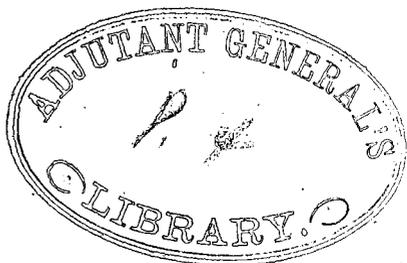


ANNUAL REPORT

OF THE



SECRETARY OF THE TREASURY

ON THE

STATE OF THE FINANCES

FOR

THE YEAR 1870.



WASHINGTON.
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1870.

REPORT

OF THE

SECRETARY OF THE TREASURY.

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REPORT

OF

THE SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT,
December 5, 1870.

SIR: The financial condition of the country has improved during the past year. The average rate of gold for the year 1869, as shown by weekly sales, was 32.9 per centum premium, and for the first eleven months of the year 1870, 15.2 per centum premium, indicating an improvement in the value of the paper currency of about 17 per centum.

From the 1st day of July, 1869, to the 30th of June, 1870, inclusive, the public debt, as shown by the warrant account, was reduced in the sum of \$101,601,916 88. From the 1st day of December, 1869, to the 30th day of November, 1870, inclusive, the reduction was \$119,251,240 58, as shown by the monthly statements of the public debt, and the total reduction, from the 1st of March, 1869, to the 1st of December, 1870; was \$191,154,765 36. The consequent reduction in the interest account is at the rate of more than ten millions of dollars per annum.

The receipts for the fiscal year ending June 30, 1870, were as follows:

From customs	\$194, 538, 374 44
From internal revenue.....	185, 128, 859 37
From sales of public lands	3, 350, 481 76
From miscellaneous sources.....	28, 237, 762 06
	411, 255, 477 63

The expenditures for the same period were:

For civil and miscellaneous purposes	\$69, 234, 017 16
For War Department.....	57, 655, 675 40
For Navy Department.....	21, 780, 229 87
For Indians and pensions	31, 748, 140 32
For interest on the public debt	129, 235, 498 00
	309, 653, 560 75

This statement exhibits a surplus applicable to the payment of the public debt, including the amount pledged to the sinking fund by the act of February 25, 1862, of \$101,601,916 88.

IV REPORT OF THE SECRETARY OF THE TREASURY.

The receipts for the first quarter of the present fiscal year were:

From customs	\$57, 729, 473 57
From internal revenue.....	49, 147, 137 92
From sales of public lands	842, 437 67
From miscellaneous sources.....	7, 382, 181 59
	<hr/>
	115, 101, 230 75
	<hr/> <hr/>

The expenditures for the same period, excluding payments on account of the sinking fund, were:

For civil and miscellaneous purposes	\$18, 207, 242 49
For War Department	10, 218, 538 36
For Navy Department.....	4, 815, 237 58
For Indians and pensions.....	13, 825, 451 89
For interest on the public debt.....	39, 496, 450 51
	<hr/>
	86, 562, 920 83
	<hr/> <hr/>

The estimated receipts for the remaining three quarters of the present year are as follows:

From customs	\$128, 000, 000 00
From internal revenue.....	98, 000, 000 00
From sales of public lands	2, 000, 000 00
From miscellaneous sources.....	16, 000, 000 00
	<hr/>
	244, 000, 000 00
	<hr/> <hr/>

The estimated expenditures for the same period are:

For civil and miscellaneous purposes.....	\$54, 000, 000 00
For War Department	30, 000, 000 00
For Navy Department.....	15, 000, 000 00
For Indians and pensions.....	24, 500, 000 00
For interest on the public debt.....	80, 000, 000 00
	<hr/>
	203, 500, 000 00
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Showing a balance applicable to the payment of the public debt, including, however, the amount payable on account of the sinking fund, of \$69,038,309 92.

In estimating the expenditures for the next fiscal year, I have included the sum of \$24,500,000, properly chargeable to the current revenue as an appropriation under the acts of February 25, 1862, and July 14, 1870, relating to the sinking fund. Although the language employed in those acts is not the language commonly used in appropriation bills, it still has the force and effect of a permanent appropriation. I therefore so treat it.

There will be required also the sum of \$4,866,933, being the amount answering to the interest on the capital of the sinking fund as represented upon the books of the Department. This sum I have included in the estimate of expenditures for the fiscal year ending June 30, 1872.

Upon this basis I submit the following estimate of receipts and expenditures for the next fiscal year:

Estimated receipts and expenditures for the year ending June 30, 1872.

RECEIPTS.

From customs	\$175,000,000
From internal revenue.....	126,418,000
From sales of public lands	3,000,000
From miscellaneous sources	16,000,000
	320,418,000
	320,418,000

EXPENDITURES.

Legislative establishment.....	\$3,263,966 34
Executive establishment.....	17,238,165 50
Judicial establishment.....	2,348,750 00
Military establishment	28,488,194 00
Naval establishment	20,045,417 77
Indian affairs	5,021,569 03
Pensions	30,000,000 00
Public works	22,338,278 37
Postal service	4,694,383 00
Miscellaneous.....	14,305,428 60
Permanent appropriations	132,528,234 00
Sinking fund	24,500,000 00
Interest upon the capital of the sinking fund	4,866,933 00
	309,639,319 61
	309,639,319 61

According to this estimate there will be a surplus applicable to the payment of the principal of the public debt, in addition to the payments made on that account through the sinking fund, of \$10,778,680 39.

An analysis of the expenditures develops facts tending to sustain the opinion that the balance will be considerably larger than appears from the foregoing estimates.

The sum of \$22,338,278 37 is the estimate for public works. The appropriations for these objects for the present year are less than \$12,000,000, and it is reasonable to presume that the appropriations for the next year will not much exceed that amount.

It is believed, also, that the estimates made by the several Departments, for the different branches of the public service, are for the maximum amounts which will be required under any circumstances. If

such is the case, there will remain on the 30th of June, 1872, unexpended balances to be covered into the treasury.

It may, therefore, be reasonably anticipated that the total reduction of the public debt during the next fiscal year, including payments on account of the sinking fund, will be about fifty millions of dollars.

It is a noticeable fact that the estimated expenditures for the next fiscal year, including payments on account of the sinking fund, and for the interest on the public debt, are so nearly equal to the receipts as to justify and demand the greatest caution in dealing with the revenues and business of the country. It is apparent that a disaster, or even a serious check to business, would reduce the revenues below our necessary expenditures.

It is apparent, also, that the prosperous condition of the country is largely due to the revenue system inaugurated during the war, by which manufactures and the mechanic arts have been extended and established. This policy cannot now be rashly abandoned, or suddenly and radically changed, without great injury to business and labor, and serious consequent losses of revenue.

The war in Europe has rendered it impracticable to refund the national debt, as authorized by the act approved July 14, 1870. A portion of the paper has been manufactured, and the preparation of the plates has been so far advanced that whenever a favorable opportunity arises the loan may be offered and the bonds delivered without delay.

Inasmuch as the war in Europe, and the consequent demand for money, made it doubtful whether the four and the four and a half per cent. bonds will be taken, it seems to me wise to authorize the issue of three hundred millions additional of bonds bearing interest at the rate of five per cent. The interest can be paid quarterly without inconvenience, and I therefore respectfully recommend that the loan act be so modified that the payment of interest may be made quarterly instead of semi-annually. Should these recommendations be approved by Congress, it is of great importance that an act authorizing the changes be passed without delay.

Since the 1st of July the currency balance in the treasury has been unusually, and, for immediate purposes, unnecessarily large.

The act of July 12, 1870, authorizing an increase of national bank-notes, imposed upon the Secretary of the Treasury the duty of providing for the redemption of equal amounts of three per cent. certificates. The certain though prospective decrease in the revenues, both of coin and currency, made it my duty to reserve a sum sufficient to enable the Department to comply with the law without resorting to extraordinary means. Happily, the financial condition of the country has not been unfavorably affected by the accumulations in the treasury.

During the year ending September 30, 1870, the national banks paid in interest the sum of \$6,486,172 66. It is estimated that of this sum two millions were paid to private parties. I cannot doubt that the prac-

tice of paying interest, except upon balances due from one bank to another, is a means by which large amounts of capital are diverted from the extreme portions of the country to the commercial and financial centers, to the injury of business generally. The province of a bank is to lend money, and its proper duty is, by loans and discounts, to facilitate and develop business in the neighborhood of its location. As a matter of fact, under the present system, banks are agencies by which capital is gathered in and sent away to distant cities, there to be loaned on call and used for speculative purposes.

Complaints are made from all parts of the country that the bills of the national banks are worn and defaced to such an extent as to be no longer fit for circulation. As many new banks are soon to be organized under the law of the last session of Congress, I respectfully recommend that an appropriation be made and authority given for the issue of new bills, upon such paper and in such form as may be designated by the Secretary of the Treasury.

The Comptroller of the Currency, in his report for 1869, recommended the establishment of an agency in the city of New York, under the control of the national banks, for the redemption of their issues. The substance of this recommendation seems to me not only proper but necessary. The expense should be borne by the banks.

Coupled with these recommendations, I take this occasion to say that the banking system of the country appears to be well managed, and to answer reasonably the purposes for which it was established. It is no doubt true that treasury notes representing an equal amount of the public debt without interest are the most economical circulation for the Government. But it should be considered that the banking institutions of the country are agencies by which business is established and fostered. Upon the whole, the system of banking should be extended only for the purpose of meeting the demands of business; but when the demands are urgent the concession should be made, upon the ground that the prosperity of business is more important than the mere saving of interest arising from the circulation of treasury notes.

Excluding re-deposits, the amount of gold and silver deposited at the Mint and its several branches, during the last fiscal year, was \$30,408,788 10; the coinage for the year was \$24,636,011; and the value of gold and silver bars stamped was \$8,748,852 91.

I respectfully ask the attention of Congress to the bill prepared in this Department and submitted at the last session, and to the accompanying report, relative to the mints and the coinage system of the country. The bill was prepared with care, and it has since been submitted to the criticism of a large number of practical and scientific men, whose views have been published by authority of Congress.

During the year the several branch mints and assay offices have been visited and examined by Mr. Knox and Dr. Lindermann. The

assay office at Boise City, Idaho, is nearly completed, and it will require a small appropriation for the commencement of business.

Provision should be made for the redemption of the bronze and other tokens issued by the Government.

The report of the Commissioner of Mining Statistics for the year 1869 has been printed since the close of the session in July last, and that for the year 1870 will be made during the winter. The continuance of the work appears to be a matter of national importance.

The proportion of American vessels engaged in foreign trade has not increased relatively during the year, although there has been an actual increase in the entries of American vessels at the ports of the United States, amounting, in the aggregate, to about 130,000 tons. The total tonnage engaged in the foreign trade entered at all of the ports of the United States has increased from 5,583,000 tons in 1869, to 5,957,000 tons in 1870, but the proportion of American tonnage remains as in 1869 at 36 per cent.

Without undertaking to specify the means by which it is to be accomplished, I cannot overstate the importance of such legislation as will secure the revival of American commerce.

The report of the Light-House Board sets forth in detail the difficulties which have arisen in that branch of the public service from the operation of the fifth section of the act of July 12, 1870, making appropriations for the legislative and executive expenses of the Government for the year ending June 30, 1871. The legislation asked for by the board seems to me to be necessary.

The report of the Superintendent of the Coast Survey gives a brief but satisfactory statement of the progress made during the last surveying year.

On the 1st day of October last, regulations were issued concerning the transportation of merchandise from the ports of importation to certain other ports in the United States, without appraisement or liquidation of duties at the port of arrival, agreeably to the provisions of an act entitled "An act to reduce internal taxes, and for other purposes," approved July 14, 1870. A copy of the regulations will be transmitted to Congress. In the nature of the case, the regulations are stringent; but when the railway companies shall have given the bonds required, and the importing merchants of the interior cities shall have made arrangements for the importation of goods upon the basis of the act, I am satisfied that no serious difficulties will arise, either to the railways, the merchants, or the Government. Without doubt, the act increases the opportunity for the introduction of foreign goods into the country in violation of the revenue laws; but the examination which I have given to the subject, in the preparation of the regulations, leads me to think that the business can be safely conducted.

The appropriation for the expenses of collecting the customs revenue, under the act approved May 3, 1866, is at the rate of \$4,200,000 annually,

in addition to such sums as may be received from fines, penalties, and forfeitures, and from storage, cartage, drayage, and labor. Experience has shown that this amount is insufficient, and a deficiency appropriation will be needed at each session of Congress until the permanent appropriation is increased. I have instituted a careful supervision in the Treasury Department over this branch of expenditures, and agents are employed in investigating the expenses of the custom-houses of the country, for the purpose of ascertaining whether the modes of business can be simplified and made more economical, and also whether a reduction of the number of employés or of salaries is practicable. By this means some saving will be effected, but it will even then be impossible to reduce the expenses within the appropriation. From 1858 to 1866 the permanent appropriation was at the rate of \$3,600,000 per annum, in addition to the receipts before enumerated as applicable to this branch of the service. From 1856 to 1860, inclusive, the total receipts from customs were about \$272,000,000, and the expenses of collection were \$15,879,000, or at the rate of more than five and one half per cent. The receipts for the year ending June 30, 1870, were \$194,538,374 44, and the expenses \$5,912,113 63, or not exceeding three and one half per cent. From 1858 to 1860 the revenue collected did not exceed an average of \$50,000,000 a year; and the temptation to smuggling and fraud was much less under a low system of duties than it is at the present time. At the principal importing cities of the country it is necessary to employ a large force for the protection of the wharves and water lines within or near to such cities. It is also necessary to guard against smuggling, by the presence often of several officers upon and around the steamers and other vessels importing large quantities of goods, while engaged in discharging their cargoes. It is also apparent that the extensive line of coast on the Atlantic and Pacific Oceans, and the Gulf of Mexico, everywhere furnishing opportunities for the introduction of goods in violation of the revenue laws, requires the presence of a large number of skillful and trustworthy persons. The acquisition of Alaska, the establishment of interior ports of entry, the accommodation of business by railways and steamers on the northern frontier, add materially to the expenses of collecting and guarding the revenue. I therefore respectfully recommend the increase of the permanent appropriation for collecting the revenue from customs to the sum of \$2,600,000 for each half-year from and after the 30th day of June, 1870.

At several of the important ports there are two appraisers, whose powers are equal. I recommend such an alteration of the law as will provide for one principal appraiser at each port, who shall be responsible for the business of the office.

The Treasury Department has the care of one hundred and ten public buildings that are completed, and of seventeen more that are in the course of erection, all of which had cost, on the 30th of June last, \$35,900,998 93.

The appropriation for the repair and preservation of these buildings for the current year is \$100,000, a sum manifestly inadequate, being less than one-third of one per cent. Unless larger annual appropriations are made, the buildings will rapidly deteriorate in value, and finally will need much larger repairs, or the erection of new ones in their stead.

With the increase of population in the country, appropriations must be annually made for the erection of post offices, custom-houses, and other public buildings. The present mode of inaugurating these works seems to me unwise. Appropriations are often made without sufficient information upon the subject. It is true that, when a proposition is introduced into Congress for the erection of a public building, the subject is referred to the Treasury Department, and by the Secretary to the Supervising Architect of the Treasury; but it is also true that the Supervising Architect has only general information upon the subject, and in answer to a sudden call, and without time for the preparation of plans and estimates, he cannot give a safe opinion as to the necessity or the cost of the work. I respectfully recommend that hereafter, when applications are made for the construction of public buildings, the first step on the part of Congress be to instruct the Treasury Department to make careful inquiry as to the necessity of the work, and also to prepare estimates to be laid before Congress. This being done, and the work authorized, it would seem to be wise to make a single appropriation, sufficient to meet the entire cost, and then hold the Department and the Supervising Architect responsible for the speedy completion of the building, substantially upon plans duly authorized and within the estimates. I am satisfied that much waste of public money occurs, and much complaint on the part of citizens arises, when small appropriations are made from year to year. The inevitable consequence of the policy is that the public works are injured in the process of construction and the expenses are largely increased.

The Supervising Architect of the Treasury states in his report that the expenditure authorized by law for the construction of the post office in the city of New York will be inadequate, unless the character of the work is changed from the original design. It seems to be due to the city of New York, for general and apparent reasons, and in consideration of the fact that a most eligible site has been secured, by the coöperation and in some degree at the expense of the city, that the building should not only be a fire-proof structure, but also of such design and workmanship as to rank among the best public buildings of the country.

At the present time there are twenty-four steamers and ten sailing vessels attached to the revenue marine service, the number having been reduced during the year by the sale of two vessels of the latter class. At the third session of the fortieth Congress an appropriation of \$300,000 was made for the construction of four steam revenue-cutters.

After proposals had been issued and bids received, which were rejected under the impression on my part that the public interests did not require vessels of as large size as those for which proposals had been issued, I appointed a commission, by letter dated December 16, 1869, consisting of Captain C. T. Patterson, of the Coast Survey, Captain Douglass Ottinger and Captain J. H. Merryman, of the Revenue Marine, and instructed them to consider and report upon the character of the vessels best adapted to the service. Final action in reference to the construction of the vessels authorized was delayed for the report of the commission. That report was made on the 1st day of May, 1870. (Executive Document No. 93, Senate, second session of the present Congress.) Upon the completion of the work of the commission, proposals were again issued for the construction of the four vessels authorized by law. Satisfactory bids were received, and on the 22d of July and the 22d of August last contracts were made. The construction given by the Comptroller to the fifth section of "The act making appropriations for the legislative, executive, and judicial expenditures of the Government for the year ending the 30th of June, 1871," rendered the appropriation unavailable, and it therefore became necessary to notify the parties to the contracts that they must be considered as null and void. One of the parties has asked to have his contract formally annulled, which has been done.

I recommend a renewal of the appropriation of \$300,000 for the construction of steam revenue-cutters, without limitation as to the number or specification as to the size of the vessels to be built.

The report of the commission shows that thirteen of the vessels now in use are either old or not adapted to the service. The opinion entertained by me that the vessels in use were larger than the nature of the service required, is confirmed by the report of the commission. They recommend that the number be reduced to thirty-two, and the aggregate tonnage reduced from 9,208 tons to 7,175 tons. They also state that it will be practicable, upon the proposed basis, to reduce the total number of officers, pilots, petty officers, and men, from 1,266, the number then in service, to 1,061; and the actual expense of maintaining the system, not including appropriations for the construction of new vessels, from \$1,446,490, to \$943,639, making a saving of more than half a million of dollars a year. The report of the commission is the result of a careful and comprehensive examination of the subject by competent men, and, while it is the present purpose of the Department to act upon it, I am of opinion that it should receive legislative sanction.

On the 9th of July, 1869, I convened a board of examiners, who were charged, among other things, with the examination of the officers of the Revenue Marine. The board is composed of Captains Faunce and Slicer, of the Revenue Marine, and Captain Patterson, of the Coast Survey. The examination has not yet been completed, as only a small number of officers could be detailed for examination at the same time.

One hundred and ten lieutenants have been examined. Ten first lieutenants, nine second lieutenants, and six third lieutenants were reported for removal, and have been removed. The vacancies thus created in the first and second grades were filled by promotions, and the vacancies in the lowest grade will be filled by qualified persons selected at large. The examination of the remaining officers will be continued.

The condition of the marine hospitals has been improved during the past year. This result is largely due to Dr. J. S. Billings, of the Surgeon General's Office, who has visited nearly all of them, and through whose advice many important changes have been made.

No appointment has yet been made of a superintendent under the act of the last session. The authority therein granted to appoint a superintendent is desirable, although the salary does not appear to be sufficient. I however recommend such an alteration of the law as will permit the President to detail a surgeon of the Army or Navy to perform the duty of superintendent, without any addition to his pay other than his necessary traveling expenses. With such authority, the Department could have the benefit of the services of Dr. Billings, or some other competent surgeon, with less expense than would be involved in a regular appointment, even with the present salary.

Five of the principal ports of the country, New York, New Orleans, San Francisco, Baltimore, and Philadelphia, are without hospital accommodations, and provision is made for the patients by contract with hospitals or private parties. The War Department is in possession of a very desirable hospital at New Orleans, known as the Sedgwick Hospital, and I earnestly recommend the passage of an act by which the building may be transferred to the Treasury Department for a marine hospital, and an appropriation made for the purchase of the land on which it stands. At the last session the attention of Congress was called to the subject of transferring David's Island, at New York, from the War Department to the Treasury Department, for the establishment of a marine hospital. This recommendation is now respectfully renewed.

In compliance with the act of July 1, 1870, in reference to the seal fisheries, proposals were issued and bids received for the exclusive right to the fisheries for the term of twenty years. The phraseology employed in the act warranted the interpretation that the contract should be awarded to the Alaska Commercial Company if their proposition was as favorable to the Government as that of any other party, and upon that basis the contract was awarded to that company. A copy of the contract and of the papers connected therewith will be transmitted to Congress.

About eighty-six thousand seal-skins have arrived at San Francisco, as the product of the year 1869, on which the owners have paid one dollar each, as required by the sixth section of said act.

I consider it my duty to call the attention of Congress to the

inadequacy and inequality of the salaries of the officers in the Treasury Department, as fixed by law. The offices recently established are supported by proper salaries; but the salaries attached to many of those created at the organization of the Government are insufficient. As a temporary means of alleviating the admitted evil, Congress has, from time to time, and for many years, annually made appropriations, to be used at the discretion of the Secretary, for additions to salaries of officers in the Department. In the nature of the case, this is a disagreeable duty for the Secretary to perform, is usually unsatisfactory to the parties interested, and the result has not the sanction and support incident to a system of specific salaries established by law. At the present time the sum of \$21,300 is distributed by the Secretary in his discretion. After a careful examination of the subject, I find that an additional appropriation, not exceeding \$16,000 a year, will be sufficient to provide adequate salaries for the officers of the Treasury Department.

The act of 1853 in regard to the examination of clerks has been observed by this Department, and with beneficial results. It is worthy of consideration, however, whether it would not be wise to provide by law for an examining board, the majority of whose members should not be officers of the Department to which the clerk is to be assigned, in case of appointment and approval. This system should also be extended to the principal custom-houses and revenue offices of the country. By such an arrangement, adequate security would be taken for the character and qualifications of clerks, as far as they can be ascertained or tested without actual service in the discharge of official duty. It is well understood, however, that no examination can furnish security that the person examined will prove satisfactory upon trial, and there should always be a speedy and easy method of removing such persons from office. I do not, therefore, accept the idea that the tenure of office for the clerks and employes in this Department should be changed. Indeed, I believe that the present tenure of office furnishes the best security which the people of the country can have that the business of the Government will be efficiently and properly performed. The work of the Treasury Department does not differ essentially from the business done in banking houses and merchant's counting rooms; and there is no reason why the tenure of office should be permanent in one case that does not apply with equal force in the others. It does happen practically that there are in the Treasury Department, and in every bureau and office of it, men who have been connected with the service for several years, and who possess all the knowledge derived from experience and tradition that is essential to the performance of their duties.

Excluding the employes of the Bureau of Engraving and Printing, and the messengers and laborers, there were 2,143 officers and clerks connected with the Treasury Department at Washington on the 1st day of November, 1870; and of these, 1,489 were in office on the 4th day of

March, 1869, leaving 654 as the total number of appointments made since that time.

Previous to the war the business of the Department was so small that on the 1st of March, 1861, only 433 persons were employed, and of these fifty-seven are now in the service. One has been in office over fifty years, two others over forty years, one over thirty-five years, seven over thirty years, one over twenty-five years, ten over twenty years, fourteen over fifteen years, and twelve over ten years.

These statements show that the changes in the Department are not so numerous as to deprive the service of the knowledge derived from experience. On the other hand, the introduction of new men secures additional energy and efficiency. Two errors prevail in the community in connection with the subject. One is that under a republican government every man has a right to an office. This is in no sense true. The only right is that of the people to elect and to have appointed to office persons best qualified to perform the work. The other error is that offices in the Treasury Department are prizes which the young men of the country may wisely seek. Speaking generally, it is a misfortune to a young man, who possesses even ordinary capacity for business or labor, to remain permanently in the public offices of this city. It is, however, true that many of the most valuable clerks in the Treasury are young men who are pursuing professional studies, or who, having completed the course, remain from one to four years in the Department with the purpose, by industry and economy, of securing a small amount of money with which to commence active life elsewhere. A system of life tenure would exclude all these men from the service, unless they choose to accept it as a permanent pursuit, which in the main would be an injury to them and to the country.

I am also fully convinced that any more permanent tenure of office would materially impair the efficiency of the revenue system. There are many thousand men employed in the customs and internal revenue service, and, however careful the preliminary examination might be, the evils which now impair its efficiency would undoubtedly exist. No system of examination could exclude all those who are dishonest, or who, under the pressure of necessity or the offer of sudden wealth, might yield to temptation. It often happens, and it would happen under any system, that men are found who are honest, temperate, and apparently capable, and yet lack the energy or the courage essential to the enforcement of the revenue laws—a duty which often requires sagacity and a kind of intelligence too subtle for discovery through formal questions. Men who are thus unqualified should be removed from office, and this without an investigation, which, indeed, might furnish nothing tangible in justification of the act. So, too, in custom-houses or collection districts, a branch of the service will fail to meet just expectations, although no dishonesty may be traceable to any person connected with the office. In such cases the interests of the Government

demand a change, and a change must be made without a hearing of the parties concerned.

I may be warranted in saying in this connection that the evil of office-seeking, although great, is probably exaggerated in the public mind. It is true that there are more applications for appointment to office in the Department than can be met, but the number of applicants who are well qualified, and who could pass any proper examination, is not usually very large. Outside of the Department, and in the several States and districts of the country, the number of applicants for local offices does not often exceed three or four to each office, and occasionally there are not more than two who are really so presented as to be considered in connection with the appointment.

In justification of the present tenure, and as a proper recognition of the services of the officers and clerks employed in this Department, I express the opinion that the business, upon the whole, is not only done in a satisfactory manner, but that it will compare in accuracy and efficiency with the business of the country generally, which is carried on by corporations or individuals.

In my annual report of December last, I advised the continuance of the existing system of taxation as an essential condition to the success of the proposed loan. The circumstance that war was declared between France and Prussia simultaneously with the passage of the loan bill put it out of the power of the Department to make the negotiation as had been expected. The large revenues, however, of the Government continuing without material abatement until the present time, improved the credit of the country, enabled the Treasury Department, by weekly purchases, to reduce the amount of surplus bonds offered for sale, and contributed to depreciate the market value of gold.

I also expressed the opinion that the settled policy of the country should contemplate a revenue sufficient to meet the ordinary expenses of the Government, pay the interest on the public debt, and from twenty-five to fifty millions of dollars of the principal annually. The reduction of the public debt since the 30th day of June last has been so great as to render it certain that the total reduction for the present fiscal year will exceed sixty millions of dollars. The natural increase of the business of the country during the next eighteen months is likely to be such as to show a surplus for the fiscal year ending June 30, 1872, of about forty millions of dollars.

The principal of the public debt on the last day of November, 1870, not deducting moneys on hand, was \$2,418,673,044 43. Of this amount \$395,269,237 08 was represented by United States notes and fractional currency, not bearing interest. The banks of the country, acting within the authority of existing laws, will require about \$393,000,000 of bonds to be placed on deposit as security for their circulation. Should the present system of furnishing a paper circulation for the country, partly by the Treasury and partly by the national banks, be continued, or the

entire circulation be furnished by the Treasury, or by the banks, the credit of the United States will be the security for the redemption of the notes. From this view of the policy of the country it follows that about \$800,000,000 of the public debt will remain unpaid, existing either in the form of treasury notes in circulation without interest, or in bonds owned by the banks and held as security for the redemption of their notes, and that only about \$1,600,000,000 of the principal of the debt is subject to payment.

The financial prospect, although highly favorable, is not such as to warrant important changes in the revenue system at the present session of Congress; but should the result during the coming year meet my expectations, it will be possible at the December session of the forty-second Congress to make a very material reduction in the revenues without impairing the ability of the Government to make satisfactory payments of the public debt. The reduction already made has been advantageous to the country not only in the particulars indicated, but in other respects hardly less important. There is much evidence tending to show that no other event since the conclusion of the war has contributed so much to the diffusion of republican opinions in Europe. The spread of these opinions stimulates emigration from Europe, and at the same time prepares the way for the establishment of free institutions on that continent. Nor can there be any doubt that a policy accepting the debt as permanent would retard emigration from Europe, especially of the reading and reflecting classes.

Whatever arguments may be adduced, or whatever theories advanced, the fact must ever remain that a public debt is a public evil. It is especially burdensome to the laboring classes, and it is, therefore, in their interest to provide for the constant reduction of the existing national debt. This policy will not prevent such changes in the revenue system from time to time as will equalize the inevitable burdens of our present condition; and within a comparatively short period the taxes may be removed from many articles of prime necessity. It is the occasion of satisfaction that no other nation ever passed through a great war with so slight a shock to industry and business. Specific information, and general intelligence from various parts of the United States, show that all classes, and especially the laboring classes, are in the enjoyment of more than average prosperity, whether tested by the experience of this country, or by the present condition of other nations.

No reason can be found, however, in the favorable condition of public and private affairs, for neglecting any proper means for equalizing and diminishing the burden of taxation; but it does justify the statement that the nation can make provision for the public debt, in the manner recommended, without embarrassing its industry or retarding its progress.

GEO. S. BOUTWELL,

Secretary of the Treasury.

HON. JAMES G. BLAINE,

Speaker of the House of Representatives.

TABLES ACCOMPANYING THE REPORT.

TABLE A.—Statement of the net receipts (by warrants) for the fiscal year ended June 30, 1870.

CUSTOMS.

Quarter ending September 30, 1869.....	\$52,598,921 86	
Quarter ending December 31, 1869.....	41,308,147 00	
Quarter ending March 31, 1870.....	48,196,911 16	
Quarter ending June 30, 1870.....	52,434,394 42	
		\$194,538,374 44

SALES OF PUBLIC LANDS.

Quarter ending September 30, 1869.....	893,864 08	
Quarter ending December 31, 1869.....	820,682 96	
Quarter ending March 31, 1870.....	673,888 17	
Quarter ending June 30, 1870.....	962,046 55	
		3,350,481 76

DIRECT TAX.

Quarter ending September 30, 1869.....		
Quarter ending December 31, 1869.....		
Quarter ending March 31, 1870.....	229,102 88	
Quarter ending June 30, 1870.....		
		229,102 88

INTERNAL REVENUE.

Quarter ending September 30, 1869.....	47,926,352 51	
Quarter ending December 31, 1869.....	37,264,738 55	
Quarter ending March 31, 1870.....	37,980,411 01	
Quarter ending June 30, 1870.....	61,728,254 42	
		184,899,756 49

PREMIUM ON SALES OF COIN.

Quarter ending September 30, 1869.....	3,243,583 64	
Quarter ending December 31, 1869.....	8,261,376 67	
Quarter ending March 31, 1870.....	2,114,422 27	
Quarter ending June 30, 1870.....	1,674,754 79	
		15,294,137 37

TAX ON CIRCULATION, DEPOSITS, ETC., OF NATIONAL BANKS.

Quarter ending September 30, 1869.....	2,893,946 56	
Quarter ending December 31, 1869.....	23,884 86	
Quarter ending March 31, 1870.....	2,874,121 27	
Quarter ending June 30, 1870.....	52,498 41	
		5,844,451 10

REPAYMENT OF INTEREST BY PACIFIC RAILWAY COMPANIES.

Quarter ending September 30, 1869.....	127,343 12	
Quarter ending December 31, 1869.....	204,557 33	
Quarter ending March 31, 1870.....	169,481 33	
Quarter ending June 30, 1870.....	115,217 12	
		616,598 90

CUSTOMS FINES, PENALTIES, AND FEES.

Quarter ending September 30, 1869.....	184,142 43	
Quarter ending December 31, 1869.....	170,173 59	
Quarter ending March 31, 1870.....	290,685 09	
Quarter ending June 30, 1870.....	248,269 97	
		893,271 08

FEES—CONSULAR, LETTERS PATENT, STEAMBOAT, AND LAND.

Quarter ending September 30, 1869.....	487,138 23	
Quarter ending December 31, 1869.....	356,884 27	
Quarter ending March 31, 1870.....	424,576 79	
Quarter ending June 30, 1870.....	596,135 11	
		1,864,734 40

XVIII REPORT OF THE SECRETARY OF THE TREASURY.

MISCELLANEOUS SOURCES.

Quarter ending September 30, 1869.....	\$476,329 59	
Quarter ending December 31, 1869.....	2,003,654 94	
Quarter ending March 31, 1870.....	748,095 20	
Quarter ending June 30, 1870.....	496,489 48	
		<u>\$3,724,569 21</u>
Total receipts exclusive of loans.....		411,255,477 63
Balance in Treasury June 30, 1869, (including \$2,070 73 received from "Unavailable.").....		155,680,340 85
		<u>\$566,935,818 48</u>

TABLE B.—Statement of the net expenditures (by warrants) for the fiscal year ended June 30, 1870.

CIVIL.

Congress.....	\$6,218,221 74	
Executive.....	9,297,053 72	
Judiciary.....	2,610,342 53	
Government of Territories.....	240,587 33	
Sub-treasuries.....	305,075 06	
Surveyor General's Office.....	114,962 89	
Inspectors of steam vessels.....	124,060 59	
Mints and assay offices.....	120,979 70	
		<u>\$19,031,283 56</u>

FOREIGN INTERCOURSE.

Diplomatic salaries.....	473,745 99	
Salaries of United States consuls.....	471,744 35	
Office rent and other expenses of consulates.....	124,721 48	
Expenses under the neutrality act.....	30,488 95	
Rescuing American citizens from shipwreck.....	10,500 00	
Relief and protection of American seamen.....	54,171 34	
Expenses under habeas corpus act.....	2,942 95	
Hudson's Bay and Puget Sound Agricultural Company commission.....	8,526 20	
American and Mexican claims commission.....	20,981 03	
Capitalization of Scheldt dues.....	55,584 00	
Consular receipts.....	7,811 24	
Contingent and miscellaneous items.....	229,558 72	
		<u>1,490,776 25</u>

MISCELLANEOUS.

Mint establishment.....	1,067,097 95
Coast Survey.....	506,479 06
Carrying free mail-matter.....	1,200,000 00
Light-house establishment.....	2,588,300 59
Refunding excess of deposits for unascertained duties.....	1,835,375 45
Revenue-cutter service.....	1,138,393 31
Custom-house buildings.....	569,392 67
Furniture, fuel, &c., for custom-houses.....	91,711 53
Repairs and preservation of custom-houses.....	176,606 39
Collecting customs revenue.....	6,237,137 25
Debentures and drawbacks under customs laws.....	823,419 54
Refunding duties erroneously or illegally collected.....	226,699 87
Marine hospital establishment.....	371,213 11
Distributive shares of fines, penalties and forfeitures.....	237,796 86
Defending suits for captured and abandoned property.....	40,823 62
Unclaimed merchandise.....	8,847 13
Examiners of drugs.....	3,084 24
Assessing and collecting internal revenue.....	7,234,531 12
Internal revenue allowance and drawbacks.....	507,640 72

Punishing violation of internal revenue laws.....	\$88, 115 82	
Refunding moneys erroneously covered.....	2, 932 49	
Public buildings and grounds in Washington.....	243, 010 76	
Payment of Texas creditors.....	10, 782 87	
Mail steamship service.....	706, 250 00	
Telegraphic communication between the Atlantic and Pacific.....	40, 000 02	
Mail transportation overland to California.....	175, 829 21	
Deficiencies in revenue of Post Office Department.....	2, 762, 500 00	
Court-houses, post offices, &c.....	1, 293, 230 59	
Refunding proceeds of captured and abandoned property.....	472, 128 02	
Patent Office expenses.....	565, 675 31	
Columbian Institute for Deaf and Dumb.....	45, 000 00	
Government Hospital for the Insane.....	150, 834 68	
Capitol extension and dome.....	125, 000 00	
Jail in the District.....	26, 035 75	
Support of sixty transient paupers.....	12, 000 00	
Metropolitan Police.....	209, 821 77	
Suppression of the slave trade.....	4, 287 50	
Repayment for lands erroneously sold.....	19, 627 97	
Refunding excess of deposits for surveying public lands.....	28, 120 99	
Proceeds of swamp lands to States.....	9, 255 76	
Expenses of eighth and ninth census.....	24, 464 62	
Surveys of public lands.....	641, 497 37	
Penitentiaries in the Territories.....	37, 656 00	
Five per cent. fund to States.....	35, 537 29	
Payment under relief acts.....	37, 170 35	
Debentures and other charges under customs laws.....	53, 429 99	
Unenumerated items.....	30, 656 21	
Total Miscellaneous.....		\$32, 715, 401 75

INTERIOR DEPARTMENT.

Indians.....	3, 407, 938 15	
Pensions.....	28, 340, 202 17	
Total Interior Department.....		31, 748, 140 32

MILITARY ESTABLISHMENT.

Pay Department.....	6, 571, 159 01	
Commissary Department.....	4, 361, 725 40	
Quartermaster's Department.....	20, 892, 572 50	
Forts and fortifications.....	556, 788 09	
Improvement of rivers and harbors.....	3, 668, 060 34	
Military Academy.....	94, 367 04	
Medical Department.....	756, 586 06	
Freedmen's Bureau.....	1, 449, 694 71	
Capture of Jefferson Davis.....	80, 783 12	
National Asylum for Disabled Volunteer Soldiers.....	801, 088 20	
Bounties to soldiers.....	17, 106, 504 39	
Reimbursing States for raising volunteers.....	1, 291, 303 32	
Expenses under reconstruction acts.....	381, 384 80	
Horses and other property lost in service.....	201, 072 84	
Washington and Oregon volunteers in 1855 and 1856..	41, 908 83	
Contingencies of the Army.....	255, 446 08	
Payments under relief acts.....	91, 747 60	
	58, 602, 192 33	
Deduct excess of repayments over expenditures.....	946, 516 93	
Total Military establishment.....		57, 655, 675 40

NAVAL ESTABLISHMENT.

Pay and contingent of the Navy.....	6, 502, 676 29
Marine Corps.....	1, 018, 486 95
Yards and Docks.....	2, 388, 645 98
Equipment and Recruiting.....	2, 228, 339 37

XX REPORT OF THE SECRETARY OF THE TREASURY.

Navigation.....	\$493,765 29	
Ordnance.....	639,598 72	
Construction and Repairs.....	5,333,069 40	
Steam Engineering.....	1,200,013 74	
Provisions and Clothing.....	1,570,607 80	
Medicine and Surgery.....	389,813 15	
Payments under relief acts.....	15,213 18	
		<hr/>
Total Naval establishment.....	\$21,780,229 87	
Interest on public debt.....	129,235,498 00	
Premiums on purchase of bonds.....	15,996,555 60	
		<hr/>
Total expenditures exclusive of loans.....	309,653,560 75	
Excess of redemptions over issues of loans and treasury notes.....	107,779,786 13	
		<hr/>
Total net expenditures.....	417,433,346 88	
Balance in Treasury June 30, 1870.....	149,502,471 60	
		<hr/>
		<u>566,935,818 48</u>

TABLE C.—Statement of the redemption and issue of loans and treasury notes, (by warrants,) for the fiscal year ended June 30, 1870.

Character of loans.	Redemptions.	Issues.	Excess of redemptions.	Excess of issues.
Treasury notes prior to 1846, acts of October 12, 1837, (5 Statutes, 201,) May 21, 1838, (5 Statutes, 223,) March 31, 1840, (5 Statutes, 370,) February 15, 1841, (5 Statutes, 411,) January 31, 1842, (5 Statutes, 469,) August 31, 1842, (5 Statutes, 581,) March 3, 1843, (5 Statutes, 614.)	\$250 00		\$250 00	
Loan of 1847, act of January 28, 1847, (9 Statutes, 118).....	24,000 00		24,000 00	
Bounty land scrip, act of February 11, 1847, section 9, (9 Statutes, 125).....	200 00		200 00	
Loan of 1848, act of March 31, 1848, (9 Statutes, 217).....	47,450 00		47,450 00	
Texas indemnity stock, act of September 9, 1850, (9 Statutes, 447).....	10,000 00		10,000 00	
Treasury notes of 1857, act of December 23, 1857, (11 Statutes, 257).....	400 00		400 00	
Treasury notes of 1861, act of March 2, 1861, (12 Statutes, 178).....	450 00		450 00	
Old demand notes, acts of July 17, 1861, (12 Statutes, 261,) August 5, 1861, (12 Statutes, 313,) February 12, 1862, (12 Statutes, 338.).....	56,013 25		56,013 25	
Seven-thirtieths of 1861, act of July 17, 1861, (12 Statutes, 259).....	2,600 00		2,600 00	
Loan of July and August 1861, (1861s,) acts of July 17, 1861, (12 Statutes, 259,) August 5, 1861, (12 Statutes, 313.).....		\$700 00		\$700 00
Legal-tender notes, acts of February 25, 1862, (12 Statutes, 345,) July 11, 1862, (12 Statutes, 532,) January 17, 1863, (12 Statutes, 822,) March 3, 1863, (12 Statutes, 710.).....	177,173,520 00	177,173,520 00		
Temporary loan, acts of February 25, 1862, (12 Statutes, 345,) March 17, 1862, (12 Statutes, 370,) July 11, 1862, (12 Statutes, 532,) June 30, 1864, (13 Statutes, 218.).....	9,170 00		9,170 00	
Five-twentieths of 1862, act of February 25, 1862, (12 Statutes, 345).....	13,118,750 00		13,118,750 00	
Certificates of indebtedness, acts of March 1, 1862, (12 Statutes, 352,) March 17, 1862, (12 Statutes, 370,) and March 3, 1863, (12 Statutes, 710.).....	2,000 00		2,000 00	
Fractional currency, acts of July 17, 1862, (12 Statutes, 592,) March 3, 1863, (12 Statutes, 711,) and June 30, 1864, (13 Statutes, 218.).....	23,238,688 88	31,209,716 00		7,971,627 12
Coin certificates, act of March 3, 1863, section 5, (12 Statutes, 711).....	75,270,120 00	76,731,060 00		1,460,940 00
Compound-interest notes, acts of March 3, 1863, (12 Statutes, 709,) and June 30, 1864, (13 Statutes, 218.).....	701,150 00		701,150 00	
One-year notes of 1863, act of March 3, 1863, (12 Statutes, 709).....	52,920 00		52,920 00	
Two-year notes of 1863, act of March 3, 1863, (12 Statutes, 709).....	30,150 00		30,150 00	
Five-twentieths of March, 1864, act of March 3, 1864, (13 Statutes, 13).....	667,400 00		667,400 00	
Five-twentieths of June, 1864, act of June 30, 1864, (13 Statutes, 218).....	14,843,800 00		14,843,800 00	
Seven-thirtieths of 1864 and 1865, acts of June 30, 1864, (13 Statutes, 218,) and March 3, 1865, (13 Statutes, 468).....	670,800 00		670,800 00	
Five-twentieths of 1865, act of March 3, 1865, (13 Statutes, 468).....	8,824,000 00		8,824,000 00	
Consols of 1865, act of March 3, 1865, (13 Statutes, 468).....	45,342,500 00		45,342,500 00	
Consols of 1867, act of March 3, 1865, (13 Statutes, 468).....	23,464,750 00	†19,500 00	23,445,250 00	
Consols of 1868, act of March 3, 1865, (13 Statutes, 468).....	2,788,800 00		2,788,800 00	
Three per cent. certificates, acts of March 2, 1867, (14 Statutes, 558,) July 25, 1868, (15 Statutes, 183).....	6,915,000 00	‡340,000 00	6,575,000 00	
Totals.....	393,254,282 13	285,474,496 00		
Excess of redemptions.....			117,213,053 25	
Excess of issues.....			9,433,267 12	
Net excess of redemptions charged in receipts and expenditures.....			\$107,779,786 13	

* Conversion of seven-thirtieths of 1861.

† Conversion of seven-thirtieths of 1864 and 1865.

‡ Conversion of compound interest notes.

XXII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE D.—Statement of the net receipts (by warrants) for the quarter ended September 30, 1870.

RECEIPTS.	
Customs	\$57,729,473 57
Sales of public lands	842,437 67
Direct tax	37,260 72
Internal revenue	49,147,137 92
Premium on sales of coin	2,238,704 43
Tax on circulation and deposits, &c., of national banks	2,950,022 42
Repayment of interest by Pacific Railroad companies	147,510 07
Customs fines, penalties, and fees	244,743 52
Consular, letters patent, homestead, and land fees	509,538 61
Miscellaneous	1,254,401 82
Total receipts, exclusive of loans	115,101,230 75
Balance in treasury June 30, 1870, including \$516 79 received from "Unavailable"	149,502,958 39
Total	<u>\$264,604,219 14</u>

TABLE E.—Statement of the net expenditures (by warrants) for the quarter ended September 30, 1870.

CIVIL AND MISCELLANEOUS.	
Customs	\$4,628,113 36
Internal revenue	2,592,386 12
Diplomatic service	652,188 99
Judiciary	479,595 17
Interior civil	1,017,655 51
War civil	282,975 74
Treasury proper	6,297,008 92
Quarterly salaries	132,919 53
Total miscellaneous	16,082,843 34
Indians	2,915,914 52
Pensions	10,909,537 37
Military establishment	10,218,538 36
Naval establishment	4,815,237 58
Interest on public debt	39,496,450 51
Premiums on purchase of bonds	2,124,399 15
Total expenditures, exclusive of loans	86,562,920 83
Excess of redemption of loans over receipts	44,937,805 00
Total net expenditures	131,500,725 83
Balance in Treasury September 30, 1870	133,103,493 31
	<u>\$264,604,219 14</u>

TABLE F.—Statement of the redemptions and issue of loans and treasury notes (by warrants) for the quarter ended September 30, 1870.

Character of loans.	Redemptions.	Issues.	Excess of redemptions.
Loan of 1847, act of January 28, 1847, (9 Statutes, 118)	\$10,000 00		\$10,000 00
Loan of 1848, act of March 31, 1848, (9 Statutes, 217)	18,800 00		18,800 00
Treasury notes of 1857, act of December 23, 1857, (11 Statutes, 257)	5,100 00		5,100 00
Seven-thirties of 1861, act of July 17, 1861, (12 Statutes, 259)	6,200 00		6,200 00
Old demand notes, acts of July 17, 1861, (12 Statutes, 261,) August 5, 1861, (12 Statutes, 313,) February 12, 1862, (12 Statutes, 336)	2,285 00		2,285 00
Five-twenties of 1862, act of February 25, 1862, (12 Statutes, 345)	2,070,100 00		2,070,100 00
Legal-tender notes, acts of February 25, 1862, (12 Statutes, 345,) July 11, 1862, (12 Statutes, 532,) January 17, 1863, (12 Statutes, 822,) March 3, 1863, (12 Statutes, 710.)	47,959,192 00	\$47,959,192 00	
Temporary loans, acts of February 25, 1862, (12 Statutes, 345,) March 17, 1862, (12 Statutes, 370,) July 11, 1862, (12 Statutes, 532,) June 30, 1864, (13 Statutes, 218.)	500 00		500 00
Fractional currency, acts of July 17, 1862, (12 Statutes, 592,) March 3, 1863, (12 Statutes, 711,) June 30, 1864, (13 Statutes, 218)	7,546,000 00	7,208,500 00	337,500 00
One year notes of 1863, act of March 3, 1863, (12 Statutes, 709)	10,640 00		10,640 00
Two year notes of 1863, act of March 3, 1863, (12 Statutes, 709)	6,600 00		6,600 00
Compound-interest notes, acts of March 3, 1863, (12 Statutes, 709,) June 30, 1864, (13 Statutes, 218)	98,410 00		98,410 00
Coin certificates, act of March 3, 1863, section 5, (12 Statutes, 711)	32,507,820 00	11,532,000 00	20,975,820 00
Five-twenties of March, 1864, act of March 3, 1864, (13 Statutes, 13)	1,000 00		1,000 00
Five-twenties of June, 1864, act of June 30, 1864, (13 Statutes, 218)	1,897,000 00		1,897,000 00
Seven-thirties of 1864 and 1865, acts of June 30, 1864, (13 Statutes, 218,) March 3, 1865, (13 Statutes, 468)	3,849,550 00		3,849,550 00
Five-twenties of 1865, act of March 3, 1865, (13 Statutes, 468)	59,950 00		59,950 00
Consols of 1865, act of March 3, 1865, (13 Statutes, 468)	8,096,400 00		8,096,400 00
Consols of 1867, act of March 3, 1865, (13 Statutes, 468)	6,994,350 00	4,000 00	6,990,350 00
Consols of 1868, act of March 3, 1865, (13 Statutes, 468)	91,600 00		91,600 00
Three per cent. certificates, acts of March 2, 1867, (14 Statutes, 558,) July 25, 1868, (15 Statutes, 183)	455,000 00	45,000 00	410,000 00
	111,686,497 00	66,748,692 00	
Net excess of redemptions charged in receipts and expenditures			\$44,937,805 00

XXIV REPORT OF THE SECRETARY OF THE TREASURY.

TABLE G.—Statement of the principal of the public debt (balances) on the 1st of January of each year, from 1837 to 1843, and on the 1st day of July of each year, from 1843 to 1870

Years.	Received from loans during the year.	Paid on account of loans during the year.	Excess of receipts over redemptions.	Excess of redemptions over receipts.	Principal of debt at the close of year.
1836	•\$336,957 83				\$336,957 83
1837	2,992,989 15	\$21,822 91	\$2,971,166 24		3,308,124 07
1838	12,716,820 86	5,590,723 79	7,126,097 07		10,434,221 14
1839	3,857,276 21	10,718,153 53		\$6,860,877 32	3,573,343 82
1840	5,589,547 51	3,912,015 79	1,677,531 72		5,250,875 54
1841	13,659,317 38	5,315,712 19	8,343,605 19		13,594,480 73
1842	14,808,735 64	7,801,990 09	7,006,745 55		20,601,226 28
1843	12,479,708 36	338,012 64	12,141,695 72		32,742,922 00
1844	1,877,181 35	11,158,450 85		9,281,269 50	23,461,652 50
1845	None	7,536,349 49		7,536,349 49	15,925,303 01
1846	None	375,100 04		375,100 04	15,550,202 97
1847	28,872,399 45	5,596,067 65	23,276,331 80		38,826,534 77
1848	21,256,700 00	13,038,372 54	8,218,327 46		47,044,862 23
1849	*233,075 00				
1850	28,588,750 00	12,804,828 54	16,016,996 46		63,061,858 69
1851	4,045,950 00	3,655,035 14	390,914 86		63,452,773 55
1851	15,303,573 92				
1852	203,400 00	654,951 45	4,852,022 47		68,304,796 02
1852	46,300 00	2,151,754 31		2,105,454 31	66,199,341 71
1853	16,350 00	6,412,574 01		6,396,224 01	59,803,117 70
1854	113,249 48	17,574,144 76		17,560,895 28	42,242,222 42
1855	800 00	6,656,065 86		6,655,265 86	35,586,956 56
1856	200 00	3,614,618 66		3,614,418 66	31,972,537 90
1857	3,900 00	3,276,606 05		3,272,706 05	28,699,831 85
1858	23,717,300 00	7,505,250 82	16,212,049 18		44,911,881 03
1859	28,287,500 00	14,702,543 15	13,584,956 85		58,496,837 88
1860	20,776,800 00	14,431,350 00	6,345,450 00		64,842,287 88
1861	62,019,776 10				
1861	41,861,709 74	18,142,900 00	25,738,585 84		90,580,873 72
1862	529,692,460 50	96,096,922 09	433,595,538 41		524,176,412 13
1863	776,682,361 57	181,086,635 07	595,595,726 50		1,119,772,138 63
1864	1,128,834,245 97	432,822,014 03	696,012,231 94		1,815,784,370 57
1865	1,472,224,740 85	607,361,241 68	864,863,499 17		2,680,647,869 74
1866	712,851,553 05	620,263,249 10	92,588,303 95		2,773,236,173 69
1867	640,426,910 29	735,536,980 11		95,110,069 82	2,678,126,103 87
1868	11,000,000 00				
1868	625,111,433 20	692,549,685 88		66,438,252 68	2,611,687,851 19
1869	238,678,081 06	11,000 00			
1869	285,474,496 00	261,912,718 31		23,235,637 25	2,588,452,213 94
1870		393,254,282 13		107,779,786 13	2,480,672,427 81
	\$6,684,542,550 47	4,203,870,122 66	2,836,557,776 38	356,222,306 40	

NOTE.—This statement is from warrants, except the additions noted, viz :

- * \$233,075 war bounty stock; no issue charged on books.
- † \$5,000,000 Texan indemnity bonds; no issue charged on books. \$303,573 92, fourth and fifth installments Mexican bonds; no issue charged on books.
- ‡ Including \$9,900 war bounty stock, a repayment; no expenditures the same year. \$51 67 interest on old funded debt, a repayment; no expenditures the same year.
- § \$2,019,776 10 discount on bonds of February 8, 1861; not charged to loan.
- || \$1,000,000 should be charged to Navy Pension Fund.
- ¶ \$1,000 to be added to redemption of loan of 5-20s, June 30, 1864, being a donation of Peters

REPORT OF THE SECRETARY OF THE TREASURY. XXV

TABLE H.—Statement of outstanding principal of the public debt of the United States on the 1st of January of each year, from 1791 to 1842, inclusive.

Year.	Amount.	Year.	Amount.
1791.....	\$75,463,476 52	1817.....	\$123,491,965 16
1792.....	77,227,924 66	1818.....	103,466,633 83
1793.....	80,352,634 04	1819.....	95,529,648 28
1794.....	78,427,404 77	1820.....	91,015,566 15
1795.....	80,747,587 39	1821.....	89,987,427 66
1796.....	83,762,172 07	1822.....	93,546,676 98
1797.....	82,064,479 33	1823.....	90,875,877 28
1798.....	79,228,529 12	1824.....	90,269,777 77
1799.....	78,408,669 77	1825.....	83,788,432 71
1800.....	82,976,294 35	1826.....	81,054,059 99
1801.....	83,038,050 80	1827.....	73,987,357 20
1802.....	80,712,632 25	1828.....	67,475,043 87
1803.....	77,054,686 30	1829.....	58,421,413 67
1804.....	86,427,120 88	1830.....	48,565,406 50
1805.....	82,312,150 50	1831.....	39,123,191 68
1806.....	75,723,270 66	1832.....	24,322,235 18
1807.....	69,218,398 64	1833.....	7,001,698 83
1808.....	65,196,317 97	1834.....	4,760,082 08
1809.....	57,023,192 09	1835.....	37,513 05
1810.....	53,173,217 52	1836.....	336,957 83
1811.....	48,005,587 76	1837.....	3,308,124 07
1812.....	45,209,737 90	1838.....	10,434,221 14
1813.....	55,962,827 57	1839.....	3,573,343 82
1814.....	81,487,846 24	1840.....	5,250,875 54
1815.....	99,833,660 15	1841.....	13,594,480 73
1816.....	127,334,933 74	1842.....	20,601,226 28

TABLE I.—Statement of outstanding principal of the public debt of the United States on the 1st of July of each year, from 1843 to 1870, inclusive.

Year.	Amount.	Year.	Amount.
1843.....	\$33,742,922 00	1857.....	\$28,699,831 85
1844.....	23,461,652 50	1858.....	44,911,881 03
1845.....	15,925,303 01	1859.....	58,496,837 88
1846.....	15,550,202 97	1860.....	64,842,287 88
1847.....	38,826,534 77	1861.....	90,580,873 72
1848.....	47,044,862 23	1862.....	524,176,412 13
1849.....	63,061,858 69	1863.....	1,119,772,138 63
1850.....	63,452,773 55	1864.....	1,815,784,370 57
1851.....	68,304,796 02	1865.....	2,680,647,869 74
1852.....	66,199,341 71	1866.....	2,773,236,173 69
1853.....	59,803,117 70	1867.....	2,678,126,103 87
1854.....	42,242,222 42	1868.....	2,611,687,851 19
1855.....	35,586,956 56	1869.....	2,588,452,213 94
1856.....	31,972,537 90	1870.....	2,480,672,427 81

XXVI REPORT OF THE SECRETARY OF THE TREASURY.

TABLE K.—Statement of the receipts of the United States from March 4, 1789, to June 30,

Year.	Balance in the treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1791		\$4,399,473 09				\$10,478 10
1792	\$973,905 75	3,443,070 85	\$308,942 81			9,918 65
1793	783,444 51	4,255,306 56	337,705 70			21,410 88
1794	753,661 69	4,801,065 28	274,089 62			53,277 97
1795	1,151,924 17	5,588,461 26	337,755 36			28,317 97
1796	516,442 61	6,567,987 94	475,289 60		\$4,836 13	1,169,415 98
1797	888,995 42	7,549,649 65	375,491 45		83,540 60	399,139 29
1798	1,021,899 04	7,106,061 93	644,357 95		11,963 11	58,192 81
1799	617,451 43	6,610,449 31	779,136 44			86,187 56
1800	2,161,867 77	9,080,932 73	809,396 55	\$734,223 97	443 75	152,712 10
1801	2,623,311 99	10,750,778 93	1,048,033 43	534,343 38	167,726 06	345,649 15
1802	3,295,391 00	12,438,235 74	621,898 89	206,565 44	188,628 02	1,500,505 86
1803	5,020,697 64	10,479,417 61	215,179 69	71,879 20	165,675 69	131,945 44
1804	4,825,811 60	11,098,565 33	50,941 29	50,198 44	487,526 79	139,075 53
1805	4,037,005 26	12,936,487 04	21,747 15	21,882 91	540,193 80	40,382 30
1806	3,999,388 99	14,667,698 17	20,101 45	55,763 86	765,245 73	51,121 86
1807	4,538,123 80	15,845,521 61	13,051 40	34,732 56	466,163 27	38,550 42
1808	9,643,850 07	16,363,550 58	8,190 23	19,159 21	647,939 06	21,822 85
1809	9,941,809 96	7,257,506 62	4,034 29	7,517 31	442,252 33	62,162 57
1810	3,848,056 78	8,583,309 31	7,430 63	12,448 68	686,548 82	84,476 84
1811	2,672,276 57	13,313,222 73	2,295 95	7,666 66	1,040,237 53	59,211 22
1812	3,502,305 80	8,958,777 53	4,503 06	859 22	710,427 78	126,165 17
1813	3,862,217 41	13,224,623 25	4,755 04	3,805 52	835,655 14	271,571 00
1814	5,196,542 00	5,998,772 08	1,662,984 82	2,219,497 36	1,135,971 09	164,399 81
1815	1,727,848 63	7,282,942 22	4,678,059 07	2,162,673 41	1,287,959 28	285,282 84
1816	13,106,592 88	36,306,874 88	5,124,708 31	4,253,635 09	1,717,955 03	273,782 35
1817	22,033,519 19	26,283,348 49	2,678,100 77	1,234,187 04	1,991,226 06	109,761 08
1818	14,989,465 48	17,176,385 00	955,270 20	264,333 36	2,606,564 77	57,617 71
1819	1,478,526 74	20,283,608 76	229,593 63	83,650 78	3,274,422 78	57,098 42
1820	2,079,992 38	15,005,612 15	106,260 53	31,586 82	6,357,871 61	61,338 44
1821	1,198,461 21	13,004,447 15	89,027 63	29,349 05	1,212,966 46	152,589 43
1822	1,681,592 24	17,589,761 94	67,665 71	20,961 56	1,696,581 54	452,957 19
1823	4,237,427 55	19,088,433 44	34,242 17	10,337 71	916,523 10	141,129 84
1824	9,463,922 81	17,878,325 71	34,663 37	6,201 96	1,287,959 28	127,603 60
1825	1,946,597 13	20,098,713 45	25,771 35	2,330 85	1,216,090 56	130,451 81
1826	5,201,650 43	23,341,331 77	21,589 93	6,638 76	1,393,785 09	94,588 66
1827	6,358,686 18	19,712,283 29	19,885 68	2,626 90	1,495,845 26	1,315,732 83
1828	6,668,286 10	23,205,253 64	17,451 54	2,218 81	1,018,308 75	65,126 49
1829	5,972,435 81	22,681,965 91	14,502 74	11,335 05	1,517,175 13	112,648 55
1830	5,755,704 79	21,922,391 39	12,160 62	16,980 59	2,329,356 14	73,227 77
1831	6,014,539 75	24,224,441 77	6,933 51	10,506 01	3,210,815 48	584,124 05
1832	4,502,914 45	28,465,237 24	11,630 65	6,791 13	2,623,381 03	270,410 61
1833	2,011,777 55	29,032,508 91	2,759 00	394 12	3,967,682 55	470,096 67
1834	11,702,905 31	16,214,957 15	4,196 09	19 80	4,857,600 69	480,812 32
1835	8,892,858 42	19,391,310 59	10,459 48	4,263 33	14,757,600 75	759,972 13
1836	26,749,803 96	23,409,940 53	370 00	728 79	24,877,179 86	2,245,902 23
1837	46,708,436 00	11,169,290 39	5,493 84	1,687 70	6,776,236 52	7,001,444 59
1838	37,327,252 69	16,158,800 36	2,467 27		3,730,945 66	6,410,348 45
1839	36,891,196 94	23,137,924 81	2,553 32		7,361,576 40	979,939 86
1840	33,157,503 68	13,499,502 17	1,682 25		3,411,818 63	2,567,112 28
1841	29,963,163 46	14,487,216 74	3,261 36		1,365,627 42	1,004,054 75
1842	28,685,111 08	18,187,908 76	4,495 00		1,335,797 52	451,995 97
1843*	30,521,979 44	7,046,843 91	103 25		898,158 18	285,695 92
1844	39,186,284 74	26,153,570 94	1,777 34		2,059,939 80	1,075,419 70
1845	36,742,829 62	27,528,112 70	3,517 12		2,077,022 30	361,453 68
1846	36,194,274 81	26,712,667 87	2,897 26		2,694,452 48	289,950 13
1847	38,261,959 65	23,747,864 66	375 00		2,498,355 20	220,808 30
1848	33,079,276 43	31,757,070 96	375 00		3,328,642 56	612,610 69
1849	29,416,612 45	28,346,738 82			1,688,959 55	685,379 13
1850	32,827,062 69	39,068,686 42			1,839,894 25	2,064,308 21
1851	35,871,733 31	49,017,567 92			2,352,305 30	1,185,166 11
1852	40,158,353 25	47,339,326 62			2,043,239 58	644,249 40
1853	43,338,860 02	58,931,865 32			1,667,084 99	988,081 17
1854	50,261,901 09	64,224,190 27			8,470,798 39	1,105,352 74
1855	48,591,073 41	53,025,794 21			11,497,049 07	827,731 40
1856	47,777,672 13	64,022,863 50			8,917,644 93	1,116,190 81
1857	49,108,229 80	63,875,905 05			8,329,486 64	1,259,920 88
1858	46,802,855 00	41,789,620 96			3,513,715 87	1,352,029 13
1859	35,113,334 22	49,565,824 38			1,756,687 30	1,454,596 24
1860	33,193,248 60	53,187,511 87			1,778,557 71	1,088,530 25
1861	32,979,530 78	39,582,125 64			870,658 54	1,023,515 31
1862	30,963,857 83	49,056,397 62		1,795,331 73	152,203 77	915,327 97
1863	46,965,304 87	69,059,642 40	37,640,787 95	1,485,103 61	167,617 17	3,741,794 38

*For the half year from January

REPORT OF THE SECRETARY OF THE TREASURY. XXVII

1870, by calendar years to 1843, and by fiscal years (ending June 30) from that time.

Year	Dividends.	Interest.	Premiums.	Receipts from loans and treasury notes.	Gross receipts.	Unavailable.
1791				\$361,391 34	\$4,771,342 53	
1792	\$8,028 00			5,102,498 45	8,772,458 76	
1793	38,500 00			1,797,272 01	6,450,195 15	
1794	303,472 00			4,007,950 78	9,439,855 65	
1795	160,000 00	\$4,800 00		3,396,424 00	9,515,753 59	
1796	160,000 00	42,800 00		320,000 00	8,740,329 65	
1797	80,960 00			70,000 00	8,758,780 99	
1798	79,920 00	78,675 00		200,000 00	8,179,170 80	
1799	71,040 00			5,000,000 00	12,546,813 31	
1800	71,040 00			1,565,229 24	12,413,978 34	
1801	88,800 00	10,125 00			12,945,455 95	
1802	39,960 00				14,995,793 95	
1803					11,064,097 63	
1804					11,826,307 38	
1805					13,560,693 20	
1806					15,559,931 07	
1807					16,398,019 26	
1808					17,060,661 93	
1809					7,773,473 12	
1810				2,750,000 00	12,134,214 28	
1811					14,422,634 09	
1812				12,837,900 00	22,639,032 76	
1813		300 00		26,184,135 00	40,524,844 95	
1814		85 79		23,377,826 00	34,559,536 95	
1815		11,541 74	\$32,107 64	35,220,671 40	50,961,237 60	
1816		68,665 16	686 09	9,425,084 91	57,171,421 82	
1817	202,426 30	267,819 14		466,723 45	33,833,592 33	
1818	525,000 00	412 62		8,353 00	21,593,936 66	
1819	675,000 00			2,291 00	24,605,665 37	
1820	1,000,000 00		40,000 00	3,000,824 13	20,881,493 68	
1821	105,000 00			5,000,324 00	19,573,703 72	
1822	297,500 00				20,232,427 94	
1823	350,000 00				20,540,666 26	
1824	350,000 00			5,000,000 00	24,381,212 79	
1825	367,500 00			5,000,000 00	26,840,858 02	
1826	402,500 00				25,260,434 21	
1827	420,000 00				22,966,363 96	
1828	455,000 00				24,763,629 23	
1829	490,000 00				24,827,627 38	
1830	490,000 00				24,844,116 51	
1831	490,000 00				28,526,820 82	
1832	490,000 00				31,867,450 66	\$1,889 50
1833	474,985 00				33,948,426 25	
1834	234,349 50				31,791,935 55	
1835	506,480 82				35,430,087 10	
1836	292,674 67				50,826,796 08	
1837				2,992,989 15	27,947,142 19	63,288 35
1838				12,716,820 86	39,019,382 60	
1839				3,857,276 21	35,340,025 82	1,458,782 93
1840				5,589,547 51	25,069,662 84	37,469 25
1841				13,659,317 38	30,519,477 65	
1842				14,808,735 64	34,784,932 89	11,188 00
1843*			71,700 83	12,479,708 36	20,782,410 45	
1844			666 60	1,877,181 35	31,198,555 73	
1845					29,970,105 80	28,251 90
1846					29,699,967 74	
1847				28,872,399 45	55,368,168 52	30,000 00
1848				21,256,700 00	56,992,479 21	
1849				487,065 48	59,796,892 98	
1850				10,550 00	47,649,388 88	
1851				4,264 92	52,762,704 25	
1852				46,300 00	49,893,115 60	
1853			22 50	16,350 00	61,603,404 18	103,301 37
1854				2,001 67	73,802,343 07	
1855				800 00	65,351,374 68	
1856				200 00	74,056,899 24	
1857				3,900 00	68,969,212 57	
1858				23,717,300 00	70,372,665 96	
1859				28,287,500 00	81,773,965 64	15,408 34
1860			709,357 72	10,008 00	76,841,407 83	
1861			10,008 00	20,776,800 00	83,371,640 13	
1862			33,630 90	41,861,709 74	581,680,121 59	
1863			68,400 00	529,692,460 50	889,379,652 52	11,110 81
			602,345 44	776,682,361 57		6,000 01

1, 1843, to June 30, 1843.

XXVIII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE K.—Statement of the receipts of the United States

Year.	Balance in the treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1864	\$36,523,046 13	\$102,316,152 99	\$109,741,134 10	\$475,648 96	\$588,333 29	\$30,291,701 86
1865	134,433,738 44	84,928,260 60	209,464,215 25	1,200,573 03	996,553 31	25,441,556 00
1866	33,933,657 89	179,046,651 58	309,226,813 42	1,974,754 12	665,031 03	29,036,314 23
1867	160,817,099 73	176,417,810 88	266,027,537 43	4,200,233 70	1,163,575 76	15,037,522 15
1868	198,076,537 09	164,464,599 56	191,087,589 41	1,788,145 85	1,348,715 41	17,745,403 59
1869	158,936,082 87	180,048,426 63	158,356,460 86	765,685 61	4,020,344 34	13,997,338 65
1870	183,781,985 76	194,538,374 44	184,899,756 49	229,102 88	3,350,481 76	12,942,118 30
.....		2,774,990,382 66	1,488,722,307 70	26,659,317 05	189,324,825 40	198,373,498 58

* This item is an amount heretofore credited to the Treasurer

REPORT OF THE SECRETARY OF THE TREASURY. XXIX

from March 4, 1789, to June 30, 1870, &c.—Continued.

Year.	Dividends.	Interest.	Premiums.	Receipts from loans and treasury notes.	Gross receipts.	Unavailable.
1864	.....	.....	\$21, 174, 101 01	\$1, 128, 873, 945 36	\$1, 393, 461, 017 57	\$9, 210 40
1865	.....	.....	11, 683, 446 89	1, 472, 224, 740 85	1, 805, 939, 345 93	6, 095 11
1866	.....	.....	38, 083, 055 68	712, 851, 553 05	1, 270, 884, 173 11	172, 094 29
1867	.....	.....	27, 787, 330 35	640, 426, 910 29	1, 131, 060, 920 56	721, 827 93
						2, 675, 918 19
1868	.....	.....	29, 203, 629 50	625, 111, 433 20	1, 030, 749, 516 52	
1869	.....	.....	13, 755, 491 12	238, 678, 081 06	609, 621, 828 27	*2, 070 73
1870	.....	.....	15, 295, 643 76	285, 474, 496 00	696, 729, 973 63	.....
	\$9, 720, 136 29	\$485, 224 45	159, 118, 950 34	6, 823, 772, 517 91	11, 673, 167 160 38	2, 673, 847 46

as unavailable and since recovered and charged to his account.

TABLE L.—Statement of the expenditures of the United States from March 4, 1789, to June 30, 1870, by calendar years to 1843, and by fiscal years (ending June 30) from that time.

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in treasury at the end of the year.
1791	\$632,804 03		\$27,000 00	\$175,813 88	\$1,083,971 61		\$1,177,863 03	\$699,984 23	\$3,797,436 78	\$973,905 75
1792	1,100,702 09		13,648 85	109,243 15	4,672,664 38		2,373,611 28	693,050 25	8,962,920 00	783,444 51
1793	1,130,249 08		27,282 83	80,087 81	511,451 01		2,097,839 17	2,633,048 07	6,479,977 97	753,661 69
1794	2,639,097 59	\$61,408 97	13,042 46	81,399 24	750,350 74		2,752,523 04	2,743,771 13	9,041,593 17	1,151,924 17
1795	2,480,910 13	410,562 03	23,475 68	68,673 22	1,378,920 66		2,947,059 06	2,841,639 37	10,151,240 15	516,442 61
1796	1,260,263 84	274,784 04	113,563 98	100,843 71	801,847 58		3,230,347 68	2,577,126 01	8,367,776 84	888,995 42
1797	1,039,402 46	382,631 89	62,396 58	92,256 97	1,259,422 62		3,172,516 73	2,617,250 12	8,625,877 37	1,021,899 04
1798	2,009,522 30	1,381,347 76	16,470 09	104,845 33	1,139,524 94		2,955,875 90	976,032 09	8,583,618 41	617,451 43
1799	2,466,946 98	2,858,081 84	20,302 19	95,444 03	1,039,391 68		2,815,651 41	1,706,378 84	11,002,396 97	2,161,867 77
1800	2,560,878 77	3,448,716 03	31 22	64,130 73	1,337,613 22		3,402,601 04	1,138,563 11	11,952,534 12	2,623,311 99
1801	1,672,944 08	2,111,424 00	9,000 00	73,533 37	1,114,768 45		4,411,830 06	2,879,876 98	12,273,376 94	3,295,391 00
1802	1,179,148 25	915,561 87	94,000 00	85,440 39	1,462,929 40		4,239,172 16	5,294,235 24	13,270,487 31	5,020,697 64
1803	822,055 85	1,215,230 53	60,000 00	62,902 10	1,842,635 76		3,949,462 36	3,306,697 07	11,258,983 67	4,825,811 60
1804	875,423 93	1,189,832 75	116,500 00	80,092 80	2,191,009 43		4,185,048 74	3,977,206 07	12,615,113 72	4,037,005 26
1805	712,781 28	1,597,500 00	196,500 00	81,854 59	3,768,598 75		2,657,114 22	4,583,960 63	13,598,309 47	3,999,388 99
1806	1,224,355 38	1,649,641 44	234,200 00	81,875 53	2,890,137 01		3,368,968 26	5,572,018 64	15,021,196 26	4,538,123 80
1807	1,288,685 91	1,722,064 47	205,425 00	70,500 00	1,697,897 51		3,369,578 48	2,938,141 62	11,292,292 99	9,643,850 07
1808	2,900,834 40	1,884,067 80	213,575 00	82,576 04	1,423,285 61		2,557,074 23	7,701,288 96	16,762,702 04	9,941,809 96
1809	3,345,772 17	2,427,758 80	337,503 84	87,833 54	1,215,803 79		2,866,074 90	3,586,479 26	13,867,226 30	3,845,056 78
1810	2,294,323 94	1,654,244 20	177,625 00	83,744 16	1,101,144 98		3,163,671 09	4,835,241 12	13,309,994 49	2,672,276 57
1811	2,032,828 19	1,965,566 39	151,875 00	75,043 88	1,367,291 40		2,585,435 57	5,414,564 43	13,592,604 86	3,502,305 80
1812	11,817,798 24	3,959,365 15	277,845 00	91,402 10	1,683,088 21		2,451,272 57	1,998,349 88	22,279,121 15	3,862,217 41
1813	19,652,013 02	6,446,600 10	167,358 28	86,989 91	1,729,435 61		3,599,455 22	7,508,668 22	39,190,520 36	5,196,542 00
1814	20,350,806 86	7,311,290 60	167,394 86	90,164 36	2,208,029 70		4,593,239 64	3,307,304 90	38,028,230 32	1,727,848 63
1815	14,794,294 22	8,660,000 25	530,750 00	69,656 06	2,898,870 47		5,990,090 24	6,638,832 11	39,589,493 35	13,106,592 88
1816	16,012,096 80	3,908,278 30	274,512 16	188,804 15	2,989,741 17		7,822,923 34	17,048,139 59	48,244,495 51	22,033,519 19
1817	8,004,246 53	3,314,598 49	319,463 71	897,374 43	3,518,938 76		4,536,282 55	20,866,753 57	40,877,645 04	14,989,465 48
1818	5,622,715 10	2,953,695 00	505,704 27	890,719 90	3,835,839 51		6,209,954 03	15,086,247 50	35,104,875 40	1,478,526 74
1819	6,506,300 37	3,847,640 42	463,181 39	2,415,959 85	3,067,211 41		5,211,730 56	2,492,195 73	24,004,199 73	2,079,992 38
1820	2,630,392 31	4,387,990 00	315,750 01	3,208,376 31	2,592,021 94		5,151,004 32	3,477,489 96	21,762,024 85	1,198,461 21
1821	4,461,291 78	3,319,243 06	477,005 44	2,421,199 49	2,223,121 54		5,126,073 79	3,241,019 83	19,090,572 69	1,681,592 24
1822	3,111,981 48	2,224,458 98	575,007 41	1,948,199 40	1,967,996 24		5,172,789 79	2,676,160 33	17,676,592 63	4,237,427 55
1823	3,096,924 43	2,503,765 83	380,781 82	1,780,588 52	2,022,093 99		4,922,457 90	6,007,541 01	15,314,171 00	9,463,922 61
1824	3,340,939 85	2,904,581 56	429,987 90	1,499,326 59	7,155,308 81		4,943,575 43	11,624,835 83	31,898,538 47	1,946,397 13
1825	3,659,914 18	3,049,083 86	724,106 44	1,308,810 57	2,748,544 89		4,366,757 40	7,728,587 38	23,585,804 72	5,201,650 43
1826	3,943,194 37	4,218,902 45	743,447 83	1,556,593 83	2,600,177 79		3,975,542 95	7,065,539 24	24,103,398 46	6,358,686 18
1827	3,948,977 88	4,263,877 45	750,624 88	976,138 86	2,713,476 58		3,486,071 51	6,517,596 88	22,656,764 04	6,668,286 10
1828	4,145,544 56	3,918,786 44	705,084 24	550,573 57	3,676,052 64		3,098,800 60	9,064,637 47	25,459,479 52	5,972,435 81
1829	4,724,291 07	3,308,748 47	576,344 74	949,594 47	3,082,234 65		2,542,843 23	9,860,304 77	25,044,358 40	5,755,704 79
1830	4,767,128 88	3,239,428 63	622,262 47	1,363,297 31	3,237,416 04		1,912,574 93	9,443,173 29	24,585,281 55	6,014,539 75
1831	4,841,835 55	3,856,183 07	930,738 04	1,170,665 14	3,064,646 10		1,373,748 74	14,800,629 48	30,038,446 12	4,502,914 45

1832	5,446,034 88	3,956,370 29	1,352,419 75	1,184,422 40	4,577,141 45	772,561 50	17,067,747 79	34,356,698 06	2,011,777 55
1833	6,704,019 10	3,901,356 75	1,802,980 93	4,589,152 40	5,716,245 93	303,796 87	1,239,746 51	24,257,298 49	11,702,905 31
1834	5,696,189 38	3,956,260 42	1,003,953 20	3,364,285 30	4,404,728 95	202,152 98	5,974,412 21	24,601,982 44	8,892,858 42
1835	5,759,156 89	3,864,939 06	1,706,444 48	1,954,711 32	4,229,698 53	57,863 08	328 20	17,573,141 56	26,749,803 96
1836	11,747,345 25	5,807,718 23	5,037,022 88	2,882,797 96	5,393,279 72			30,868,164 04	46,708,436 06
1837	13,682,730 80	6,646,914 53	4,348,036 19	2,672,162 45	9,893,370 27		21,822 91	37,265,037 15	37,327,252 69
1838	12,897,224 16	6,131,580 53	5,504,191 34	2,156,057 29	7,160,664 76	14,996 48	5,500,723 79	39,455,438 35	36,891,196 94
1839	8,916,995 80	6,182,294 25	2,528,917 28	3,142,750 51	5,725,990 89	399,833 89	10,718,153 53	37,614,936 15	33,157,033 68
1840	7,095,267 23	6,113,896 89	2,331,794 86	2,603,562 17	5,995,398 96	1,744,598 08	3,912,015 62	28,226,533 81	29,963,163 46
1841	8,801,610 24	6,001,076 97	2,514,837 12	2,388,434 51	6,490,881 45	284,077 55	5,315,712 10	31,797,530 03	28,685,111 08
1842	6,610,438 02	8,397,242 95	1,199,099 68	1,378,031 33	6,775,624 61	773,540 85	7,801,990 99	32,936,876 53	30,521,979 44
1843*	2,908,671 95	3,727,711 53	578,371 00	839,041 12	3,202,713 00	523,583 91	338,012 64	12,118,105 15	39,186,284 74
1844	5,218,183 96	6,498,199 11	1,256,539 39	2,032,008 99	5,645,183 86	1,833,452 13	11,158,450 13	33,642,102 85	36,742,829 62
1845	5,746,291 28	6,297,177 89	1,539,351 35	2,400,788 11	5,911,760 93	\$18,231 43	1,040,458 18	30,490,408 71	36,194,274 81
1846	10,413,370 58	6,455,013 92	1,027,693 64	1,811,097 56	6,711,283 89	1,842,723 27	371,100 04	27,632,822 90	38,261,959 65
1847	35,840,030 33	7,900,635 76	1,430,411 30	1,744,883 63	6,885,608 35	1,119,214 72	5,600,067 65	60,520,851 74	33,079,276 43
1848	27,688,334 21	9,408,476 02	1,252,296 81	1,227,496 48	5,650,851 25	2,390,765 88	13,036,922 54	60,655,143 19	29,416,612 45
1849	14,558,473 56	9,786,705 92	1,374,161 55	1,328,867 64	12,885,334 24	82,865 81	3,565,535 78	56,386,422 74	32,827,062 69
1850	9,687,024 58	7,904,734 66	1,663,581 47	1,866,886 02	16,043,763 36	3,782,393 03	3,656,335 14	44,004,715 26	35,871,753 31
1851	12,161,965 11	8,880,581 38	2,829,801 77	2,293,377 22	17,888,992 18	69,713 19	6,654,912 71	48,476,104 31	40,158,333 25
1852	8,521,506 19	8,918,842 10	3,043,576 04	2,401,858 78	17,504,171 45	170,063 42	4,000,297 80	46,712,068 83	43,338,860 02
1853	9,910,488 40	11,067,789 53	3,880,494 12	1,756,306 20	17,453,068 01	420,498 64	6,412,574 01	54,577,061 74	50,261,901 09
1854	11,722,282 87	10,790,096 32	1,550,339 55	1,232,065 00	26,672,144 68	2,877,818 69	3,070,926 69	75,473,170 75	48,591,073 41
1855	14,648,074 07	13,327,085 11	2,772,990 78	1,477,612 33	24,090,425 43	872,047 39	2,314,464 99	6,662,065 86	66,164,775 96
1856	16,963,100 51	14,074,834 64	2,644,263 97	1,266,229 65	31,794,038 87	385,372 90	3,614,618 66	72,726,341 57	49,108,229 80
1857	19,159,150 87	12,651,694 61	4,354,418 87	1,310,380 58	28,565,498 77	363,372 39	1,593,265 23	71,274,587 37	46,802,855 00
1858	25,679,121 53	14,053,264 64	4,978,266 18	1,219,768 30	26,400,016 42	574,443 08	1,632,055 67	7,505,250 82	82,062,186 74
1859	23,154,720 63	14,690,927 90	3,490,534 53	1,222,222 71	23,797,544 40		2,377,049 70	14,685,043 15	83,678,642 92
1860	16,472,202 72	11,514,649 83	2,991,121 54	1,100,802 32	27,977,978 30		3,144,120 94	13,854,250 00	77,055,125 65
1861	23,001,530 67	12,387,156 52	2,865,481 17	1,034,599 73	23,327,287 69		4,034,157 30	18,737,100 00	85,387,313 08
1862	389,173,562 29	42,640,353 09	2,327,948 37	852,170 47	21,385,862 59		13,190,344 84	96,097,322 09	565,667,563 74
1863	603,314,411 82	63,261,235 31	3,152,032 70	1,078,513 36	23,198,382 37		24,729,700 62	181,081,635 07	899,815,911 25
1864	690,391,048 66	85,704,963 74	2,629,975 97	4,985,473 90	27,572,216 87		53,685,421 69	430,572,014 03	1,295,541,114 86
1865	1,030,690,400 06	122,617,434 07	5,059,360 71	16,347,621 34	42,989,383 10	1,717,900 11	77,395,090 30	609,616,141 68	3,933,657 89
1866	283,154,676 06	43,285,662 00	3,295,729 32	15,605,549 88	40,613,114 17	58,476 51	133,067,624 91	620,263,249 10	1,139,344,681 95
	3,568,638,312 28	717,551,816 39	103,369,211 42	119,607,656 01	643,604,554 33	7,611,003 56	502,689,519 27	2,374,677,103 12	8,037,749,176 08
	+3,621,780 07	+77,992 17	+53,286 61	+19,737 87	+718,769 52		+12,888 48	+100 31	+4,484,555 03
	3,572,260,092 35	717,629,808 56	103,422,498 03	119,617,393 88	644,323,323 85	7,611,003 56	502,692,407 75	2,374,677,203 43	8,042,233,731 41
1867	95,224,415 63	31,034,011 04	4,642,531 77	20,936,551 71	51,110,223 72	10,813,349 38	735,536,980 11	1,093,079,655 27	198,076,537 09
1868	123,246,648 62	25,775,052 72	4,100,682 32	23,782,386 78	53,009,867 67	7,001,151 04	140,424,045 71	692,549,685 88	158,936,082 87
1869	78,501,990 61	20,000,757 97	7,042,923 06	28,476,621 78	56,474,061 53	1,674,680 05	130,694,242 80	261,912,718 31	584,777,996 11
1870	57,655,675 40	21,780,229 87	3,407,938 15	28,340,202 17	53,237,461 56	15,996,555 60	129,235,498 00	393,254,282 13	702,907,842 88
	3,926,888,825 61	816,220,310 16	122,616,573 33	221,153,156 32	858,154,938 33	43,096,739 63	1,046,628,786 17	4,457,930,869 86	11,492,889,196 41

* For the half year from January 1, 1843, to June 30, 1843.

† Outstanding warrants.

NOTE.—This statement is made from warrants paid by the Treasurer up to June 30, 1866. The outstanding warrants are then added, and the statement is by warrants issued from that date. The balance in the treasury June 30, 1870, by this statement, is \$177,604,116 51, from which should be deducted the amount deposited with the States, \$28,101,644 91, leaving the net available balance, June 30, 1870, \$149,502,471 60.

TABLE M.—Statement of purchases of bonds from May, 1869, to November 30, 1870, showing the cost in currency and gold, the average cost in currency and gold of each purchase, and the average cost of all purchases made prior to the end of each month.

Date of purchase.		Opening price of gold.	Principal.	Amount paid.	Currency value of interest accrued on bonds bought "flat."	Net cost.	Net cost estimated in gold.	Average rate of premium on each purchase.	Average cost in gold of each purchase.	Average rate of premium on total purchases to date.	Average cost in gold of total purchases to date.	
1869.												
May	12	138½	\$1,000,000	\$1,155,070 00	\$2,504 36	\$1,152,565 64	\$832,177 36	15.26	83.22			
	19	142	70,000	81,718 00		81,718 00	57,548 45	16.74	82.21			
	19	142	1,000,000	1,168,512 10		1,168,512 10	822,895 85	16.85	82.29			
June	27	139½	1,000,000	1,153,581 50		1,153,581 50	826,940 14	15.36	82.69	15.84	82.72	
	3	138½	1,000,000	1,164,038 90	711 78	1,164,770 68	842,510 43	16.48	84.25			
	10	138½	1,000,000	1,161,967 00		1,161,967 00	838,208 84	16.30	83.82			
	17	138½	1,000,000	1,152,950 00		1,152,950 00	833,960 21	15.30	83.40			
	23	137½	1,620,000	1,870,402 50		1,870,402 50	1,364,012 76	15.46	84.20			
July	26	137½	1,000,000	1,158,228 25		1,158,228 25	842,347 82	15.82	84.23	15.82	83.55	
	1	137½	1,000,000	1,158,098 75		1,158,098 75	842,253 63	15.81	84.22			
	3	137	3,000,000	3,496,474 00		3,496,474 00	2,552,170 80	16.84	86.27			
	9	136	3,000,000	3,518,044 00		3,518,044 00	2,586,797 06	17.27	86.23			
	14	137½	3,000,000	3,607,622 90		3,607,622 90	2,626,113 12	20.25	87.54			
	15	137	1,000,000	1,201,850 00		1,201,850 00	877,262 77	20.18	87.73			
	21	135½	3,000,000	3,600,028 50		3,600,028 50	2,604,221 12	20.00	88.81			
August	28	136½	3,000,000	3,604,859 00		3,604,859 00	2,640,922 34	20.16	88.03			
	29	135½	1,000,000	1,201,570 55		1,201,570 55	885,134 84	20.16	88.51	17.85	85.93	
	4	136	2,000,000	2,431,136 80		2,431,136 80	1,787,600 59	21.56	89.38			
	11	135½	2,000,000	2,422,038 27		2,422,038 27	1,787,422 12	21.10	89.37			
	12	135½	1,000,000	1,198,931 70		1,198,931 70	887,276 00	19.89	88.73			
	18	133	2,000,000	2,378,781 81		2,378,781 81	1,788,557 75	18.94	89.43			
	25	133½	2,000,000	2,389,539 01		2,389,539 01	1,793,275 07	19.48	89.66			
	26	133½	1,000,000	1,196,247 80		1,196,247 80	893,555 78	19.63	89.36	18.48	86.87	
	September	1	133½	2,000,000	2,401,991 00		2,401,991 00	1,800,930 46	20.10	90.05		
	8	136	2,000,000	2,356,000 00		2,356,000 00	1,732,352 94	17.80	86.62			
October	9	135½	1,000,000	1,183,972 53		1,183,972 53	871,368 92	18.40	87.14			
	15	136½	2,000,000	2,369,639 55		2,369,639 55	1,740,782 04	18.48	87.04			
	22	137½	2,000,000	2,337,657 62		2,337,657 62	1,697,029 12	16.88	84.85			
	23	141½	1,000,000	1,165,548 50		1,165,548 50	822,982 17	16.55	82.30			
	25	133½	3,000,000	3,537,158 16		3,537,158 16	2,647,078 14	17.91	88.24			
	29	133½	3,000,000	3,473,533 12		3,473,533 12	2,599,463 51	15.78	86.65	18.35	86.90	
	6	130	2,000,000	2,319,139 18		2,319,139 18	1,783,953 22	15.96	89.20			
	7	131½	1,000,000	1,159,945 10		1,159,945 10	884,610 18	15.99	88.46			
	7	131½	*153,500	178,187 69		178,187 69	135,891 47	16.08	88.53			

III. F	November	13	130 ⁰	2,000,000	2,318,883 53		2,318,883 53	1,782,043 06	15.94	89.10			
		20	130	2,000,000	2,314,079 00		2,314,079 00	1,780,060 77	15.70	89.00			
		21	130 ⁰	1,000,000	1,152,000 00		1,152,000 00	885,302 59	15.20	88.53			
		27	130 ⁰	2,000,000	2,292,600 00		2,292,600 00	1,761,844 38	14.63	88.09	17.80	87.20	
		3	127 ⁰	2,000,000	2,257,255 21		2,257,255 21	1,768,662 26	12.86	88.43			
		4	126 ⁰	1,000,000	1,126,843 74		1,126,843 74	889,906 21	12.68	88.99			
		4	126 ⁰	1,000,000	1,129,090 29		1,129,090 29	891,680 39	12.91	89.17			
		5	126 ⁰	*201,300	227,580 43	167 43	227,413 00	179,773 12	12.97	89.31			
		5	126 ⁰	*433,000	492,158 94	2,917 87	489,241 07	386,751 83	12.99	89.32			
		10	126 ⁰	2,000,000	2,259,000 00		2,259,000 00	1,780,492 61	12.95	89.02			
		17	127 ⁰	2,000,000	2,256,513 69		2,256,513 69	1,775,035 35	12.83	88.75			
		17	127 ⁰	1,000,000	1,129,039 02		1,129,039 02	888,132 95	12.90	88.81			
		24	126 ⁰	3,000,000	3,382,483 67		3,382,483 67	2,671,260 54	12.75	89.04	16.97	87.48	
		December	1	122 ⁰	2,000,000	2,206,992 21		2,206,992 21	1,807,158 41	10.35	90.36		
			2	122 ⁰	1,000,000	1,102,659 61		1,102,659 61	901,971 06	10.27	90.20		
			8	123 ⁰	2,000,000	2,248,236 56		2,248,236 56	1,818,593 78	12.41	90.93		
			15	121 ⁰	2,000,000	2,239,710 90		2,239,710 90	1,839,598 27	11.98	91.98		
16	121 ⁰		1,000,000	1,118,412 34		1,118,412 34	919,557 94	11.84	91.96				
22	120 ⁰		2,000,000	2,215,985 83		2,215,985 83	1,844,733 26	10.80	92.24				
29	119 ⁰		2,000,000	2,220,427 12		2,220,427 12	1,852,285 40	11.02	92.61				
30	119 ⁰		1,000,000	1,110,507 80		1,110,507 80	926,388 15	11.05	92.64	16.13	88.20		
1870.													
January	5		119 ⁰	2,000,000	2,246,595 03		2,246,595 03	1,876,071 01	12.33	93.80			
	11		122 ⁰	*451,700	517,490 49		517,490 49	422,367 75	14.54	93.51			
	13	122 ⁰	*1,342,550	1,539,826 93	32 58	1,539,794 35	1,256,974 98	14.69	93.63				
	19	121 ⁰	1,000,000	1,141,010 09		1,141,010 09	938,137 79	14.10	93.81				
February	27	121 ⁰	2,000,000	2,281,555 49		2,281,555 49	1,877,823 45	14.08	93.89				
	10	121 ⁰	1,000,000	1,142,872 27		1,142,872 27	936,780 55	14.29	93.68	15.94	88.55		
	11	120 ⁰	1,000,000	1,126,500 00		1,126,500 00	932,919 25	12.65	93.30				
	24	120 ⁰	50,000	56,325 00		56,325 00	46,888 66	12.65	93.78				
	24	117 ⁰	1,000,000	1,115,764 80		1,115,764 80	948,577 94	11.57	94.86				
March	2	117 ⁰	1,000,000	1,117,488 85		1,117,488 85	950,043 66	11.75	95.04	15.79	88.53		
	2	116 ⁰	1,000,000	1,107,377 50		1,107,377 50	951,559 61	10.74	95.16				
	10	111	1,000,000	1,067,347 35		1,067,347 35	961,574 19	6.73	96.16				
	17	112	1,000,000	1,067,480 27		1,067,480 27	953,107 39	6.75	95.31				
April	24	112 ⁰	1,000,000	1,060,440 34		1,060,440 34	942,613 63	6.04	94.26				
	30	111 ⁰	1,000,000	1,069,985 26		1,069,985 26	956,411 41	7.00	95.64	15.42	89.04		
	7	112	1,000,000	1,070,574 91		1,070,574 91	955,870 46	7.06	95.69				
	13	112 ⁰	1,000,000	1,073,953 37		1,073,953 37	954,625 22	7.39	95.46				
	21	113 ⁰	1,000,000	1,078,778 18		1,078,778 18	951,513 28	7.88	95.15				
	27	113 ⁰	1,000,000	1,100,490 79		1,100,490 79	966,402 45	10.05	96.64				
May	30	114 ⁰	*345,400	390,847 25	7,826 85	383,020 40	333,423 63	10.89	96.53				
	30	114 ⁰	*758,800	859,029 25	18,099 70	840,929 55	732,038 78	10.82	96.47	15.10	89.36		
	5	114 ⁰	2,000,000	2,215,447 70		2,215,447 70	1,932,778 80	10.77	96.64				
	12	115 ⁰	*1,850	2,074 31	3 85	2,070 46	1,794 55	11.92	96.47				
	12	115 ⁰	1,000,000	1,118,370 86		1,118,370 86	969,335 52	11.84	97.00				
	19	114 ⁰	2,000,000	2,230,611 87		2,230,611 87	1,943,888 34	11.53	97.19				
June	26	114 ⁰	1,000,000	1,108,910 71		1,108,910 71	970,600 18	10.89	97.06	14.90	89.76		
	2	114 ⁰	2,000,000	2,223,786 41		2,223,786 41	1,942,171 53	11.19	97.11				
	9	113 ⁰	1,000,000	1,109,976 64		1,109,976 64	977,952 99	11.00	97.79				

TABLE M.—Statement of purchases of bond from May, 1869, to November 30, 1870, &c.—Continued.

Date of purchase.		Opening price of gold.	Principal.	Amount paid.	Currency value of interest accrued on bonds bought "flat."	Net cost.	Net cost estimated in gold.	Average rate of premium on each purchase.	Average cost in gold of each purchase.	Average rate of premium on total purchases to date.	Average cost in gold of total purchases to date.
June	16.	113 $\frac{1}{2}$	\$2,000,000	\$2,217,755 94		\$2,217,755 94	\$1,560,447 24	10.89	98.02		
	23.	111 $\frac{1}{2}$	1,000,000	1,104,612 10		1,104,612 10	989,574 11	10.46	98.96		
	30.	111 $\frac{1}{2}$	2,000,000	2,218,005 71		2,218,005 71	1,987,015 19	10.90	99.35	14.65	\$0.31
July	7.	112 $\frac{1}{2}$	1,000,000	1,107,000 00		1,107,000 00	987,290 97	10.70	98.73		
	11.	113 $\frac{1}{2}$	*690,400	753,749 60		758,749 60	659,065 88	9.90	95.46		
	11.	115 $\frac{1}{2}$	*1,683,150	1,848,423 98		1,848,423 98	1,605,580 00	9.82	95.39		
	14.	112 $\frac{1}{2}$	2,000,000	2,182,332 89		2,182,332 89	1,933,406 77	9.12	96.67		
	21.	121 $\frac{1}{2}$	1,000,000	1,070,136 00		1,070,136 00	878,961 81	7.01	87.90		
	28.	121 $\frac{1}{2}$	2,000,000	2,162,085 83		2,162,085 83	1,777,665 64	8.10	88.88	14.99	\$0.52
August	4.	121 $\frac{1}{2}$	1,000,000	1,085,712 21		1,085,712 21	891,755 41	8.57	89.17		
	11.	116 $\frac{1}{2}$	2,000,000	2,191,414 93		2,191,414 93	1,885,088 11	9.57	94.25		
	18.	116 $\frac{1}{2}$	1,000,000	1,097,329 29		1,097,329 29	939,896 61	9.73	93.99		
	25.	117 $\frac{1}{2}$	2,000,000	2,181,093 02		2,181,093 02	1,850,344 02	9.05	92.52	14.07	\$0.62
September	1.	110 $\frac{1}{2}$	1,000,000	1,091,038 65		1,091,038 65	937,519 78	9.10	93.75		
	8.	114	3,000,000	3,272,957 77		3,272,957 77	2,871,015 53	9.10	95.70		
	15.	114 $\frac{1}{2}$	2,000,000	2,183,503 11		2,183,503 11	1,909,073 76	9.13	95.45		
	22.	113 $\frac{1}{2}$	2,000,000	2,281,789 74		2,281,789 74	2,881,922 93	9.39	96.06		
	29.	113 $\frac{1}{2}$	2,000,000	2,177,057 86		2,177,057 86	1,911,796 14	8.85	95.59	13.71	\$0.93
October	6.	113 $\frac{1}{2}$	2,000,000	2,174,300 26		2,174,300 26	1,924,159 52	8.72	96.21		
	13.	113 $\frac{1}{2}$	2,000,000	2,170,465 37		2,170,465 37	1,906,006 91	8.52	95.30		
	20.	112 $\frac{1}{2}$	2,000,000	2,170,236 48		2,170,236 48	1,922,690 12	8.51	96.13		
	27.	112	2,000,000	2,165,529 30		2,165,529 30	1,933,508 30	8.28	96.68	13.44	\$1.24
	November	3.	110 $\frac{1}{2}$	1,000,000	1,077,698 19		1,077,698 19	973,090 92	7.77	87.31	
	3.	110 $\frac{1}{2}$	*245,250	265,173 81		265,173 81	239,434 59	7.86	87.39		
	3.	110 $\frac{1}{2}$	*542,250	584,808 61	\$8 00	584,800 55	528,036 61	7.85	87.39		
	10.	110 $\frac{1}{2}$	1,000,000	1,072,263 90		1,072,263 90	971,473 52	7.23	87.15		
	17.	113	1,000,000	1,064,972 36		1,064,972 36	942,453 42	6.50	94.25		
	25.	112	1,000,000	1,065,650 15		1,065,650 15	951,473 35	6.56	95.15	13.25	\$1.39
Total			161,589,750	183,037,862 96	30,848 92	183,607,014 04	147,674,893 56				

NOTE.—The purchases marked (*) are "interest purchases," being the bonds bought with the proceeds of the interest collected on the bonds previously purchased. For recapitulation by loans see Table "P," post page 46.

TABLE N.—Statement of the public debt of the United States June 30, 1870.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
OLD DEBT.							
Unclaimed dividends upon debt created prior to 1800, and the principal and interest of the outstanding debt created during the war of 1812, and up to 1837.		On demand	5 and 6 per cent.				\$57,665 00
TREASURY NOTES PRIOR TO 1846.							
The acts of October 12, 1837, (5 Statutes, 201;) May 21, 1838, (5 Statutes, 228;) March 31, 1840, (5 Statutes, 370;) February 15, 1841, (5 Statutes, 411;) January 31, 1842, (5 Statutes, 469;) August 31, 1842, (5 Statutes, 531;) and March 3, 1843, (5 Statutes, 614,) authorized the issue of treasury notes in various amounts, and with interest at rates named therein from 1 mill to 6 per centum per annum.	1 and 2 years..	1 and 2 years from date.	1 mill to 6 per cent.	Par			82,675 35
LOAN OF 1842.							
The act of July 21, 1841, (5 Statutes, 438,) authorized a loan of \$12,000,000, with interest at not exceeding 6 per centum per annum, reimbursable at the will of the Secretary of the Treasury, after six months' notice, or at any time after January 1, 1845. The act of April 15, 1842, (5 Statutes, 473,) authorized an additional sum of \$5,000,000, and made the amount obtained on the loan, after the passage of the last act, reimbursable, as should be agreed upon at the time of issue, either after six months' notice, or at any time not after January 1, 1863.	20 years.....	January 1, 1863....	6 per cent.....	Par	\$17,000,000 00	\$8,000,000 00	6,000 00
TREASURY NOTES OF 1846.							
The act of July 22, 1846, (9 Statutes, 39,) authorized the issue of treasury notes in such sums as the exigencies of the Government might require; the amount outstanding at any one time not to exceed \$10,000,000, to bear interest at not exceeding 6 per centum per annum, redeemable one year from date. These notes were receivable in payments of all debts due the United States, including customs duties.	1 year.....	1 year from date ..	6 per cent.....	Par	10,000,000 00		6,000 00
MEXICAN INDEMNITY.							
A proviso in the civil and diplomatic appropriation act of August 10, 1846, (9 Statutes, 94,) authorized the payment of the principal and interest of the fourth and fifth installments of the Mexican indemnities due April and July 1844, by the issue of stock, with interest at 5 per centum, payable in five years.	5 years.....	April and July 1849.	5 per cent.....	Par	350,000 00	303,573 92	1,104 91

TABLE N.—Statement of the public debt of the United States June 30, 1870—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
TREASURY NOTES OF 1847.							
The act of January 28, 1847, (9 Statutes, 118,) authorized the issue of \$23,000,000 treasury notes, with interest at not exceeding 6 per centum per annum, or the issue of stock for any portion of the amount, with interest at 6 per centum per annum. The treasury notes under this act were redeemable at the expiration of one or two years; and the interest was to cease at the expiration of sixty days' notice. These notes were receivable in payment of all debts due the United States, including customs duties.	1 and 2 years.	After 60 days' notice.	6 per cent.	Par	\$23,000,000 00		\$950 00
LOAN OF 1847.							
The act of January 28, 1847, (9 Statutes, 118,) authorized the issue of \$23,000,000 treasury notes, with interest at not exceeding 6 per centum per annum, or the issue of stock for any portion of the amount, with interest at 6 per centum per annum, reimbursable after December 31, 1867. Section 14 authorized the conversion of treasury notes under this or any preceding act into like stock, which accounts for the apparent over issue.	20 years.....	January 1, 1868....	per cent. ....	.....	23,000,000 00	\$28,207,000 00	12,350 00
TEXAN INDEMNITY STOCK.							
The act of September 9, 1850, (9 Statutes, 447,) authorized the issue of \$10,000,000 stock, with interest at 5 per centum per annum, to the State of Texas, in satisfaction of all claims against the United States arising out of the annexation of the said State. This stock was to be redeemable at the end of fourteen years.	14 years.....	January 1, 1865....	5 per cent.	Par	10,000,000 00	5,000,000 00	242,000 00
LOAN OF 1848.							
The act of March 31, 1848, (9 Statutes, 217,) authorized a loan of \$16,000,000, with interest at not exceeding 6 per centum per annum, reimbursable after July 1, 1868. The Secretary of the Treasury was authorized to purchase this stock at any time.	20 years	July 1, 1868	6 per cent.	Par	16,000,000 00	16,000,000 00	43,700 00

TREASURY NOTES OF 1857.

The act of December 23, 1857, (11 Statutes, 257,) authorized the issue of \$20,000,000 in treasury notes, \$6,000,000, with interest at not exceeding 6 per centum per annum, and the remainder with interest at the lowest rate offered by bidders, but not exceeding 6 per centum per annum. These notes were redeemable at the expiration of one year, and interest was to cease at the expiration of sixty days' notice after maturity. They were receivable in payment of all debts due the United States, including customs duties.

1 year	60 days' notice	5 and 5½ per cent.	Par	20,000,000 00	20,000,000 00	2,000 00
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LOAN OF 1858.

The act of June 14, 1858, (11 Statutes, 365,) authorized a loan of \$20,000,000, with interest at not exceeding 5 per centum per annum, and redeemable any time after January 1, 1874.

15 years	January 1, 1874	5 per cent.	Par	20,000,000 00	20,000,000 00	20,000,000 00
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LOAN OF 1860.

The act of June 22, 1860, (12 Statutes, 79,) authorized a loan of \$21,000,000, (to be used in redemption of treasury notes,) with interest at not exceeding 6 per centum per annum, redeemable in not less than ten nor more than twenty years.

10 years	January 1, 1871	5 per cent.	Par	21,000,000 00	7,022,000 00	7,022,000 00
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LOAN OF FEBRUARY 1861, (1881s.)

The act of February 8, 1861, (12 Statutes, 129,) authorized a loan of \$25,000,000, with interest at not exceeding 6 per centum per annum, reimbursable in not less than ten nor more than twenty years from the date of the act.

10 or 20 years	January 1, 1881	6 per cent.	Par	25,000,000 00	18,415,000 00	18,415,000 00
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TREASURY NOTES OF 1861.

The act of March 2, 1861, (12 Statutes, 178,) authorized a loan of \$10,000,000, with interest at not exceeding 6 per centum per annum, redeemable on three months' notice after July 1, 1871, and payable July 1, 1881. If proposals for the loan were not satisfactory, authority was given to issue the whole amount in treasury notes, with interest at not exceeding 6 per centum per annum. The same act gave authority to substitute treasury notes for the whole or any part of loans authorized at the time of the passage of this act. These notes were to be received in payment of all debts due the United States, including customs duties, and were redeemable at any time within two years from the date of the act.

2 years 60 days	2 years after date	} 6 per cent.	Par	{ 22,468,100 00	} 35,364,450 00	3,200 00
	60 days after date.			{ 12,896,350 00		

TABLE N.—Statement of the public debt of the United States, June 30, 1870—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
OREGON WAR DEBT.							
The act of March 2, 1861, (12 Statutes, 198,) appropriated \$2,800,000 for the payment of expenses incurred by the Territories of Washington and Oregon, in the suppression of Indian hostilities in the years 1855 and 1856. Section 4 of the act authorized the payment of these claims in bonds redeemable in twenty years, with interest at 6 per centum per annum.	20 years	July 1, 1881	6 per cent.	Par	\$2,800,000 00	\$1,090,850 00	\$945,000 00
LOAN OF JULY AND AUGUST 1861, (1881s.)							
The act of July 17, 1861, (12 Statutes, 259,) authorized the issue of \$250,000,000 bonds, with interest at not exceeding 7 per centum per annum, redeemable after twenty years. The act of August 5, 1861, (12 Statutes, 313,) authorized the issue of bonds with interest at 6 per centum per annum, payable after twenty years from date, in exchange for 7-30 notes issued under the act of July 17, 1861. None of such bonds were to be issued for a sum less than \$500, and the whole amount of them was not to exceed the whole amount of 7-30 notes issued under the above act of July 17. The amount issued in exchange for 7-30's was \$139,318,100.	20 years	July 1, 1881	6 per cent.	Par	250,000,000 00	{ 50,000,000 00 139,318,100 00 }	{ 139,318,100 00
OLD DEMAND NOTES.							
The act of July 17, 1861, (12 Statutes, 259,) authorized the issue of \$50,000,000 treasury notes, not bearing interest, of a less denomination than fifty dollars and not less than ten dollars, and payable on demand by the assistant treasurers at Philadelphia, New York, or Boston. The act of August 5, 1861, (12 Statutes, 313,) authorized the issue of these notes in denominations of five dollars; it also added the assistant treasurer at St. Louis and the designated depository at Cincinnati to the places where these notes were made payable. The act of February 12, 1862, (12 Statutes, 338,) increased the amount of demand notes authorized \$10,000,000.	.....	On demand.....	.....	Par	60,000,000 00	60,000,000 00	106,256 00

SEVEN-THIRTIES OF 1861.

The act of July 17, 1861, (12 Statutes, 259,) authorized a loan of \$250,000,000, part of which was to be in treasury notes with interest at 7 3-10 per centum per annum, payable three years after date of act.

3 years	August 19 and October 1, 1864.	7 3-10 per cent.	Par	140,094,750 00	140,094,750 00	29,700 00
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FIVE-TWENTIES OF 1862.

The act of February 25, 1862, (12 Statutes, 345,) authorized a loan of \$500,000,000, for the purpose of funding the treasury notes and floating debt of the United States, and the issue of bonds therefor, with interest at 6 per centum per annum. These bonds were redeemable after five and payable twenty years from date. The act of March 3, 1864, (13 Statutes, 13,) authorized an additional issue of \$11,000,000 of bonds to persons who subscribed for the loan on or before January 21, 1864. The act of January 28, 1865, (13 Statutes, 425,) authorized an additional issue of \$4,000,000 of these bonds and their sale in the United States or Europe.

5 or 20 years ..	May 1, 1867	6 per cent.	Par	515,000,000 00	514,771,600 00	499,707,900 00
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LEGAL TENDER NOTES.

The act of February 25, 1862, (12 Statutes, 345,) authorized the issue of \$150,000,000 United States notes, not bearing interest, payable to bearer at the Treasury of the United States, and of such denominations as the Secretary of the Treasury might deem expedient, not less than five dollars; \$50,000,000 to be in lieu of demand notes authorized by the act of July 17, 1861; these notes to be a legal tender. The act of July 11, 1862, (12 Statutes, 532,) authorized an additional issue of \$150,000,000 United States treasury notes, of such denominations as the Secretary of the Treasury might deem expedient, but no such note should be for a fractional part of a dollar, and not more than \$35,000,000 of a lower denomination than five dollars; these notes to be a legal tender. The act of March 3, 1863, (12 Statutes, 710,) authorized an additional issue of \$150,000,000 United States notes, payable to bearer, of such denominations, not less than one dollar, as the Secretary of the Treasury might prescribe; which notes were made a legal tender. The same act limited the time at which treasury notes might be exchanged for United States bonds to July 1, 1863. The amount of notes authorized by this act were to be in lieu of \$100,000,000 authorized by the resolution of January 17, 1863, (12 Statutes, 822.)

			Par	450,000,000 00		356,000,000 00
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TABLE N.—Statement of the public debt of the United States June 30, 1870—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
TEMPORARY LOAN.							
The act of February 25, 1862, (12 Statutes, 346,) authorized temporary loan deposits of \$25,000,000, for not less than thirty days, with interest at 5 per centum per annum, payable after ten days' notice. The act of March 17, 1862, (12 Statutes, 370,) authorized the increase of temporary loan deposits \$50,000,000. The act of July 11, 1862, (12 Statutes, 532,) authorized a further increase of temporary loan deposits to \$100,000,000. The act of June 30, 1864, (13 Statutes, 213,) authorized a further increase of temporary loan deposits to not exceeding \$150,000,000, and an increase of the rate of interest to not exceeding 6 per centum per annum, or a decrease of the rate of interest on ten days' notice, as the public interest might require.	Not less than 30 days..	After 10 days' notice.	4, 5, and 6 per cent.	Par	\$150,000,000 00	.....	\$181,310 00
CERTIFICATES OF INDEBTEDNESS.							
The act of March 1, 1862, (12 Statutes, 352,) authorized the issue of certificates of indebtedness to public creditors who might elect to receive them, to bear interest at the rate of 6 per centum per annum, and payable one year from date, or earlier, at the option of the Government. The act of May 17, 1862, (12 Statutes, 370,) authorized the issue of these certificates in payment of disbursing officers' checks. The act of March 3, 1863, (12 Statutes, 710,) made the interest payable in lawful money.	1 year	1 year after date..	6 per cent.	Par	No limit	\$561,753,241 00	5,000 00
FRACTIONAL CURRENCY.							
The act of July 17, 1862, (12 Statutes, 592,) authorized the use of postal and other stamps as currency and made them receivable in payment of all dues to the United States less than five dollars. The 4th section of the act of March 3, 1863, (12 Statutes, 711,) authorized the issue of fractional notes in lieu of postal and other stamps and postal currency; made them exchangeable in sums not less than three dollars for United States notes, and receivable for postage and revenue stamps, and in payment of dues to the United States, except duties on imports, less than five dollars; and limited	.....	On presentation .....	.....	Par	\$50,000,000 00	.....	39,872,684 48

the amount to \$50,000,000. The 5th section of the act of June 30, 1864, (13 Statutes, 220,) authorized an issue of \$50,000,000 in fractional currency, and provided that the whole amount of these notes should not exceed this sum.

LOAN OF 1863.

The act of March 3, 1863, (12 Statutes, 709,) authorized a loan of \$900,000,000, and the issue of bonds with interest at not exceeding 6 per centum per annum, and redeemable in not less than ten nor more than forty years, principal and interest payable in coin. The act of June 30, 1864, (13 Statutes, 219,) repeals so much of the preceding act as limits the authority thereunder to the current fiscal year, and also repeals the authority altogether except as relates to \$75,000,000 of bonds already advertised for.

ONE-YEAR NOTES OF 1863.

The act of March 3, 1863, (12 Statutes, 710,) authorized the issue of \$400,000,000 treasury notes, with interest at not exceeding 6 per centum per annum, redeemable in not more than three years, principal and interest payable in lawful money, to be a legal tender for their face value.

TWO-YEAR NOTES OF 1863.

The act of March 3, 1863, (12 Statutes, 710,) authorized the issue of \$400,000,000 treasury notes, with interest at not exceeding 6 per centum per annum, redeemable in not more than three years, principal and interest payable in lawful money, to be a legal tender for their face value.

COIN CERTIFICATES.

The 5th section of the act of March 3, 1863, (12 Statutes, 711,) authorized the deposit of gold coin and bullion with the Treasurer or any assistant treasurer, in sums not less than \$20, and the issue of certificates therefor in denominations the same as United States notes, also authorized the issue of these certificates in payment of interest on the public debt. It limits the amount of them to not more than 20 per centum of the amount of coin and bullion in the treasury, and directs their receipt in payment for duties on imports.

17 years.....	July 1, 1881.....	6 per cent.....	Premium of 4.13	75,000,000 00	75,000,000 00	75,000,000 00
1 year.....	1 year after date..	5 per cent.....	Par.....			156,367 00
2 years.....	2 years after date.	5 per cent.....	Par.....			91,905 00
	On demand.....		Par.....	Indefinite.....	442,925,000 00	34,547,120 00

TABLE N.—Statement of the public debt of the United States June 30, 1870—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.									
COMPOUND INTEREST NOTES.																
The act of March 3, 1863, (12 Statutes, 709,) authorized the issue of \$400,000,000 treasury notes, with interest at not exceeding 6 per centum per annum, in lawful money, payable not more than three years from date, and to be a legal tender for their face value. The act of June 30, 1864, (13 Statutes, 218,) authorized the issue of \$200,000,000 treasury notes, of any denomination not less than \$10, payable not more than three years from date, or redeemable at any time after three years, with interest at not exceeding 7 3-10 per centum, payable in lawful money at maturity, and made them a legal tender for their face to the same extent as United States notes. \$177,045,770 of the amount issued was in redemption of 5 per cent. notes.	3 years.....	June 10, 1867, and May 15, 1868.	6 per cent., compound.	Par.....	\$400,000,000 00	<table style="border: none; margin-left: 10px;"> <tr> <td style="font-size: 2em; vertical-align: middle;">{</td> <td style="padding: 0 5px;">\$17,250,000 00</td> <td style="font-size: 2em; vertical-align: middle;">}</td> </tr> <tr> <td style="font-size: 2em; vertical-align: middle;">{</td> <td style="padding: 0 5px;">177,045,770 00</td> <td style="font-size: 2em; vertical-align: middle;">}</td> </tr> <tr> <td style="font-size: 2em; vertical-align: middle;">{</td> <td style="padding: 0 5px;">22,728,390 00</td> <td style="font-size: 2em; vertical-align: middle;">}</td> </tr> </table>	{	\$17,250,000 00	}	{	177,045,770 00	}	{	22,728,390 00	}	\$2,152,910 00
{	\$17,250,000 00	}														
{	177,045,770 00	}														
{	22,728,390 00	}														
TEN-FORTIES OF 1864.																
The act of March 3, 1864, (13 Statutes, 13,) authorized the issue of \$200,000,000 bonds, at not exceeding 6 per centum per annum, redeemable after five and payable not more than forty years from date, in coin.	10 or 40 years..	March 1, 1874.....	5 per cent.....	Par.....	200,000,000 00	196,117,300 00	194,567,300 00									
FIVE-TWENTIES OF MARCH 1864.																
The act of March 3, 1864, (13 Statutes, 13,) authorized the issue of \$200,000,000 bonds, at not exceeding 6 per centum per annum, redeemable after five and payable not more than forty years from date, in coin.	5 or 20 years...	November 1, 1869..	6 per cent.....	Par.....	3,882,500 00	3,130,100 00									
FIVE-TWENTIES OF JUNE 1864.																
The act of June 30, 1864, (13 Statutes, 218,) authorized a loan of \$400,000,000, and the issue therefor of bonds redeemable not less than five nor more than thirty (or forty, if deemed expedient) years from date, with interest at not exceeding 6 per centum per annum, payable semi-annually, in coin.	5 or 20 years...	November 1, 1869..	6 per cent.....	Par.....	125,561,300 00	109,073,150 00									

SEVEN-THIRTIES OF 1864 AND 1865.

The act of June 30, 1864, (13 Statutes, 212,) authorized the issue of \$200,000,000 treasury notes, of not less than \$10 each, payable at not more than three years from date, or redeemable at any time after three years, with interest at not exceeding 7 3-10 per centum per annum. The act of March 3, 1865, (13 Statutes, 468,) authorized a loan of \$600,000,000, and the issue therefor of bonds or treasury notes. The notes to be of denominations not less than \$50, with interest in lawful money at not more than 7 3-10 per centum per annum.

3 years.....

{ August 15, 1867.
June 15, 1868...
July 15, 1868... }

7 3-10 per cent.

Par.....

800,000,000 00

\$29,992,500 00

631,300 00

NAVY PENSION FUND.

The act of July 1, 1864, (13 Statutes, 414,) authorized the Secretary of the Navy to invest in registered securities of the United States so much of the Navy pension fund in the Treasury January 1 and July 1 in each year as would not be required for the payment of naval pensions. Section 2 of the act of July 23, 1868, (15 Statutes, 170,) makes the interest on this fund 3 per centum per annum in lawful money, and confines its use to the payment of naval pensions exclusively.

Indefinite.....

3 per cent.....

Par.....

Indefinite.....

14,000,000 00

14,000,000 00

FIVE-TWENTIES OF 1865.

The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of \$600,000,000 of bonds or treasury notes in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from date of issue, or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum, when in coin, or 7 3-10 per centum per annum, when in currency. In addition to the amount of bonds authorized by this act authority was also given to convert treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligation of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds provided the public debt is not increased thereby.

5 or 20 years..

November 1, 1870..

6 per cent.....

Par.....

203,327,250 00

203,327,250 00

193,613,800 00

TABLE N.—Statement of the public debt of the United States June 30, 1870—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
CONSOLS OF 1865.							
The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of \$600,000,000 of bonds or treasury notes in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from date of issue, or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum, when in coin, or 7 3-10 per centum per annum, when in currency. In addition to the amount of bonds authorized by this act authority was also given to convert treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.	5 or 20 years ..	July 1, 1870	6 per cent.	Par	\$332,998,950 00	\$332,998,950 00	\$285,262,200 00
CONSOLS OF 1867.							
The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of \$600,000,000 of bonds or treasury notes in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from date of issue, or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum, when in coin, or 7 3-10 per centum per annum, when in currency. In addition to the amount of bonds authorized by this act authority was also given to convert treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligation of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.	5 or 20 years ..	July 1, 1872	6 per cent.	Par	379,602,350 00	379,602,350 00	350,665,790 00

CONSOLS OF 1868.

The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of \$600,000,000 of bonds or treasury notes in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from date of issue, or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum, when in coin, or 7 3-10 per centum per annum, when in currency. In addition to the amount of bonds authorized by this act authority was also given to convert treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligation of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.

THREE PER CENT. CERTIFICATES.

The act of March 3, 1867, (14 Statutes, 558,) authorized the issue of \$50,000,000 in temporary loan certificates of deposit, with interest at three per centum per annum, payable in lawful money on demand, to be used in redemption of compound interest notes. The act of July 25, 1868, (15 Statutes, 183,) authorized \$25,000,000 additional of these certificates for the sole purpose of redeeming compound interest notes.

The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of \$600,000,000 of bonds or treasury notes in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from date of issue, or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum, when in coin, or 7 3-10 per centum per annum, when in currency. In addition to the amount of bonds authorized by this act authority was also given to convert treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligation of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.	5 or 20 years ..	July 1, 1873	6 per cent.	Par	42,539,350 00	42,539,350 00	39,795,350 00
The act of March 3, 1867, (14 Statutes, 558,) authorized the issue of \$50,000,000 in temporary loan certificates of deposit, with interest at three per centum per annum, payable in lawful money on demand, to be used in redemption of compound interest notes. The act of July 25, 1868, (15 Statutes, 183,) authorized \$25,000,000 additional of these certificates for the sole purpose of redeeming compound interest notes.	Indefinite	On demand	3 per cent.	Par	75,000,000 00	84,945,000 00	45,545,000 00
Total principal of the debt unpaid, June 30, 1870..							2,480,304,797 74

NOTE.—The outstanding principal of the public debt, July 1, 1870, as appears by the debt statement of that date, is \$2,601,675,127 83. The difference is explained by the fact that the items for "old debt," amounting to \$57,665, and for "Mexican indemnity," amounting to \$1,104 91, are not included in the monthly statement of the public debt, and the bonds which have been purchased for the sinking and special funds, amounting to \$121,429,100, were treated as outstanding on the 1st of July last, and were therefore not deducted. Since that date the act of July 14, 1870, directed their cancellation and destruction, and they have therefore been deducted from the amount outstanding in this statement.

XLVI REPORT OF THE SECRETARY OF THE TREASURY.

TABLE O.—Statement of the bonds issued to the several Pacific Railway companies in aid of their construction, under acts of July 1, 1862, (12 Statutes, 492,) and July 2, 1864, (13 Statutes, 356.) These bonds are payable thirty years from date and bear interest at six per centum per annum in lawful money, which is paid by the United States.

Name of company.	Amount outstanding.	Interest accrued and not yet paid.	Interest paid by United States.	Interest repaid by transportation, &c.	Balance of interest paid by United States.
Union Pacific.....	\$27,075,000 00	\$812,250 00	\$2,891,729 85	\$1,289,576 87	\$1,602,152 98
Kansas Pacific.....	6,303,000 00	189,090 00	1,023,903 09	684,359 12	339,543 97
Sioux City and Pacific.....	1,628,320 00	48,849 60	145,358 29	396 08	144,962 21
Central Pacific.....	25,881,000 00	770,605 78	2,491,744 26	164,054 17	2,327,690 09
Central Branch Union Pacific.....	1,600,000 00	48,000 00	253,808 26	7,401 92	246,406 34
Western Pacific.....	1,970,000 00	57,966 40	73,288 76	.....	73,288 76
Total.....	64,457,320 00	1,926,761 78	6,879,832 51	2,145,788 16	4,734,044 35

TABLE P.—Recapitulation, by loans, of 5-20 bonds, bought for the sinking and special funds, showing their total average cost, in currency and in gold, to date.

Loans.	Principal.	Amount paid.	Currency value of interest accrued on bonds bought "flat."	Net cost.	Net cost estimated in gold.	Average rate of premium on total purchases to date.	Average cost in gold of total purchases to date.
5-20's of 1862 ...	\$18,562,300	\$21,057,107 65	\$938 14	\$21,056,169 51	\$16,894,301 33	13 44	\$91 01
5-20's of March 1864.	758,900	903,808 35	12 48	903,795 87	671,396 94	19 09	88 47
5-20's of June 1864.	20,418,550	23,178,318 84	4,024 32	23,174,294 52	18,691,301 47	14 96	91 54
5-20's of 1865 ...	16,527,800	18,571,884 04	53 48	18,571,830 56	15,389,086 02	12 37	93 11
Consols of 1865.	62,689,600	70,730,659 24	24,983 68	70,705,675 56	57,670,142 24	11 19	91 99
Consols of 1867.	39,760,500	45,245,845 89	744 92	45,245,100 97	35,817,483 84	13 94	90 09
Consols of 1868.	2,872,100	3,350,238 95	91 90	3,350,147 05	2,541,181 72	17 30	88 48
Total.....	161,589,750	183,037,862 96	30,848 92	183,007,014 04	147,674,893 56	13 25	91 39

NOTE.—For details see Table M.

TABLE Q.—Returns, by award of the United States Court of Claims, of proceeds of property seized as captured or abandoned, under the act of March 12, 1863, paid from July 1, 1869, to June 30, 1870.

Date.	Name.	Amount.
September 20, 1869	John R. Holland	\$1,870 36
March 11, 1870	Huldah L. Stanton, guardian	51,696 16
March 12, 1870	Nelson Anderson	6,550 16
March 25, 1870	William Pollard	9,934 20
April 5, 1870	Charles J. Quinby	67,015 62
April 5, 1870	Philip Hayes	1,685 92
April 5, 1870	H. Henry Kneec	1,141 38
April 20, 1870	Edward Fordham	1,521 84
April 25, 1870	Nathan Blum	4,558 97
April 27, 1870	Calvin L. Gilbert	3,973 68
April 27, 1870	Henry Wayne	2,649 12
April 27, 1870	Delaney Jenks	496 71
April 27, 1870	John Habersham	1,655 70
April 28, 1870	Morris Kohn	109,771 20
May 2, 1870	Joseph Mintz and Simon Fass	1,395 02
May 2, 1870	Charles E. Geilfuss	1,731 00
May 2, 1870	John H. Fain	8,360 00
May 3, 1870	Edward Padelford	107,041 00
June 4, 1870	C. B. Miller and J. B. Fellows	17,332 00
June 22, 1870	Henry Fields	827 85
June 22, 1870	Joseph White	1,821 27
Total.....		403,028 56

REPORT OF THE SECRETARY OF THE TREASURY. XLVII

TABLE R.—Awards of the United States Court of Claims of proceeds of property seized as captured or abandoned, under act of March 12, 1863, decreed but not paid previous to June 30, 1870.

Date of decree.	Name of claimant.	Amount awarded.
March 1, 1869	Thomas G. W. Crussell	\$26,275 62
March 16, 1869	Azariah Muns, administrator	719 88
March 22, 1869	Henry A. Ealer	20,736 00
March 22, 1869	John Silvey	27,715 38
March 24, 1869	Frederick M. Scharfer	1,705 60
May 24, 1869	Herman Bulwinkle	7,408 96
May 26, 1869	John A. Klein, administrator	125,300 00
December 6, 1869	James O'Keefe	1,904 70
February 21, 1870	Isaac Bernheimer <i>et al</i>	184,909 79
March 11, 1870	Samuel S. Miller	1,051 98
April 4, 1870	John Burns	134 20
April 4, 1870	Dorré & Seckendorf	939 40
April 4, 1870	John L. Fenwick	556 29
April 4, 1870	Ellen Higgins	8,065 18
April 4, 1870	Jacob Mills	1,073 60
April 4, 1870	Mary McManus	536 80
April 4, 1870	Ralph Meldrim	7,491 59
April 4, 1870	George Ott	1,928 63
April 4, 1870	Thomas Price	1,051 98
April 4, 1870	Tobias Scott	268 40
April 4, 1870	Henry Steitz	3,351 64
April 4, 1870	J. S. Sasportas	1,912 35
April 4, 1870	Leonard Wagner	1,563 40
April 11, 1870	Christian Amme	942 90
April 11, 1870	Tobias Brown	3,506 60
April 11, 1870	H. Chaves, administrator	2,501 44
April 11, 1870	John Fitzgerald	695 37
April 11, 1870	William Grant	536 80
April 11, 1870	James Heagney	2,454 62
April 11, 1870	Frederick Jäger	5,233 80
April 11, 1870	Ellen M. Kennedy	231 79
April 11, 1870	Bridget Logan, administratrix	10,733 74
April 11, 1870	David Mathews	134 20
April 11, 1870	Margaret Mangen	1,402 64
April 11, 1870	Catharine Martin	350 66
April 11, 1870	Daniel McSwiney	268 40
April 11, 1870	Martin O. Donnell	671 00
April 11, 1870	William A. Rook	2,147 20
April 11, 1870	Jacob Rosenfeld	3,506 60
April 11, 1870	Jacob Rosenband	6,757 61
April 11, 1870	Charles Schwartz	525 99
April 11, 1870	Henry Schaben	7,889 85
April 11, 1870	Thompson & Robb	2,450 80
April 11, 1870	Moses Vanderhorst	671 00
April 11, 1870	A. Van Dohler	402 60
April 11, 1870	Robert Williams	7,013 20
April 18, 1870	Robert H. Harney	446 88
April 25, 1870	Nicholas Culliton	1,963 28
April 25, 1870	Mina Berg	11,922 44
April 25, 1870	Asa Paulkner	2,301 15
April 25, 1870	Shelden W. Wight	7,013 20
April 25, 1870	Mary Dallas	942 90
April 25, 1870	Andrew M. Ross, administrator	9,271 60
April 25, 1870	Francis Pery	269 40
April 25, 1870	S. Alexander-Smith	9,467 32
April 25, 1870	Louis F. Koester	16,025 94
April 25, 1870	B. Ogle Tayloe	11,379 31
May 2, 1870	J. C. and H. B. Tibbetts	19,884 88
May 2, 1870	E. S. Foster, administrator	13,023 62
May 9, 1870	Martin Caulfield	552 48
May 9, 1870	Rudolph Lobsiger	942 90
May 9, 1870	Furman & Seawright	10,421 71
May 9, 1870	Ephraim Zacharias	5,084 57
May 9, 1870	John Spain	1,158 95
May 9, 1870	Lazarus Kohn	5,337 12
May 9, 1870	S. Alexander Smith	4,558 58
May 9, 1870	James Melvin	269 40
May 9, 1870	Antonio Ponce	5,898 81
May 16, 1870	Warren M. Benton	36,965 07
May 23, 1870	August Gielfuss	4,211 20
May 23, 1870	Ferdinand Brown	2,219 86
Total		669,202 45

REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

1 F

REPORT
OF
THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, October 31, 1870.

SIR: I have the honor to transmit herewith the tabular statements made up from the accounts of this office, which the Secretary of the Treasury is required to lay before Congress, as follows:

Table A, showing the receipts from each specific source of revenue and the amounts refunded in each collection district, State, and Territory of the United States for the fiscal year ending June 30, 1870.

Table B, showing the number and value of internal revenue stamps ordered monthly by the Commissioner, the receipts from the sale of stamps and the commissions allowed on the same; also the number and value of stamps for tobacco, cigars, snuff, distilled spirits, and fermented liquors, issued monthly to collectors during the fiscal year ending June 30, 1870.

Table C, showing the territorial distribution of internal revenue from various sources in the United States.

Table D, showing the aggregate receipts from each collection district, State, and Territory for the fiscal years ending June 30, 1863, 1864, 1865, 1866, 1867, 1868, 1869, and 1870.

Table E, showing the total collections from each specific source of revenue for the fiscal years ending June 30, 1863, 1864, 1865, 1866, 1867, 1868, 1869, and 1870, respectively.

Table F, showing the ratio of receipts from specific sources to the aggregate of all collections for the fiscal years ending June 30, 1864, 1865, 1866, 1867, 1868, 1869, and 1870, respectively.

Table G, an abstract of reports of district attorneys concerning suits and prosecutions under the internal revenue laws.

These tables exhibit the full result of the operations of this Bureau from its organization to the present time.

The estimate submitted in my annual report for 1869, of the probable receipts from internal revenue sources, exclusive of the direct tax upon lands and the duty upon the circulation and deposits of national banks, for the fiscal year 1870, has been more than realized. That estimate was \$175,000,000, and the aggregate receipts, under the then existing laws, are shown to be \$185,235,867 97, an excess of \$10,235,867 97 beyond the estimate. This aggregate includes the sums refunded for taxes illegally assessed and collected, amounting to \$196,809 81, as well as the amount of commissions of collectors.

Drawbacks have only been allowed on general merchandise under section 171, act of June 30, 1864, limited by the act of March 31, 1868, to ale and patent medicines, amounting to \$5,838 55.

REPORT ON THE FINANCES.

The amount allowed for the same for 1869 was \$377,411 31.

The drawback on rum and alcohol is not considered in this Bureau.

The total receipts for the first six months of 1870 are.. \$84,468,288 57
And for the like period of 1869 were..... 69,184,725 13

Being an increase of 22 per cent., or total increase of. 15,283,563 44

The total receipts for the last six months of 1870 are.. \$100,767,579 40
And for the like period of 1869 were..... 90,854,619 16

Being an increase of 11 per cent., or total increase of.. 9,912,960 24

A comparative statement is here submitted from which it appears that the total receipts for the fiscal year 1870 are.....

The total receipts for the fiscal year 1869 were..... \$185,235,867 97
160,039,344 29

Showing a net gain for the present year of..... 25,196,523 68

A general increase of the revenue at the rate of 15 $\frac{7}{10}$ per cent. on the receipts of last year from all articles and sources.

Comparative statement showing the aggregate receipts for the fiscal years ending June 30, 1869, and June 30, 1870; also the increase or decrease, and the increase or decrease per cent.

Sources of revenue.	Increase.	Decrease.	Increase per cent.	Decrease per cent.
Spirits	\$10,555,197 44		23	
Tobacco	7,920,000 31		34	
Fermented liquors	219,247 36		4	
Banks and bankers	1,084,394 61		33	
Gross receipts	593,801 17		9	
Salos	630,555 94		8	
Special taxes not elsewhere enumerated	819,505 59		9	
Income, including salaries	2,984,017 78		9	
Legacies	427,745 92		34	
Successions	229,486 35		19	
Articles in Schedule A	24,581 36		3	
Passports		\$6,697 00		23
Gas	197,411 55		9	
Sources not elsewhere enumerated		556,873 68		43
Penalties		49,184 07		6
Adhesive stamps	123,333 05		4.5 of 1	
Total	25,809,278 43	612,754 75	15.7	

The steady and regular increase of the revenue for 1870 is more fully shown by the following statement of yearly receipts from the same sources, for the year ending with each month from June 30, 1869, to June 30, 1870, inclusive :

Statement showing the receipts from the several general sources of revenue for the year's ending—

Sources of revenue.	June 30, 1869.	July 31, 1869.	Aug. 31, 1869.	Sept. 30, 1869.	Oct. 31, 1869.	Nov. 30, 1869.	Dec. 31, 1869.
Spirits.....	\$45,026,401 74	\$46,318,206 37	\$45,682,168 94	\$46,582,840 67	\$47,268,037 13	\$49,101,852 05	\$50,079,629 25
Tobacco.....	23,430,707 57	24,632,050 77	25,810,913 74	27,242,860 98	28,393,267 94	29,258,064 65	29,181,133 87
Fermented liquors.....	6,099,879 54	6,046,994 65	6,054,197 32	6,052,763 70	6,015,199 16	6,019,612 09	6,046,031 98
Banks and bankers.....	3,335,516 52	3,512,870 46	3,606,732 16	3,664,864 20	3,686,124 77	3,747,903 87	3,800,744 83
Gross receipts.....	6,300,998 82	6,366,686 90	6,402,907 00	6,504,621 36	6,527,531 84	6,589,793 92	6,632,402 96
Sales.....	8,206,839 03	8,383,564 98	8,484,278 79	8,503,543 69	8,587,429 64	8,705,793 26	8,762,930 10
Special taxes not elsewhere enumerated.....	8,801,454 67	8,894,557 77	9,016,185 44	9,108,861 58	9,191,729 54	9,261,579 30	9,308,216 19
Income, including salaries.....	34,791,855 64	36,054,554 08	36,523,227 49	36,897,160 77	37,151,424 75	37,945,543 61	37,578,187 02
Legacies.....	1,244,837 01	1,248,264 94	1,276,960 33	1,306,937 25	1,447,500 45	1,457,470 51	1,526,772 83
Successions.....	1,189,756 22	1,180,402 90	1,181,131 22	1,202,355 19	1,229,829 29	1,272,292 24	1,327,259 26
Articles in Schedule A.....	882,860 73	885,927 00	892,490 50	895,015 75	894,834 46	895,385 68	895,350 96
Passports.....	29,453 00	23,346 00	23,391 00	23,371 00	25,114 00	26,559 00	27,734 00
Gas.....	2,116,005 82	2,137,110 70	2,133,885 41	2,165,728 53	2,176,905 17	2,200,161 46	2,216,008 63
Sources not elsewhere enumerated.....	1,284,978 98	836,164 82	686,181 76	580,058 19	552,663 53	527,638 32	448,080 27
Penalties.....	877,088 79	771,849 47	703,491 95	701,496 33	673,166 61	709,083 33	696,402 01
Adhesive stamps.....	16,420,710 01	16,545,332 79	16,643,763 72	16,735,635 49	16,638,784 74	16,772,192 49	16,796,023 57
Total.....	160,039,344 29	163,837,884 60	165,121,906 67	168,168,114 68	170,461,543 07	173,890,925 78	175,322,907 73

Sources of revenue.	Jan. 31, 1870.	Feb. 28, 1870.	March 31, 1870.	April 30, 1870.	May 31, 1870.	June 30, 1870.
Spirits.....	\$50,730,929 98	\$51,549,415 53	\$53,128,401 07	\$53,005,203 17	\$54,752,077 30	\$55,581,599 18
Tobacco.....	29,336,064 20	29,886,804 77	30,287,941 09	30,539,423 97	31,157,164 39	31,350,707 88
Fermented liquors.....	6,061,921 48	6,068,641 89	6,098,814 20	6,140,193 43	6,214,566 57	6,319,126 90
Banks and bankers.....	3,923,134 11	3,974,893 68	4,104,204 83	4,211,499 58	4,251,813 04	4,419,911 13
Gross receipts.....	6,692,517 21	6,704,820 29	6,807,466 82	6,808,190 13	6,843,909 95	6,894,799 99
Sales.....	8,815,949 90	8,767,462 85	8,822,002 59	8,799,847 88	8,802,039 76	8,837,394 97
Special taxes not elsewhere enumerated.....	9,353,123 47	9,377,360 89	9,424,886 04	9,427,854 10	9,652,942 71	9,620,960 26
Income, including salaries.....	37,706,476 19	38,011,584 84	37,960,792 65	38,550,090 50	37,785,927 01	37,775,873 62
Legacies.....	1,618,023 32	1,614,902 71	1,625,438 71	1,642,695 30	1,656,667 16	1,672,582 93
Successions.....	1,394,796 89	1,425,058 54	1,365,472 44	1,375,771 88	1,422,466 17	1,419,242 57
Articles in Schedule A.....	894,145 08	893,005 62	892,418 75	893,876 39	895,944 79	907,442 09
Passports.....	23,780 00	25,000 00	23,634 00	24,999 00	22,736 00	22,756 00
Gas.....	2,246,974 00	2,278,246 41	2,282,848 14	2,303,627 27	2,316,669 32	2,313,417 37
Sources not elsewhere enumerated.....	470,905 31	493,826 81	619,477 10	608,690 78	613,208 01	728,105 30
Penalties.....	692,565 73	702,369 84	662,687 22	638,643 91	517,093 30	827,904 72
Adhesive stamps.....	16,849,580 18	16,827,814 48	16,677,345 28	16,642,779 11	16,586,422 48	16,544,043 06
Total.....	176,810,887 05	178,601,209 15	180,783,830 93	181,613,386 40	183,791,587 96	185,235,867 97

COMMISSIONER OF INTERNAL REVENUE.

From the foregoing table it appears that there has been a continuous increase in the receipts from the excise tax from June 30, 1869, to June 30, 1870, aggregating the sum of \$25,196,523 68, and averaging for each month \$2,099,710 30. The term "sources not elsewhere enumerated" embraces, among other things, the residuum of taxes uncollected under previous laws which had been repealed. For the last year this class has been greatly reduced by the more thorough action of collectors.

The exhibitions of the foregoing table, and the deductions therefrom, with the general knowledge which experience in administering the internal revenue laws has furnished, satisfy me that there is no insurmountable difficulty in enforcing our excise laws; and that a proper regard to the qualifications of revenue officers for ability and integrity is what is most essential to secure the prompt and certain collection of internal taxes. The employment of spies and informers, and the policy of paying moieties, if they were ever useful, are, in my opinion, no longer necessary. I think the revenue service would be improved by discontinuing such aids. The officers now termed "detectives" should be continued in the service under the designation of assistant supervisors.

SPIRITS.

The number of distilleries (other than fruit) registered during the last fiscal year is.....	770
Number of fruit distilleries registered.....	2,120
Total.....	2,890

The spirit-producing capacity of the registered distilleries for each twenty-four hours, as ascertained by surveys, is as follows:

	Gallons.
From grain.....	759,377
From molasses.....	24,903
From fruit.....	126,271
Total daily spirit-producing capacity.....	910,551

It will be seen that if the distilleries, other than fruit, were operated to the full extent of their capacity for a period of ten months, throughout the distilling season in each year, they are capable of producing 203,912,800 gallons. This quantity, however, is largely in excess of our consumption, which is estimated at from seventy-five to eighty millions of gallons.

The best information which this office has been able to procure on this subject induces the belief that the whole number of distilleries (other than fruit) is operated for about the period of six months only, and for that period they are not run to the full extent of their producing capacity.

The returns to this office for the last fiscal year show a total production in taxable gallons, from material other than fruit, of.....	71,337,099
From fruit.....	938,254
From fruit, not yet returned, but estimated at.....	150,000
Total yearly production.....	72,425,353

This may not prove to be absolutely correct, but it is believed to approximate the quantity actually produced.

The production of spirits from fruit is likely to be largely increased for the current year, owing to the extensive crop of fruit grown in many parts of the United States, and owing to the further reason that the revised regulations, issued from this office in July last, under section two of the act of July 20, 1868, governing fruit distillation, have relieved the manufacturers from many of the requirements applicable to grain distillation, and which, when applied to fruit, were found so burdensome as almost to prohibit its distillation.

I consider that much credit is due to the local revenue officers of the fruit distilling districts for the energy and judgment they have exercised in carrying out these regulations.

	Gallons.
The quantity of spirits in bond July 1, 1869, was.....	16, 685, 166
The quantity entered in bond for the year ending June 30, 1870, was.....	71, 337, 099
The quantity withdrawn from bond during last period was..	76, 339, 807
The quantity remaining in bond June 30, 1870, was.....	11, 682, 458
The quantity remaining in bond July 1, 1869, as per present report, in excess of the quantity stated in my report for 1869, shown by corrected reports of collectors received subsequent to the publication of the report for 1869.....	21, 328

Judging from the information in possession of this office, there is no reason for believing that there will be any material falling off in the production of spirits during the current fiscal year.

The plan of surveying distilleries on the basis of a forty-eight hour fermenting period, for sweet mash, to which attention was called in my last annual report, has been fully carried out, and its results are highly satisfactory and advantageous to the Government. It has largely increased the per diem and capacity taxes, and has contributed to produce, among this class of distilleries, an equal and uniform basis of taxation, as well as security against illicit distillation. It was at first strenuously opposed by the distillers in some parts of the country, and occasioned considerable litigation in the courts, in all of which the Government has been sustained where decisions have been rendered; and the distillers themselves seem to have generally come to the conclusion that the policy of the Government was just, and that the action of the Department was beneficial, not only in enhancing and collecting the revenue, but in promoting the entire distilling interest of the country.

I desire to say, also, that as a general rule those now engaged in the business of distilling seem to be disposed to obey the law and comply with the orders and regulations of this Bureau. There are exceptions to this general remark, and in some localities a spirit of insubordination and defiance is still manifest, but I do not think there is anything like a systematic or organized opposition to the enforcement of the laws taxing spirits to be found among this class of manufacturers.

SPIRIT METERS.

The "new rules and regulations" for the procurement and use of spirit meters, which I had the honor to transmit to Congress at its last session, have been continued in force, but the time for procuring and attaching the instruments has been extended in order to make perfect tests of the meter in the few instances where it had been attached under such regulations.

I have been desirous, by these tests, to ascertain, with certainty, whether the sample meter, which was all that was preserved by the old

system, is of sufficient utility to justify this office in requiring its procurement and use by distillers; and I have felt unwilling to enforce it until I was fully satisfied, by experimental use, of the propriety and justice of doing so. The few instruments now attached are undergoing the strictest surveillance, but have not been fully reported upon by the officers in charge. As soon as such reports are received and considered, Congress will be informed, through you, of the results, and of the opinion of this office as to the propriety of continuing the use of the Tice spirit meter.

SACCHAROMETERS.

Recognizing the necessity of adopting and prescribing for use a standard saccharometer in pursuance of section two of the act of July 20, 1868, I invited manufacturers of the several varieties to present samples for examination and test. Several instruments were received and referred for experiment to the American Union Academy of Literature, Science, and Art of this city. The result was announced in the report of the Academy, and printed by direction of Congress in Ex. Doc. No. 272, 2d sess. 41st Congress. In order to reach the most satisfactory results, I invited and received other samples, which, together with those previously considered, and the evidence relating thereto, were referred for further examination to a committee of officers connected with this Bureau.

The results of the investigations made are favorable to the selection of a standard saccharometer, and its use by internal revenue officers having direct supervision of distilleries and the business of distillation. The approximation with which the saccharine and alcoholic values of washes, worts, or beer may be determined by its proper use, its importance to the revenue interests of the Government, and the successful operations of the distiller, have been fully demonstrated.

There is, however, no authority of law for procuring this instrument for the use of revenue officers at the expense of the Government; and as such use will be mainly for the benefit of the Government, I have not felt warranted in imposing that expense upon distillers under the authority given me to adopt and prescribe for use such instruments.

I would, therefore, recommend that additional authority by law, be given to the Commissioner of Internal Revenue, to procure at the expense of the Government such saccharometers and gauging instruments as the good of the public service shall require, and that he prescribe rules and regulations concerning their distribution, use, and the manner in which officers in charge of the same shall account therefor.

THE PRESENT LAW AS TO SPIRITS.

The experience of the past year has served to strengthen my previous opinions as to the impolicy of changing the law taxing spirits, and induces me to repeat the recommendation in my last annual report that the rate of tax and the manner of its collection be left as they are now provided for.

The receipts from this source for 1870 are \$55,581,599 18, already within four and a half millions of my estimate, "after the present law shall have been brought into complete execution with such amendments as time and experience may demonstrate to be necessary to perfect the system." Anticipation is almost realized without time; and experience seems to declare it to be unwise and inexpedient to change the law in any essential feature.

TOBACCO.

The receipts from tobacco continue to be highly satisfactory. By reference to the second table, it will be seen that the receipts for the last fiscal year, from this source, are \$31, 350, 707 88
 For the preceding year they were..... 23, 430, 707 57

Showing an increase of..... 7, 920, 000 31

This increase of nearly \$8,000,000 has not been spasmodic, but is a regular monthly increase averaging over \$600,000 per month. It is to be observed, also, that the late crop of tobacco was an inferior one, owing to a general drought in many of the tobacco-growing districts.

Notwithstanding this favorable exhibit, I desire to direct attention particularly to some defects in the provisions and operations of the law taxing tobacco.

The present law imposes two rates of tax on all manufactured tobacco, one of 16 cents and the other of 32 cents per pound. It seems to have been the intention to apply the former rate only in exceptional cases, while the general rate was to be double the amount. But in practice it is found that what was to have been but occasional and only exceptional has come to be too nearly the general and prevailing rate on all tobacco manufactured and sold as smoking tobacco, while much that is intended and used for chewing is sold also under the lesser rate.

The law now provides that "on all smoking tobacco, exclusively of stems, or of leaf with all the stems in, and so sold, the leaf not having been previously stripped, butted, or rolled, and from which no part of the stems have been separated, by sifting, stripping, dressing, or in any other manner, either before, during, or after the process of manufacturing, a tax of sixteen cents per pound shall be paid."

Under this provision manufacturers claim that they have a right to manufacture cut or granulated tobacco, the raw or leaf tobacco even having been previously submitted to a process of sweetening, and if the final product contains all or more than all the stems natural to the leaf, that they are entitled to sell it under the 16-cent tax. They allege that they do not know, and are not bound to know for what purpose their goods are bought and used. That the same article may be used, and frequently is used, by the same persons for both smoking and chewing. Long-cut smoking, especially if sweetened, may be used instead of fine-cut for chewing. The cheapest grades of plug tobacco, although taxed at 32 cents per pound, are quite as generally used by the poorer classes of consumers for smoking as the cut or granulated smoking, which is taxed but 16 cents a pound, though a very much higher priced article as sold in the markets. To make the rate of tax depend on the process of manufacture unquestionably opens a wide door for fraud. No one can determine by inspection of the product whether a given sample of cut or granulated smoking tobacco contains all, or more, or less than the natural quantity of stems. It is believed to be impossible by any single machine hitherto in use by manufacturers, by a single process, to reduce ordinary leaf tobacco entirely to even, homogeneous, and similar particles. This can be accomplished only by two or more different machines, or by a succession of operations through the same machine. And these processes enable the manufacturer, from the same material, and at the same time, to make different grades of smoking tobacco, containing more or less stems, at pleasure.

Under the present law great inequalities exist, and necessarily so, for

nearly all smoking tobacco, however fine the grade, or high-priced the article, escapes with only the payment of the 16-cent tax, as being made of leaf with all the stems in. The poorest quality of stem smoking or leaf, cut with all the stems in, pays the same tax as the highest priced smoking tobacco, provided the latter is claimed to have been cut, in the words of the law, "with all the stems in," and at the same time the lowest and poorest grades of plug and twist tobacco pay double the rate of tax of smoking tobacco which sells in the markets of the country at double the price of the plug and twist.

I am satisfied that there is but one remedy for the frauds perpetrated under this head, and that is to make the tax on all descriptions of tobacco *uniform*. Less of inequality would then exist under a tax of 32 cents per pound than under the present rates.

There seems to be no good reason why there should be two different rates of taxation on articles of equal price and value, simply because one is used for smoking and the other for chewing. Why not reverse the rule and place the larger tax upon smoking tobacco and the lesser upon chewing?

With a uniform tax of 32 cents per pound on all manufactured tobacco, the revenue can be collected with much greater facility than at present. Manufacturers would be at liberty to adopt any modes of manipulating the raw material, or any process of manufacturing it they deemed fit, without being questioned by the Government. There would be less inequality in the practical operations of the tax on all classes of consumers, while the receipts of the Treasury would be increased, taking the last fiscal year as the basis, by at least \$4,500,000.

I am satisfied that the honest and larger portion of the tobacco trade are generally in favor of a uniform rate of tax on all descriptions and grades of manufactured tobacco, and while a portion of the trade favor a tax of 16 cents, a large majority are indifferent as to the rate, whether 16 or 32 cents per pound, provided the tax is uniform, is thoroughly collected, and the manufacturer left free to manipulate his product as he pleases.

THE SALE OF LEAF TOBACCO TO CONSUMERS.

The law now imposes a tax of 32 cents per pound "on all tobacco twisted by hand or reduced from leaf into a condition to be consumed or otherwise prepared without the use of any machine or instrument, and without being pressed or sweetened." It is not thought to have been the intention of Congress to impose a tax upon raw or leaf tobacco sold in the condition in which it is ordinarily cured and packed by the farmer or planter for sale, or upon tobacco stemmed and prized for manufacture or exportation. But without believing it to have been the intention to tax the raw or leaf tobacco sold directly to consumers for chewing or smoking, it is very difficult to determine what description or class of tobacco was intended to be reached by a process of preparation involving neither the use of any machine or instrument, nor any process of pressing or sweetening. If it was the intention to tax all tobacco, even the raw leaf, if sold for immediate consumption, I would recommend that the law be made so explicit as to remove all doubts on the subject. But, if under no circumstances a tax is to be assessed upon raw or leaf tobacco, even when sold directly to consumers, then I would recommend that an equivalent for the specific tax on the product be imposed upon the dealer, as a special tax, whenever he sells directly to consumers. There is reason to believe that a large ma-

majority of all the leaf dealers in the country are retailing leaf tobacco for consumption in quantities to suit purchasers, sales being made of one pound or less. The aggregate amount of such sales may not be shown, but they will reach many millions of pounds sold and consumed annually, without producing any revenue to the Government.

Manufacturers who are required to pay not only a special tax for carrying on their business, but a specific tax also on all their products, have reason to complain of this traffic so damaging to their interests as well as to the Government revenue.

EXPORT BONDED WAREHOUSES.

The law authorizes the Commissioner of Internal Revenue to designate and establish, at any port of entry in the United States, bonded warehouses, for the storage of manufactured tobacco and snuff in bond, intended for exportation, while at the same time it authorizes the collector in charge of exports at such ports to issue a permit for the withdrawal of such tobacco and snuff *for consumption*, after the tax has been paid thereon.

Upon taking charge of this office, I found that there had been established by my predecessor, under the act of July 20, 1868, fifteen export bonded warehouses for the storage of tobacco and snuff intended for export, to wit: One at Boston, five at New York, four at Philadelphia, two at Baltimore, one at Richmond, one at New Orleans, and one at San Francisco.

Repeated applications have been made for additional warehouses within the last year and a half, but believing that it was the design of Congress not only to abolish the old system of Class B warehouses for tobacco and snuff, but to limit the facilities for bonding to such goods as were in fact intended for exportation, and also believing that the distinguishing feature of the present law, and that which made it radically different from previous laws on the subject of manufactured tobacco, was the prepayment of the tax by means of stamps before the removal of the goods from the place of manufacture, I have denied these applications, for the reason that the number of bonded warehouses already established greatly exceeds that actually required to accommodate the export trade.

The quantity of tobacco stored in the several export bonded warehouses during the fiscal year ending June 30, 1870,	
was, (pounds).....	19, 612, 529
The quantity withdrawn for exportation was, (pounds)...	8, 268, 097
The quantity withdrawn upon payment of tax was, (pounds).	12, 006, 377

This shows that only about two-fifths of the goods bonded are actually exported, and nearly all of these are exported from New York and Boston.

It is a fact that a large proportion of the goods stored in export bonded warehouses was never intended for exportation, the goods themselves being unsuited for foreign markets. They are shipped by the manufacturer in bond, and being stored, are consigned to wholesale dealers and jobbers, thus securing to the latter the advantage of placing the goods upon the market without the prepayment of the tax, as the law requires in all other cases, before the removal of goods from the manufactory. By shipping these goods in bond the dealers and jobbers receive, on an average, from four to five months' credit, and as this privilege can only be enjoyed by dealers and jobbers in the seaport

towns, where by law these warehouses are authorized to be established, it creates an inequality in the trade, preferring one class of dealers over others, and is the source of much complaint. To remedy this inequality and correct the evils of this system, I would recommend that the law be so amended as to allow no goods entered for export in bonded warehouses to be withdrawn therefrom for consumption, upon payment of tax, until twelve months from the time they were so bonded. By limiting the time for withdrawal, no goods will be entered except such as are *actually* intended for export, and the privilege of withdrawing for consumption, after twelve months, will relieve any parties who, having entered goods for export, fail afterwards to export the same. Should it be deemed inexpedient to limit the time before which permits for the withdrawal of goods on the payment of tax are not to be issued by the collector, then I would suggest that further authority be given to the Commissioner of Internal Revenue to establish bonded warehouses at other places than ports of entry, giving like facilities for bonding, and equal time before payment of taxes, to wholesale dealers and jobbers in manufactured tobacco in other large cities, as are now enjoyed by those doing business in the cities mentioned, where export bonded warehouses are located.

ACT OF JULY 14, 1870.

I deem it my duty to call the attention of Congress, through you, to certain defects, ambiguities, and contradictions, which, in the hurry of legislation incident to the closing labors of a session, appear in the act of July 14, 1870. In some instances, also, where the language is clear, the legal effect is held to be entirely different from what is understood to have been designed by Congress.

It is believed to have been the intention to retain all the taxes imposed upon sales of distilled spirits, wines, and malt liquors, by the act of July 20, 1868, and acts amendatory thereof. Section 2 of the act of July 14, 1870, nevertheless repeals the tax upon sales of *malt liquors*.

It was evidently the purpose of section 5 to empower collectors to remit, at any time prior to August 1, 1872, all penalties for issuing instruments unstamped, unless the omission of stamps was with fraudulent intent; but owing to a change made in the bill as reported by the Senate Finance Committee, the *letter* of the law is such as to postpone until August 1871, the relief which was designed to be immediate.

Section 17 provides that sections 120, 121, and 122 of the act of June 30, 1864, as amended, shall be construed to impose the taxes therein mentioned to August 1, 1870, and no longer.

Section 15 provides "that there shall be levied and collected for and during the year 1871, a tax of two and a half per centum on the amount of all interest or coupons paid, or bonds or other evidences of debt issued and payable in one or more years after date by any of the corporations in this section hereinafter mentioned, and the amount of all dividends of earnings, income, or gains hereinafter declared, by any bank, trust company, savings institution, insurance company, railroad company, canal company, turnpike company, canal navigation company, and slack-water company, whenever and wherever the same shall be payable, and to whatsoever person the same may be due, including non-residents, whether citizens or aliens."

It is believed to have been the intention to continue the five per cent. tax until August 1, 1870, and to substitute a tax of two and a half per cent. therefor on and after that date. But, owing to the peculiar language of the statute, no tax can be withheld from coupons falling due

during the last five calendar months of 1870. According to a recent decision of the circuit court in the State of Pennsylvania, in the case of the Philadelphia and Reading Railroad Company *vs.* Barnes, collector, no tax can be withheld from dividends, coupons, or interest, payable during the first seven months of 1870; and it is further maintained that corporations cannot be required to pay any taxes upon the dividends payable during the remaining five months. The right to withhold a tax from the salaries of persons in the civil, military, or naval service of the United States during the first seven months of 1870, turns also upon the points involved in the case above named.

The amount of tax indirectly involved in this question is very little less than six millions of dollars. It is of such importance that I have not felt at liberty to acquiesce in the decision of the circuit court until it shall have been affirmed by the court of last resort. Steps have been taken, therefore, to have the opinion of the Supreme Court of the United States pronounced upon the questions in issue. Herein I deem it proper to state that as early as January 4, 1870, I called the attention of Congress, through its appropriate committee, to the ambiguities of the law then in force, and the difficulties likely to arise in the collection of these taxes, and asked for legislation upon the subject.

This request, as appears from the records of this office, was repeated February 8, April 7 and 25, and May 26, following, and was repeated orally and in person at several other times. The legislation was finally enacted July 14, but has been declared by the circuit court of Pennsylvania to have been too late to serve the purpose desired.

It is provided in section 15, that "when any dividend is made or interest is paid, which includes any part of the surplus or contingent fund of any corporation which has been assessed and the tax paid thereon, or which includes any part of the dividends, interest, or coupons received from other corporations whose officers are authorized by law to withhold a per centum on the same, the *amount of tax* so paid on that portion of the surplus or contingent fund, and the *amount of tax* which has been withheld and paid on dividends, interest, or coupons so received, may be deducted from the tax on such dividend or interest."

Owing to a change in the rate of taxation from five per cent. to two and one-half per cent., taxes properly paid upon surplus prior to August 1 may now be again appropriated to the payment of taxes upon earnings since that date. For example: A dividend of \$25,641 03 is declared on or after August 1, 1870. Included in this dividend, however, and constituting a part of it, are \$15,641 03, taken from a fund from which prior to August 1 there was paid, as then required by law, a tax of five per cent. A tax of two and one-half per cent. upon the entire dividend is \$641 03; the tax of five per cent. paid upon the surplus is \$782 05. The law allows the tax paid upon the surplus to be deducted from the tax assessed upon the dividend. In the example, the former exceeds the latter, and consequently earnings since August 1, to the amount of \$10,000 escape taxation entirely. It would have resulted differently if the law had provided for a deduction of *taxed surplus* from dividends instead of a deduction of *tax* from *tax*.

Public resolution No. 75, approved July 13, 1870, relieved insurance companies from certain taxes, but an act passed the next day restored them in language so plain as, in my judgment, to operate as a repeal of the resolution.

The repeal of the tax upon receipts for money includes, practically, a repeal of the tax upon demand and sight drafts, bank checks, &c. A

person who has money on deposit, instead of drawing by check receives the money and gives his receipt, which is retained by the bank as a voucher. This practice is increasing, and seems likely to become general. While it is an evasion of taxes it is one for which the present law provides no remedy.

The repeal of the special tax upon apothecaries takes effect May 1, 1871. After that time they must either abandon the dispensing and sale of wines and spirits official upon physicians' prescriptions or otherwise, or pay special taxes as liquor dealers, unless there shall be additional legislation on the subject. So far as they are concerned the act of July 14, 1870, increases the taxes.

The defects mentioned are but a part of those already discovered, and are probably but a small part of those which will eventually be found to exist. Some of them this office has attempted to reconcile and avoid by construction. How far this construction will be sanctioned by the courts remains to be seen.

EXEMPTION FROM STAMP TAXES UNDER SCHEDULE C.

The act of July 14, 1870, exempted from taxation under Schedule C canned and preserved fish, leaving prepared mustard, sauces, sirups, jams and jellies still liable to the stamp tax. These articles being either condiments or conserves, and generally of home or culinary production, never having been a fruitful source of revenue, and the collection of the tax thereon always attended with no inconsiderable amount of trouble and vexation, I would recommend that they hereafter be relieved from the stamp tax now imposed upon them under the clause in Schedule C, relating to "canned meats," &c.

REMISSION OF TAXES ASSESSED ON SHIP-BUILDERS.

By my direction the collection of taxes on ship-builders, assessed under the 4th section of the act of March 31, 1868, was ordered to be suspended.

I would recommend, through you, that Congress provide by joint resolution or otherwise, for the remission of all such taxes assessed but not collected on the sales of ship-builders.

UNITED STATES DIRECT TAX.

By act of Congress approved August 5, 1861, a direct tax of \$20,000,000 per annum was apportioned to all of the then existing States and Territories, and the District of Columbia.

This act provided that each State, Territory, and the District of Columbia might pay its own quota, if notice of the intention thereof should be properly given on or before the second Tuesday of February next thereafter. Under this provision of law all the States, Territories, and the District of Columbia formally assumed the payment of the tax, except Delaware, the Territory of Colorado, and the eleven insurrectionary States. Provisions were made for the collections to be made in Delaware and Colorado by internal revenue officers, and in the eleven insurrectionary States by the appointment of United States direct-tax commissioners, under an act of Congress approved June 7, 1862. By act of Congress approved July 1, 1862, the operations of the act of August 5, 1861, were suspended until April 1, 1865, except so far as related to the collection of the first annual tax of \$20,000,000, and by act of

June 30, 1864, it was further suspended until additional legislation by Congress was had.

The following States and Territories appear to have satisfied their quotas in full: Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New Jersey, Pennsylvania, Maryland, West Virginia, Ohio, Kentucky, Indiana, Illinois, Missouri, Michigan, Iowa, Minnesota, Nevada, Nebraska, New Mexico, Dakota, and the District of Columbia.

Against New York, Wisconsin, Kansas, California, Delaware, Colorado, and Washington Territories there are balances unsatisfied amounting to about \$1,312,000. Oregon and Utah have paid no part of their quotas.

I herewith submit a table showing the respective quotas, and the approximate amount of taxes uncollected in the late insurrectionary States.

States.	Quota.	Uncollected.
Virginia	\$937, 550 $\frac{1}{2}$	\$260, 396 50
North Carolina	576, 194 $\frac{1}{2}$	173, 144 01
South Carolina	363, 570 $\frac{1}{2}$	140, 879 70
Georgia	584, 367 $\frac{1}{2}$	502, 167 33
Florida	77, 522 $\frac{1}{2}$	71, 027 28
Alabama	529, 313 $\frac{1}{2}$	529, 313 33 $\frac{1}{2}$
Mississippi	413, 084 $\frac{1}{2}$	343, 137 61
Louisiana	385, 886 $\frac{1}{2}$	75, 022 88
Texas	355, 016 $\frac{1}{2}$	197, 055 70
Arkansas	261, 886	102, 983 74
Tennessee	669, 498	266, 654 54
Total	5, 153, 891. 33$\frac{1}{2}$	2, 661, 782 62$\frac{1}{2}$

United States direct-tax commissioners were appointed in each of said States, who entered upon their duties and completed the assessment rolls in several of the States, and collected a portion of the taxes in each of the insurrectionary States except Alabama, in which no part of her quota was ever collected.

In Virginia, South Carolina, Florida, Arkansas, and Tennessee, lands were sold for the non-payment of taxes charged against them.

Lands were bid in at the tax sales by the tax commissioners, and never having been redeemed are still owned by the United States, as follows:

In Virginia, lands valued, according to the assessment of 1860, at	\$75, 000
In South Carolina, lands valued by the commissioners at....	300, 000
In Florida, lands valued by the commissioners at	25, 000
In Tennessee, lands valued by the commissioners at	309, 000
Making a total approximate valuation of	709, 000

None of these lands are now yielding any revenue to the Government except in South Carolina, and a few tracts in Florida. Steps are being taken, however, toward placing a record of these lands in a condition whereby the Government may control and obtain more revenue from them.

During the several years in which no control was exercised by the United States over its direct-tax lands, except in South Carolina, parties took possession, assumed ownership and conveyed formal titles to many of them. Alleged innocent purchasers are now ordered to surrender possession of them to officers designated to take charge of and

collect rents for the use of them. In many cases the alleged innocent purchasers have made extensive improvements on the lands, and made them their homes.

The sales of lands for non-payment of the direct taxes in the said eleven States were suspended by order of the Secretary of the Treasury in May 1865. The collection of the tax in said States was suspended in August 1866, and by several acts of Congress suspended until January 1, 1869; since which no action has been had by Congress, or by the Executive authority, nor have the conditions been resumed in any of the said eleven States.

The several boards of United States direct-tax commissioners were dissolved on or before the 30th of April, 1867, except in South Carolina. This board has been continued in consequence of additional duties imposed on the commissioners for that State, in connection with the disposal of the direct-tax lands in pursuance of several acts of Congress, and the instructions of the President dated September 16, 1863. That board has been discontinued from October 31, 1870.

There is now due to the United States, on account of deferred payments in South Carolina, \$150,000, and the time for its payment has expired. The duties which remain to be performed there are managing the direct-tax lands, by leasing and selling the same where there is authority to sell, collecting "special" and "school-farm" rents, collecting deferred payments, and applying the funds arising from the different sources according to law.

It appears that a considerable amount of money was collected illegally by the direct-tax commissioners, but Congress, by an act approved February 25, 1867, provided for refunding such illegal collections by the Secretary of the Treasury. A large number of claims have been presented to this office of this character.

It may be deemed important that Congress should make provision for the final disposition of all the lands which have been acquired and are now owned by the United States, under the direct-tax laws, at an early day. And also, that in the adjustment of the uncollected portion of the direct taxes in the late insurrectionary States, a different system from that provided in the act of June 7, 1862, should be devised.

ABSTRACT OF CASES COMPROMISED.

For the fiscal year ending June 30, 1870, there were 472 cases compromised and settled by the authority of law.

In these settlements, the amount of tax received is'.....	\$653,666 51
The assessed penalty	39,444 52
The specific penalty	233,163 22

Total amount received by compromise	<u>926,274 25</u>
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ABSTRACT OF REPORTS OF DISTRICT ATTORNEYS.

Number of proceedings <i>in rem</i> for the fiscal year 1870	1,293
Number of indictments	3,552
Number of other suits <i>in personam</i>	1,898

Whole number commenced	<u>6,743</u>
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Number of judgments recovered in proceedings <i>in rem</i>	788
Number of convictions on indictments	1,152

Number of acquittals.....	263
Number of suits settled or dismissed	1, 810
Number of suits decided against the United States.....	241
Number of suits decided in favor of the United States	2, 555
Number of suits pending July 1, 1870.....	4, 131

Amount of judgments recovered by United States in suits <i>in personam</i>	\$1, 296, 254 32
Amount collected and paid into court in suits <i>in personam</i>	441, 973 05
Amount collected and paid into court as proceeds of forfeiture	325, 521 49

ABSTRACT OF SEIZURES.

The seizures by internal revenue officers of property for frauds practiced in the violation of law, and the evasion of tax, for the year ending 30th June, 1870, were as follows :

762,081.48 gallons distilled spirits, valued at.....	\$1, 038, 840 54
10,310.50 barrels fermented liquors, valued at	69, 647 28
34,142.50 pounds snuff, valued at	5, 662 21
1,710,619.11 pounds tobacco, valued at	284, 071 13
4,010,805 cigars, valued at	110, 236 46
Miscellaneous property, valued at	1, 888, 414 18
Total value of seizures.....	3, 396, 871 80

On the subject of the seizure and disposition of property for the violation of the revenue laws, I would suggest that section 63 of the act of July 13, 1866, be so amended as to make its provisions applicable to property forfeited under any of the internal revenue laws. The limit in value of the property seized should be extended from \$300 to \$500, and the expenses of seizure and custody should be provided for as well as those of appraisement and sale.

As the law now stands the section is nearly useless. It is the common testimony of officers that the effect of this summary disposition of small quantities of forfeited property is beneficial in promoting compliance with the law; and, indeed, that it is the only effective mode of dealing with such small values to sell in this way. In the courts the whole value would be absorbed in costs.

From the following statement it will appear that for the last four years nearly \$90,000 worth of property has been sold in small lots, at an average expense of 32 per cent. of the gross proceeds.

Had this amount of property been forfeited in court, the avails to the United States would have been much less, if anything.

Amounts realized from sales under section 63, act of July 13, 1866.

Year ending—	Gross proceeds.	Expenses.	Amount deposited.	Per cent. of expenses.
June 30, 1867.....	\$15, 568 93	\$3, 986 47	\$11, 582 46	.25
June 30, 1868.....	42, 771 15½	13, 252 82	29, 518 33½	.30
June 30, 1869.....	21, 941 34½	6, 961 84½	14, 979 50	.31
June 30, 1870.....	9, 120 80	4, 580 38	4, 540 42	.50
Total.....	89, 402 23½	28, 781 51½	60, 620 71½	32

I would further suggest such an amendment of section 3, act of March 2, 1867, as shall require the clerks of the several United States courts to report to this Bureau in cases arising under internal revenue laws, as they are now required to do in all cases to the Solicitor of the Treasury; and also a further provision subjecting clerks, as district attorneys and United States marshals now are, to the proper rules and regulations established in pursuance of law by the Commissioner of Internal Revenue.

Estimate of the annual receipts in each State and Territory from internal taxation after the act of July 14, 1870, shall be in full force.

State and Territory.		Amount.	State and Territory.		Amount.
1	New York.....	\$20,863,000	25	New Hampshire.....	\$232,000
2	Ohio.....	16,062,000	26	Minnesota.....	228,000
3	Illinois.....	15,263,000	27	Alabama.....	220,000
4	Pennsylvania.....	9,809,000	28	District of Columbia.....	218,000
5	Kentucky.....	8,709,000	29	Texas.....	174,000
6	Virginia.....	4,969,000	30	South Carolina.....	149,000
7	Missouri.....	4,482,000	31	Kansas.....	155,000
8	Massachusetts.....	4,444,000	32	Oregon.....	139,000
9	Indiana.....	4,087,000	33	Mississippi.....	122,000
10	Maryland.....	3,757,000	34	Arkansas.....	115,000
11	California.....	3,037,000	35	Nebraska.....	86,000
12	New Jersey.....	2,021,000	36	Vermont.....	86,000
13	Michigan.....	2,010,000	37	Nevada.....	85,000
14	Louisiana.....	1,902,000	38	Florida.....	70,000
15	Wisconsin.....	1,671,000	39	Montana.....	53,000
16	North Carolina.....	1,198,000	40	Washington.....	41,000
17	Connecticut.....	1,023,000	41	Colorado.....	35,000
18	Tennessee.....	837,000	42	Idaho.....	33,000
19	Iowa.....	806,000	43	New Mexico.....	25,000
20	West Virginia.....	559,000	44	Utah.....	21,000
21	Georgia.....	554,000	45	Wyoming.....	16,000
22	Rhode Island.....	402,000	46	Arizona.....	8,000
23	Delaware.....	314,000	47	Dakota.....	4,000
24	Maine.....	261,000		Total.....	111,418,000

The foregoing table exhibits the amount which it is estimated will be annually realized from all sources of internal revenue, except stamps, after the law of July 14, 1870, shall have gone into full operation. The total amount is \$111,418,000. Estimating additional receipts from stamps at \$15,000,000, there will be a total of \$126,418,000. The table is arranged according to the revenue value of the States respectively. The total of this estimate may be increased yearly in proportion to the increase of population, business, and wealth, but probably not to exceed 5 per cent. On the basis of this estimate the States of New York, Ohio, Illinois, Pennsylvania, and Kentucky, being the largest producers and manufacturers of tobacco and whisky, will contribute \$70,706,000, or 63 per cent. of the entire receipts, exclusive of stamps.

Comparative statement showing the receipts from the several general sources of revenue from September 1, 1867, to February 28, 1869, and from March 1, 1869, to August 31, 1870; also the aggregate increase, and the increase or decrease from each source.

Sources of revenue.	Receipts.		Increase.	Decrease.
	From Sept. 1, 1867, to Feb. 28, 1869—18 months.	From March 1, 1869, to Aug. 31, 1870—18 months.		
Spirits.....	\$41, 678, 684 34	\$32, 417, 419 85	\$40, 738, 735 51	
Tobacco.....	29, 327, 575 20	46, 504, 065 64	17, 176, 490 44	
Fermented liquors.....	8, 549, 416 83	10, 054, 036 41	1, 504, 619 58	
Gross receipts.....	9, 455, 570 20	10, 078, 219 21	622, 649 01	
Sales.....	9, 630, 962 95	12, 866, 660 80	3, 235, 697 85	
Income, including salaries.....	41, 980, 259 00	68, 074, 778 32	26, 094, 519 32	
Banks and bankers.....	4, 320, 319 10	6, 973, 819 89	2, 653, 500 79	
Special taxes.....	10, 994, 425 26	17, 185, 168 42	6, 190, 743 16	
Legacies.....	2, 094, 367 89	2, 437, 842 70	343, 474 81	
Successions.....	1, 532, 607 93	2, 163, 033 50	330, 415 57	
Articles in Schedule A.....	1, 031, 562 68	1, 714, 986 74	683, 404 06	
Passports.....	31, 634 00	37, 135 00	5, 501 00	
Gas.....	3, 010, 933 57	3, 437, 045 50	426, 111 93	
Articles now exempt from tax.....	53, 235, 310 03	1, 019, 293 99		\$52, 216, 016 04
Penalties.....	1, 663, 774 88	1, 232, 934 41		430, 840 47
Adhesive stamps.....	22, 983, 342 06	25, 296, 396 63	2, 313, 054 57	
Total from all sources.....	241, 820, 765 92	291, 492, 827 01	102, 318, 917 60	52, 646, 856 51

From this statement it will be seen that the gross receipts from all sources of internal revenue for the first eighteen months of the present administration, compared with those of the last eighteen months of the late administration, are increased to the amount of \$49,672,061 09; and taking the same sources of revenue the excess during the same period of comparison, in favor of the present administration, amounts to the sum of \$101,888,077 13.

The plan of organization of this Bureau detailed in my former report has been successfully carried out for the past year. It has improved the service, systemized the public business, and lightened the labors of its officers and employes.

In relinquishing this office, I have the satisfaction of knowing that its affairs are left in a most excellent condition.

Respectfully, your obedient servant,

C. DELANO,
Commissioner.

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

REPORT OF THE COMPTROLLER OF THE CURRENCY.

REPORT

OF

THE COMPTROLLER OF THE CURRENCY.

OFFICE OF THE COMPTROLLER OF THE CURRENCY,
Washington, November 7, 1870.

SIR: In compliance with the provisions of section 61 of the national currency act, I have the honor to present, through you, to the Congress of the United States the following report:

Since my last annual report thirty-seven national banks have been organized, making the total number organized up to date, seventeen hundred and thirty-one. Of this number, five banks, to wit:

- The First National Bank of Utah, at Salt Lake City ;
- The First National Bank of Leon, Iowa ;
- The First National Bank of Port Henry, New York ;
- The Howard National Bank of Burlington, Vermont ;
- The Baxter National Bank of Rutland, Vermont ;

were organized by the surrender of circulating notes for that purpose by existing national banks, and did not increase the aggregate of bank circulation.

Thirty-one banks have been organized under the act approved July 12, 1870, providing for the issue of fifty-four millions of additional national bank circulation.

THE NAMES OF THE NEW BANKS ARE AS FOLLOWS :

	Capital.
The National Bank of Springfield, Missouri,.....	\$100,000
The National Bank of Maysville, Kentucky.....	300,000
The Merchants and Planters' National Bank of Augusta, Ga..	100,000
The People's National Bank of Norfolk, Virginia.....	100,000
The Farmers' National Bank of Stanford, Kentucky.....	100,000
The Monmouth National Bank, Illinois.....	100,000
The First National Bank of Gallatin, Tennessee.....	51,000
The Second National Bank of Lebanon, Tennessee.....	50,000
The Corn Exchange National Bank of Chicago, Illinois.....	250,000
The First National Bank of Brodhead, Wisconsin.....	50,000
The First National Bank of Shelbyna, Missouri.....	100,000
The Moniteau National Bank of California, Missouri.....	50,000
The First National Bank of Columbia, Tennessee.....	100,000
The National Bank of Menasha, Wisconsin.....	50,000
The Salem National Bank, Illinois.....	50,000
The Citizens' National Bank of Alexandria, Virginia.....	125,000
The First National Bank of Sterling, Illinois.....	100,000
The First National Bank of Ottawa, Kansas.....	50,000
The Jacksonville National Bank, Illinois.....	200,000
The Fayette National Bank of Lexington, Kentucky.....	200,000

	Capital.
The First National Bank of Watseka, Illinois	\$50,000
The First National Bank of Decatur, Michigan	75,000
The First National Bank of Tuscola, Illinois	113,000
The First National Bank of Chariton, Iowa	50,000
The First National Bank of Schoolcraft, Michigan	50,000
The Iowa National Bank of Ottumwa, Iowa	100,000
The National Bank of Pulaski, Tennessee	100,000
The First National Bank of Richmond, Kentucky	250,000
The First National Bank of Evansville, Wisconsin	50,000
The Muskegon National Bank, Michigan	100,000
The First National Bank of Lapeer, Michigan	75,000

The aggregate capital of the banks named is \$3,239,000, giving an average to each bank of about \$104,500, and distributed among the several States as follows :

	Capital.
Illinois, 7 banks	\$863,000
Michigan, 4 banks	300,000
Wisconsin, 3 banks	150,000
Iowa, 2 banks	150,000
Missouri, 3 banks	250,000
Kansas, 1 bank	50,000
Kentucky, 4 banks	850,000
Tennessee, 4 banks	301,000
Virginia, 2 banks	225,000
Georgia, 1 bank	100,000

There are on file applications for banks in addition to those enumerated—

	Estimated capital.
From Alabama, 14 applications	\$2,000,000
From Arkansas, 7 applications	550,000
From Colorado, 2 applications	200,000
From Dakota, 1 application	100,000
From Florida, 4 applications	400,000
From Georgia, 7 applications	1,500,000
From Illinois, 23 applications	2,500,000
From Iowa, 21 applications	1,300,000
From Indiana, 13 applications	1,600,000
From Kansas, 13 applications	900,000
From Kentucky, 20 applications	3,000,000
From Louisiana, 10 applications	2,500,000
From Missouri, 17 applications	1,500,000
From Mississippi, 2 applications	150,000
From Minnesota, 7 applications	500,000
From Michigan, 18 applications	1,500,000
From Montana, 2 applications	150,000
From North Carolina, 3 applications	500,000
From Nebraska, 3 applications	150,000
From Nevada, 1 application	300,000
From New Mexico, 1 application	150,000
From Ohio, 13 applications	1,200,000
From South Carolina, 2 applications	350,000
From Tennessee, 9 applications	1,000,000
From Texas, 4 applications	400,000
From Utah, 1 application	50,000

	Estimated capital.
From Virginia, 7 applications.....	\$300,000
From West Virginia, 5 applications.....	300,000
From Wyoming, 1 application ..	50,000
From Wisconsin, 19 applications.....	1,400,000

The number of these applications is two hundred and fifty, and the amount of capital required to supply them all would be \$27,000,000. Experience has shown, however, that a large number of applications are placed on file as *caveats*, to occupy the ground and to deter other parties from moving. Very many are speculative, and some, intended to be *bona fide*, fail, because, when brought to the test, the capital is wanting. Probably, if all these applications should be granted, not more than half of them would be carried through to a complete organization. The amount of capital in the Western and Southern States, not permanently invested or actively employed in business of various kinds, but immediately available for the purpose of organizing national banks, cannot be very large, and the impression that many millions of cash capital were awaiting the opportunity of investment in national banking institutions has not been fully sustained. The provision made by the late act is undoubtedly ample for the supply of those States which have less than their proportion, and would probably suffice to supply all reasonable demands even if not restricted in its distribution. The propriety of providing for the removal of such restrictions after the expiration of one year from the date of the passage of the act is respectfully suggested.

Under the provisions of sections 3, 4, and 5 of the act approved July 12, 1870, authorizing the establishment of national banks for the issue of circulating notes redeemable in specie, but one bank has yet been established, the Kidder National Gold Bank, of Boston, Massachusetts, with a capital of \$300,000. Information has been received that several other institutions of this character are in process of organization, or in contemplation, two or three of which are in California. It was not anticipated that specie-paying banks would be established to any considerable extent, at present, in those sections of the country where a paper currency, based upon the legal tender issues of the Government, already prevails; although it was, and is still, supposed that one or more gold banks might be established and successfully conducted in each of those cities on the Atlantic seaboard where a considerable foreign trade is carried on, and in which a certain amount of business is necessarily transacted upon a specie basis. If all the business of this kind that is carried on in the cities of Boston, New York, Philadelphia, and Baltimore could be concentrated in one or two banking institutions in each of those cities, its extent would undoubtedly warrant the employment of a very respectable amount for its exclusive accommodation.

Under the operation of the act of Congress approved July 14, 1870, "to require national banks going into liquidation to retire their circulating notes," twenty banks, which had been nominally in liquidation for various periods of time, have deposited in the treasury of the United States legal-tender notes for the redemption of their outstanding circulation, and taken up the bonds pledged as security therefor. The amount of such deposits since the date of my last report is \$2,401,910, and the amount of bonds, at their par value, thereby released is \$2,756,000. All banks in liquidation except those in process of consolidation with other banks have now retired their circulation.

Carefully prepared tables will be found in the appendix, as follows :

- 1st. Statement of amount and different kinds of bonds held to secure circulation.
- 2d. Banks in the hands of receivers.
- 3d. The number and amount of each denomination of bank notes issued, redeemed, and outstanding.
- 4th. The number of banks, amount of capital, bonds, and circulation in each State and Territory.
- 5th. National banks in liquidation which have deposited lawful money to redeem their circulation, and taken up their bonds.
- 6th. National banks in liquidation for the purpose of consolidating with other banks.
- 7th. List of expenditures for the fiscal year ending June 30, 1870.
- 8th. List of clerks employed.
- 9th. Reserve tables.

Since the organization of this Bureau to the 1st day of October, ultimo, circulating notes more or less worn and mutilated have been returned by the banks, to be destroyed by burning, to the amount of \$30,597,518. Of this sum, \$17,048,119, or more than one-half the total amount, were returned during the last year. The rapidity with which the national bank notes are becoming unfit for circulation, and are being returned for destruction in order that they may be replaced by new notes, is constantly increasing, requiring a constantly increasing force of clerks to attend properly and promptly to the assorting, counting, registration and final burning of the notes.

In the effort to protect the public from the impositions of counterfeiters, which is being made by the proper authorities, it would be well to throw every possible difficulty in the way of the circulation of counterfeit notes. For this purpose it is recommended that every national bank be required through its officers to stamp the word "counterfeit" upon every false, forged, or counterfeit national bank note that may be recognized as such on presentation at the counter of the bank.

When the capital of a bank becomes seriously impaired by losses or otherwise, it would be desirable for the Comptroller of the Currency to be clothed with sufficient power to require the bank to be wound up, or to have its capital made good, within a reasonable time. As the law stands, he can only prohibit the bank from declaring any dividends so long as the capital of the bank remains impaired, but the resources of a bank may be crippled and its usefulness destroyed beyond hope of repair, and yet it may continue to live a sickly existence for years. In such cases, the bank should be required to make up the losses by an assessment on its stockholders, or to go into liquidation and be closed.

The operations of the national banks throughout the country during the last year have been characterized by prudence and exemption from disaster to an unusual extent. The profits have not been so large as in former years, owing to various causes, among which may be noted the decline in the premium on gold, a reduction in the amount of transactions in government bonds and consequent falling off in commissions, and the fact that, owing to the general shrinkage in values which has taken place, the banks generally have realized their losses, and have charged off the bulk of their bad debts. The result, however, may be regarded as, upon the whole, satisfactory. Very thorough and rigid inves-

tigation has been made by skilled accountants, commissioned as examiners, into the mode of doing business, character of the management, and the value and condition of the assets of the banks during the year, and it has been ascertained that the bills and notes discounted are, to a remarkable extent, based upon *bona fide* transactions, while the accommodation loans are uniformly safe and well secured. The reserves required by law to be held, to secure the payment of circulation and deposits, are, as a rule, kept on hand, and the general average of such reserves is ordinarily considerably above the amount required.

The limitation of loans to one-tenth of the paid in capital, a most wholesome restriction, is, in a large majority of the banks, carefully observed, and the loans are almost uniformly well distributed. In very few instances are the directors allowed to monopolize to any considerable extent the facilities offered.

Complaint is made from time to time, and from various localities, that borrowers are compelled to pay more than the legal rate of interest for money, and doubtless the complaint is well founded. On this subject there is a practical suggestion or two that may be profitably considered. If the interest on the bonds deposited to secure circulation, and the use of the circulation and deposits, at the legal rate of interest, will not enable banks to pay taxes, expenses, and dividends equal to at least the current value of money where the bank is doing business, the legal rate will be transcended, or the bank will wind up. This may safely be taken for granted. An attempt to compel the institution to keep within the limits, under such adverse circumstances, will result in forcing it into liquidation. In nine cases out of ten where these complaints are made, the evil complained of is caused by the high rate of taxation imposed by State authority. Taxes enter into the cost of production, and are paid by the consumer; this is just as true of money as of any other commodity. Formerly, when the bank circulation was issued and the business of the country was transacted by institutions incorporated by State legislatures, valuable immunities in the way of exemption from taxation were granted, *in order* that the banks might be able to furnish money to borrowers at reasonable rates, and in most of the States the legal rate of interest was fixed with direct reference to the privileges granted. Capital invested in banks was practically exempted from taxation, in return for which immunity the banks were expected and required to lend money at certain specified rates of interest, while very frequently individuals were allowed by law to lend money by special contract, at much higher rates. The rates established for banks, under the conditions referred to, still continue, and are sought to be enforced, but the immunities which enabled them to observe these rates have been taken away. The privilege of issuing circulating notes is no more valuable as a franchise, under federal authority, than it always has been under State authority. The profits derived from it are commonly over-estimated. A fair estimate of the average percentage of profit on circulation will not much exceed five per cent, and this is just about the average rate of taxation paid by national banks; so that the profits derived from the business of banking depend mainly upon the amount of deposits, which after all constitute the true basis of banking. Circulation—that is, money or its representative, is the creature of the Government, and is to be relied on as a source of profit only in the rudimentary stages of banking. The history of banking in the older and wealthier countries of the world furnishes abundant evidence as to the truth of this statement.

The reports of 81 joint stock banks of Great Britain* of their operations during a part of the year 1869, illustrate the fact stated. Leaving out the Bank of England, which furnishes the great bulk of the circulation used in the United Kingdom, the banks reported employ an aggregate capital exceeding £42,000,000, and their net profits for six months of the year 1869 were somewhat in excess of £3,700,000, or at the rate of about nine per cent. per annum. Reports of 62 banks for the six months succeeding the period embraced in the foregoing statement,† show a capital of over £30,000,000, with dividends averaging five and three-quarters per cent., and net profits not divided equal to one per cent.; together, making the net profits of the 62 banks, whose reports are published, at the rate of thirteen and a half per cent. per annum.

In the United States the accumulation of cash capital is comparatively small. As in all new countries, nearly the entire capital is required for the transaction of active business and for the development of the resources of the country. The amount of deposits, therefore, or money at rest, is small in comparison with the actual material wealth of the country; but it is continually on the increase, and by its aid the national banks are enabled to bring their earnings up to an average that has hitherto proved satisfactory to their stockholders. In view of all the facts, however, it seems desirable that the old relation between the rate of interest and the rate of taxation, established and observed by nearly all the States in which banks of issue were authorized, should not be entirely ignored with regard to national banks, and inasmuch as the power of the States over the national banks, in these two important particulars, is exercised only with the consent of the General Government, it would be a wise precaution for Congress to fix such limitations as would prevent unwise, unfriendly, or otherwise damaging legislation.

Allusion has been made in former reports to the custom of paying interest on deposits by national banks. The practice existed long before any national banks had an existence, and they only continue to do what their predecessors did before them, and what bankers everywhere consider themselves compelled to do.

The use of other people's money in the shape of deposits, without interest, or at a low rate of interest, has come to be considered a cardinal necessity of modern banking. There will always be those ready to accept its custody, assume all the risks, and pay interest for its use, for a margin of profit ranging from one to three per cent. It is not always the strongest or wealthiest bank or banker who is willing to pay the highest rate for this use of other people's money. Ordinarily, judging of banks as of individuals, the one most in need of money offers the greatest inducements to depositors. In theory the custom is dangerous; in practice it is not always safe, but, nevertheless, it is so thoroughly entrenched in its position by long observance, that any sweeping enactment prohibiting the payment of interest on deposits by national banks would be evaded in some way, or the banks would lose their deposits. There are scores of banks and bankers, not subject to the control of Congress, who would rejoice over such a prohibition as over the discomfiture of an enemy; yet there is one point that should be guarded. The reserves of the whole country are held to a large extent in Boston, New York, Philadelphia, and other large cities. These

* Economist, May 21, 1870.

† Economist, Oct. 15, 1870.

reserves should be protected. They should be placed under such restrictions as would obviate all necessity for their use by the depository bank. If the institutions owning these reserves cannot afford to allow them to remain unemployed, so that they may be in reality what they are in name, relief should be afforded in some other way. It is of vital importance to the country that no portion of the percentage, which the law requires banks to hold as a reserve on circulation and deposits, should be loaned out, subject to the vicissitudes and fluctuations of men and property. There may be prosperous and easy times for years; but there may come a day when upon the ability of a single bank in New York City to pay the deposits of its country bank correspondents—their reserves—will depend the safety of the whole country. The banks of New York City have paid as interest on deposits, during the year ending with the 30th of September, the sum of \$2,546,639 10; the Boston banks, \$588,272 58; the Philadelphia banks, \$119,001 47; while the aggregate sum paid by all the banks that allow interest on deposits is \$6,486,172 66.* These large sums indicate the wide prevalence of the practice under consideration, and the difficulty that would be experienced in any attempt to effect its entire abrogation. If by any means, however, the moneys held in the large cities, constituting the reserves of the country banks, can be exempt from the operation of this custom, the main point, and the one in which, above all others, the entire public is interested, will be gained.

The further consideration of this subject is submitted to the wisdom of Congress.

The necessity for some arrangement by which the notes of national banks may be assorted and returned to the several banks of issue for redemption is becoming more and more apparent, as the difficulty of dealing with the worn and mutilated notes now in circulation is experienced. The arguments contained in former reports, in favor of a general redeeming agency in the city of New York, will not be repeated or extended on the present occasion. The conviction is expressed, however, that if the banks were authorized to establish an institution of their own for that purpose, owned, controlled, and managed in their interest, they would find it greatly to their profit to do so.

Such an institution would also serve as the custodian of the reserves kept in New York, thereby exempting them from the risks incident to funds deposited in the ordinary way and drawing interest, and would perhaps obviate the necessity of specific legislation upon the subject of the payment of interest on deposits; while the benefit to the whole country, arising from a fiscal agency so truly national in its character, regulating the currency, the exchanges, and the banking interests of the country, beyond the control of any ring or clique—because managed by all for the benefit of all—would be of the most substantial and enduring kind.

Respectfully submitted.

HILAND R. HULBURD,
Comptroller of the Currency.

Hon. GEO. S. BOUTWELL,
Secretary of the Treasury.

* 1,064 banks pay interest on deposits and have reported the amount.
540 banks pay no interest on deposits.
6 banks pay interest, but cannot report the amount.

1,610 total number in active operation when report was called for.

APPENDIX.

Statement showing the amounts and kinds of United States bonds held by the Treasurer of the United States to secure the redemption of the circulating notes of national banks on the 30th day of September, 1870.

Registered bonds, act of June 14, 1858	\$640, 000
Registered bonds, act of June 22, 1860	25, 000
Registered bonds, act of February 8, 1861	3, 612, 000
Coupon bonds, act of March 2, 1861	16, 000
Registered bonds, act of July 17, August 5, 1861	59, 929, 100
Registered bonds, act of February 25, 1862	55, 803, 150
Registered bonds, act of March 3, 1863	33, 459, 550
Registered bonds, act of March 3, 1864—5 per cent	95, 271, 550
Coupon bonds, act of March 3, 1864—5 per cent	6, 000
Registered bonds, act of June 30, 1864	33, 974, 900
Registered bonds, act of July 1, 1862, and July 2, 1864	17, 430, 000
Registered bonds, act of March 3, 1864—6 per cent	2, 738, 500
Registered bonds, act of March 3, 1865—1st series	24, 170, 200
Registered bonds, act of March 3, 1865—2d series	10, 970, 500
Registered bonds, act of March 3, 1865—3d series	4, 250, 900
Registered bonds, act of March 3, 1865—4th series	536, 500
Total	342, 833, 850

Statement showing the national banks in the hands of receivers, their capital, amount of United States bonds and lawful money deposited to secure circulation, amount of circulation delivered, the amount of circulation redeemed at the Treasury of the United States, and the amount outstanding on the first day of October, 1870.

Name and location of bank.	Capital.	U. S. bonds on deposit.	Legal tenders deposited, as realized from sale of bonds.	Circulation delivered.	Circulation redeemed.	Circulation outstanding.
Venango National Bank of Franklin, Pa.	\$300, 000	.....	\$85, 000 00	\$85, 000	\$78, 628 50	\$6, 371 50
Merchants' National Bank of Washington, D. C.	200, 000	\$50, 000	180, 000 00	180, 000	160, 319 75	19, 680 25
Tennessee National Bank of Memphis, Tenn.	100, 000	.....	90, 000 00	90, 000	80, 194 00	9, 806 00
First National Bank of Selma, Ala.	100, 000	.....	85, 000 00	85, 000	71, 302 50	13, 697 50
First National Bank of New Orleans, La.	500, 000	50, 000	155, 874 15	180, 000	156, 501 00	23, 499 00
National Unadilla Bank of Unadilla, N. Y.	120, 000	.....	100, 000 00	100, 000	88, 997 00	11, 003 00
Farmers and Citizens' National Bank of Brooklyn, N. Y.	300, 000	.....	253, 900 00	253, 900	215, 608 50	38, 291 50
Croton National Bank of the City of New York, N. Y.	200, 000	.....	180, 000 00	180, 000	156, 559 90	23, 440 10
First National Bank of Bethel, Conn.	60, 000	.....	26, 300 00	26, 300	18, 830 00	7, 470 00
First National Bank of Keokuk, Iowa.	100, 000	.....	90, 000 00	90, 000	73, 611 50	16, 388 50
National Bank of Vicksburg, Miss.	50, 000	.....	25, 500 00	25, 500	17, 204 00	8, 296 00
First National Bank of Rockford, Ill.	50, 000	37, 000	17 475 00	45, 000	21, 465 00	23, 535 00
First National Bank of Nevada, at Austin, Nev.	250, 000	155, 000	.....	131, 700	20, 657 25	111, 042 75
	2, 330, 000	292, 000	1, 372, 965 15	1, 472, 400	1, 159, 878 90	312, 521 10

Statement exhibiting the number and amount of notes issued, redeemed, and outstanding September 30, 1870.

	No. of notes.	Amount.
Ones:		
Issued	10,729,327	\$10,729,327 00
Redeemed	2,568,703	2,568,803 00
Outstanding	8,160,624	8,160,624 00
Twos:		
Issued	3,500,157	7,180,314 00
Redeemed	667,733	1,335,466 00
Outstanding	2,922,424	5,844,848 00
Fives:		
Issued	24,636,720	123,183,600 00
Redeemed	1,737,983	8,689,915 00
Outstanding	22,898,737	114,493,685 00
Tens:		
Issued	8,413,244	84,132,440 00
Redeemed	484,135	4,841,350 00
Outstanding	7,929,109	79,291,090 00
Twenties:		
Issued	2,370,056	47,401,120 00
Redeemed	129,185	2,583,700 00
Outstanding	2,240,871	44,817,420 00
Fifties:		
Issued	378,482	18,924,100 00
Redeemed	47,845	2,392,250 00
Outstanding	330,637	16,531,850 00
One hundreds:		
Issued	284,460	28,446,000 00
Redeemed	43,599	4,359,900 00
Outstanding	240,861	24,086,100 00
Five hundreds:		
Issued	13,926	\$6,963,000 00
Redeemed	3,952	1,976,000 00
Outstanding	9,974	4,987,000 00
One thousands:		
Issued	4,779	4,779,000 00
Redeemed	3,263	3,263,000 00
Outstanding	1,516	1,516,000 00
Total amount of all denominations outstanding on the 30th day of September, 1870....		299,728,617 00
Add for fragments of notes outstanding, lost, or destroyed, portions of which have been redeemed.....		1,262 20
Total		299,729,879 20

Statement showing the number of banks, amount of capital, amount of bonds deposited, and circulation, in each State and Territory, on the 1st day of October, 1870.

States and Territories.	Organized.	Closed or closing.	In operation.	Capital paid in.	Bonds on deposit.	Circulation issued.	In actual circulation.
Maine.....	62	1	61	\$9,155,000 00	\$8,406,750	\$7,901,056	\$7,505,441 00
New Hampshire.....	41		41	4,835,000 00	4,877,000	4,540,535	4,302,535 00
Vermont.....	42		42	7,460,012 50	6,732,500	6,269,900	5,916,270 00
Massachusetts.....	210	3	207	87,522,000 00	65,263,000	62,528,720	56,865,830 00
Rhode Island.....	62		62	20,364,800 00	14,198,100	13,442,430	12,469,680 00
Connecticut.....	83	2	81	25,056,820 00	19,759,100	18,849,745	17,407,181 00
New York.....	316	24	292	113,497,741 00	76,903,800	79,051,660	67,077,668 00
New Jersey.....	55	1	54	11,690,350 00	10,782,150	10,193,065	9,439,065 00
Pennsylvania.....	205	9	196	50,360,390 00	44,433,300	42,202,030	38,742,416 00
Maryland.....	32	1	31	13,240,202 50	10,015,750	9,865,050	8,904,310 00
Delaware.....	11		11	1,428,185 00	1,348,200	1,298,025	1,205,225 00
District of Columbia.....	6	3	3	1,350,000 00	1,286,000	1,379,000	1,070,639 00
Virginia.....	21	3	18	2,725,000 00	2,527,000	2,288,850	2,203,280 00
West Virginia.....	15	1	14	2,216,400 00	2,245,450	2,131,200	1,990,500 00
Ohio.....	138	8	130	23,304,700 00	20,399,200	19,851,715	18,430,164 00
Indiana.....	71	2	69	13,377,000 00	12,839,350	11,816,855	11,022,792 00
Illinois.....	87	3	84	13,095,000 00	11,610,350	10,839,080	10,079,285 00
Michigan.....	43	2	41	5,785,010 00	4,552,100	4,230,755	3,943,305 00
Wisconsin.....	39	5	34	2,720,000 00	2,740,050	2,745,050	2,510,478 00
Iowa.....	49	6	43	4,002,000 00	3,819,653	3,831,135	3,448,416 00
Minnesota.....	18	1	17	1,840,000 00	1,798,200	1,687,950	1,578,450 00
Kansas.....	5		5	410,000 00	412,090	428,800	371,900 00
Missouri.....	23	3	20	7,860,300 00	5,033,250	4,765,470	4,398,811 00
Kentucky.....	18		18	3,160,000 00	3,042,200	2,573,560	2,429,440 00
Tennessee.....	17	1	16	2,081,300 00	1,835,300	1,589,270	1,449,976 00
Louisiana.....	3	1	2	1,300,000 00	1,258,000	1,272,020	1,071,649 00
Mississippi.....	2		2			66,000	46,804 00
Nebraska.....	4	2	2	500,000 00	225,000	177,100	170,000 00
Colorado.....	3		3	350,000 00	297,000	264,300	254,000 00
Georgia.....	10	2	8	1,815,000 00	1,546,000	1,249,600	1,230,205 00
North Carolina.....	6		6	840,000 00	638,600	539,900	530,900 00
South Carolina.....	3		3	1,081,100 00	374,000	333,000	333,000 00
Alabama.....	3	1	2	400,000 00	310,500	369,200	281,697 00
Nevada.....	1		1	250,000 00	155,000	131,700	111,042 00
Oregon.....	1		1	200,000 00	200,000	88,500	88,500 00
Texas.....	4		4	525,000 00	505,000	492,245	435,445 00
Arkansas.....	2		2	200,000 00	200,000	183,500	179,500 00
Utah.....	2	1	1	250,000 00	150,000	171,500	135,000 00
Montana.....	1		1	100,000 00	40,000	36,000	36,000 00
Idaho.....	1		1	100,000 00	75,000	65,200	63,000 00
Fractional redemptions reported by the Treasurer of the United States.....							5 20
Total.....	1,715	88	1,627	436,478,311 00	342,833,850	331,738,901	299,729,879 20

Statement showing the national banks in voluntary liquidation, that have deposited lawful money with the Treasurer of the United States to redeem their circulation, withdrawn their bonds, and been closed under the provisions of section 42 of the act; their capital, circulation issued, circulation surrendered, circulation redeemed by the Treasurer of the United States, and circulation outstanding on the 1st day of October, 1870.

Name and location of bank.	Capital.	Circulation delivered.	Circulation surrendered.	Circulation redeemed by U. S. Treasurer.	Outstanding circulation.
First National Bank, Columbia, Mo.....	\$100,000	\$90,000	\$78,010	\$9,425 00	\$2,565 00
First National Bank, Carondelet, Mo.....	30,000	25,500		22,339 50	3,160 50
National Union Bank, Rochester, N. Y.....	400,000	192,500	2,550		139,950 00
Farmers' National Bank, Waukesha, Wis.....	100,000	90,000		55,306 25	34,693 75
First National Bank, Bluffton, Ind.....	50,000	45,000	3,770	900 00	40,330 00
First National Bank, Jackson, Miss.....	100,000	40,500		1,991 75	38,508 25
First National Bank, Skaneateles, N. Y.....	150,000	135,000	6,585		128,415 00
Appleton National Bank, Appleton, Wis.....	50,000	45,000		2,333 00	42,667 00
National Bank of Whitestown, N. Y.....	120,000	44,500			44,500 00
First National Bank, Codarburg, Wis.....	100,000	90,000	18,000	5,409 00	66,591 00
Commercial National Bank, Cincinnati, Ohio.....	500,000	345,950		30,876 00	315,074 00
First National Bank, South Worcester, N. Y.....	175,000	157,400	4,500	12,053 00	140,847 00

Statement showing the national banks in voluntary liquidation, &c.—Continued.

Name and location of bank.	Capital.	Circulation delivered.	Circulation surrendered.	Circulation re-deemed by U. S. Treasurer.	Outstanding circulation.
Nat'l Mechanics and Farmers' Bank, Albany, N. Y.	\$350,000	\$314,950	\$46,090		\$268,860 00
Second National Bank, Des Moines, Iowa	50,000	42,500	2,200	\$600 00	39,700 00
First National Bank, Oskaloosa, Iowa	75,000	67,500	3,755	3,751 95	59,993 05
Merchants and Mechanics' Nat'l Bank, Troy, N. Y.	300,000	184,750	13,900	3,923 00	166,927 00
First National Bank, Marion, Ohio	125,000	109,850	4,017	5,127 40	100,705 60
National Bank of Lansingburg, N. Y.	150,000	135,000	11,000	3,140 80	120,859 20
National Bank of North America, New York, N. Y.	1,000,000	333,000	65,800	7,179 00	260,021 00
First National Bank, Hallowell, Maine	60,000	53,350	2,500	955 00	49,895 00
Pacific National Bank, New York, N. Y.	422,700	134,990	4,715		130,275 00
Grocers' National Bank, New York, N. Y.	300,000	85,250	45,810	1,690 00	37,750 00
Savannah National Bank, Savannah, Ga	100,000	85,000		1,695 00	83,305 00
First National Bank, Frostburg, Md.	50,000	45,000	4,250	1,790 00	38,960 00
First National Bank, Vinton, Iowa	50,000	42,500	885		41,615 00
First National Bank, Decatur, Ill.	100,000	85,250			85,250 00
First National Bank, Berlin, Wis.	50,000	44,000	3,923		40,077 00
First National Bank, Dayton, Ohio	150,000	135,000	2,900		132,100 00
National Bank of Chemung, Elmira, N. Y.	100,000	90,000			90,000 00
First National Bank, St. Louis, Mo	200,000	179,990		7,454 00	172,536 00
	3,507,700	3,469,230	325,160	177,939 65	2,966,130 35

Statement showing the national banks in liquidation, for the purpose of consolidating with other banks, their capital, bonds deposited to secure circulation, circulation delivered, circulation surrendered and destroyed, and circulation outstanding, October 1, 1870.

Name and location of bank.	Capital.	U. S. bonds on deposit.	Circulation delivered.	Circulation surrendered.	Circulation outstanding.
Pittston National Bank, Pittston, Pa	\$200,000		*		
Fourth National Bank, Indianapolis, Ind	100,000	\$91,500	\$85,700	\$4,200	\$81,500
Berkshire National Bank, Adams, Mass	100,000		*		
First National Bank, Leonardsville, N. Y.	50,000	50,500	45,000		45,000
Farmers' National Bank, Richmond, Va	100,000	87,000	85,000	7,000	78,000
National Bank of the Metropolis, Washington, D. C.	200,000	180,000	180,000	19,941	160,059
First National Bank, Providence, Pa	100,000	96,350	90,000	3,756	86,250
National State Bank, Dubuque, Iowa	150,000	140,000	127,500	9,900	117,600
National Bank of Crawford County, Meadville, Pa.	300,000		*		
Kittanning National Bank, Kittanning, Pa	200,000		*		
City National Bank, Savannah, Ga	100,000				
Ohio National Bank, Cincinnati, Ohio	500,000	511,000	450,000	16,600	433,400
First National Bank, New Ulm, Minn.	60,000	56,700	54,000	3,000	51,000
First National Bank, Kingston, N. Y.	200,000	187,000	180,000	13,600	166,400
National Exchange Bank, Richmond, Va	200,000	197,300	180,000	2,500	177,500
First National Bank, Downingtown, Pa.	100,000	96,000	89,500	7,600	81,900
First National Bank, Titusville, Pa.	100,000	93,100	86,750	6,900	79,850
First National Bank, New Brunswick, N. J.	100,000	96,700	90,000	4,100	85,900
First National Bank, Cuyahoga Falls, Ohio	50,000	43,000	45,000	6,300	38,700
Second National Bank, Watertown, N. Y.	100,000	98,000	90,000	1,800	88,200
First National Bank, Steubenville, Ohio	150,000	150,000	135,000		135,000
First National Bank, Plumer, Pa.	100,000	100,000	87,500	3,400	84,100
First National Bank, Danville, Va.	50,000	44,000	45,000	5,800	39,200
First National Bank, Dorchester, Mass.	150,000	140,000	132,500	10,000	122,500
National Savings Bank, Wheeling, W. Va.	100,000	100,000	90,000		90,000
National Insurance Bank, Detroit, Mich.	200,010	92,000	85,000	7,500	77,500
First National Bank, Clyde, N. Y.	50,000	49,500	44,000	1,000	43,000
First National Bank, La Salle, Ill.	50,000	50,000	45,000		45,000
National Bank of Commerce, Georgetown, D. C.	100,000	86,000	90,000	12,700	77,300
Miners' National Bank, Salt Lake, Utah	150,000	110,000	135,000	36,000	99,000
National Exchange Bank, Philadelphia, Pa.	300,000	200,000	175,750	8,400	167,350
National Union Bank, Owego, N. Y.	100,000	100,000	88,250		88,250
Central National Bank, Cincinnati, Ohio	500,000	461,000	425,000	31,900	393,100
Merchants' National Bank, Milwaukee, Wis.	100,000	101,500	90,000		90,000
Chemung Canal National Bank, Elmira, N. Y.	100,000	100,000	90,000	1,500	88,500
Central National Bank, Omaha, Neb.	100,000	35,000	*		
	5,210,010	3,943,150	3,636,450	225,391	3,411,059

No circulation.

Table of the state of the lawful money reserve of the National Banking Associations of the United States, as shown by the reports of their condition at the close of business on the 22d of January, 1870.

States and Territories.	Number of banks.	Liabilities to be protected by reserve.	Reserve required: 15 per cent. of liabilities.	Reserve held.	Per cent. of reserve to liabilities.	Funds available for reserve.				
						Specie.	Legal tenders.	Clearing-house certificates.	Three per cent. certificates.	Due from redeeming agents.
Maine.....	61	\$12,572,139	\$1,885,821	\$2,856,534	22.7	\$90,376	\$1,062,525	.....	\$10,000	\$1,693,633
New Hampshire.....	41	6,397,874	959,681	1,508,804	23.6	38,575	436,020	.....	20,000	1,014,209
Vermont.....	40	8,171,212	1,225,682	1,774,564	21.7	72,848	585,071	.....	100,000	1,016,645
Massachusetts.....	160	52,737,425	7,910,614	13,131,499	24.9	475,466	4,096,837	.....	225,000	8,334,196
Rhode Island.....	62	18,962,800	2,844,420	3,966,287	20.9	58,662	1,420,277	.....	85,000	2,402,348
Connecticut.....	81	30,425,677	4,563,852	7,955,913	26.1	213,185	2,210,810	.....	175,000	5,356,918
New York.....	232	76,711,223	11,506,683	18,166,719	23.7	443,773	5,579,259	.....	935,000	11,208,687
New Jersey.....	54	23,938,485	3,590,773	6,027,914	25.2	156,419	1,913,096	.....	250,000	3,708,399
Pennsylvania.....	151	44,171,310	6,625,697	9,876,621	22.4	122,747	4,453,542	.....	705,000	4,595,332
Delaware.....	11	2,571,620	385,743	646,620	25.1	5,722	231,402	.....	100,000	309,496
Maryland.....	18	4,075,773	611,366	1,121,460	27.5	51,797	504,453	.....	30,000	535,210
Virginia.....	16	5,494,449	824,167	892,430	16.2	93,015	529,242	.....	5,000	265,173
West Virginia.....	14	4,085,722	612,858	831,591	20.4	18,243	447,476	.....	25,000	340,872
North Carolina.....	6	1,875,609	281,341	473,990	25.3	65,336	226,957	.....	.....	181,697
South Carolina.....	3	1,556,667	233,500	414,655	26.6	39,799	258,295	.....	.....	116,561
Georgia.....	7	3,719,648	557,947	1,118,027	30.1	42,387	818,486	.....	75,000	182,154
Alabama.....	2	952,595	142,889	294,342	30.9	37,186	153,122	.....	.....	104,034
Texas.....	4	1,415,224	212,284	653,955	46.2	310,721	218,385	.....	.....	124,849
Arkansas.....	2	345,777	51,866	29,604	8.6	529	11,417	.....	.....	17,658
Kentucky.....	12	3,384,187	507,628	919,809	27.2	13,425	460,048	.....	.....	446,336
Tennessee.....	13	4,751,533	712,730	1,285,019	27.0	39,433	741,093	.....	.....	504,493
Ohio.....	120	28,059,388	4,208,908	5,952,071	21.2	125,036	2,991,052	.....	330,000	2,506,883
Indiana.....	69	19,146,931	2,872,040	3,530,196	18.4	207,883	2,223,114	.....	55,000	1,044,199
Illinois.....	67	13,981,570	2,087,236	3,119,426	22.3	152,233	1,592,710	.....	100,000	1,274,483
Michigan.....	38	6,785,933	1,017,890	1,592,011	23.5	22,242	848,261	.....	45,000	676,508
Wisconsin.....	29	4,061,349	609,202	958,981	24.4	39,706	439,540	.....	45,000	464,735
Iowa.....	43	7,947,513	1,192,127	1,819,869	22.9	99,006	1,072,274	.....	25,000	623,589
Minnesota.....	17	3,727,056	559,058	625,958	16.8	17,406	338,253	.....	20,000	250,299
Missouri.....	10	2,453,106	367,966	593,356	24.3	18,755	351,850	.....	10,000	214,751
Kansas.....	3	669,966	100,495	146,842	21.9	1,223	112,511	.....	.....	33,108
Nebraska.....	4	2,006,403	300,960	610,502	30.4	11,228	224,654	.....	.....	374,620
Oregon.....	1	569,884	85,483	166,562	29.2	35,218	124,153	.....	.....	7,191
Colorado.....	3	1,052,309	157,846	293,439	27.9	9,078	160,621	.....	.....	123,740
Montana.....	1	150,344	22,552	22,632	15.1	8,879	12,300	.....	.....	1,453
Idaho.....	1	112,647	16,897	15,366	13.6	8,604	6,762	.....	.....	.....
Total.....	1,396	399,041,348	59,856,202	93,426,468	23.4	3,146,141	36,855,868	.....	3,370,000	50,054,459

Table of the state of the lawful money reserve—Continued. CITIES, as shown by reports of the 22d of January, 1870.

Cities of redemption.	Number of banks.	Liabilities to be protected by reserve.	Reserve required: 25 per cent. of liabilities.	Reserve held.	Per cent. of reserve to liabilities.	Funds available for reserve.				
						Specie.	Legal tenders.	Clearing-house certificates.	Three per cent. certificates.	Due from redeeming agents.
Boston.....	46	\$77,274,734	\$19,318,683	\$24,547,172	31.8	\$5,680,680	\$6,675,768	.....	\$4,290,000	\$7,900,724
Albany.....	7	10,997,208	2,749,302	4,574,126	41.6	27,823	1,171,950	.....	355,000	3,019,353
Philadelphia.....	29	48,303,991	12,075,998	15,616,302	32.3	1,308,437	5,884,162	\$1,415,000	5,460,000	1,548,703
Pittsburg.....	16	14,926,823	3,731,766	4,138,944	27.7	125,542	2,040,770	.....	425,000	1,547,632
Baltimore.....	13	17,947,244	4,486,811	5,615,701	31.3	280,674	2,624,932	154,000	900,000	1,656,095
Washington.....	3	2,500,486	625,122	666,022	26.6	65,891	275,593	.....	215,000	109,538
New Orleans.....	2	2,974,955	743,739	1,285,057	43.2	371,953	727,613	.....	.....	185,491
Louisville.....	4	1,428,044	357,011	405,250	28.4	23,853	270,778	.....	5,000	105,619
Cincinnati.....	6	7,319,592	1,829,898	2,078,487	28.4	123,221	1,159,450	.....	70,000	725,816
Cleveland.....	6	5,251,524	1,312,881	1,561,374	29.7	46,405	612,250	27,000	190,000	685,719
Chicago.....	14	17,594,394	4,398,598	5,340,417	30.4	96,522	2,762,835	.....	390,000	2,085,060
Detroit.....	3	3,464,399	866,100	1,035,059	29.9	2,622	464,261	.....	150,000	418,176
Milwaukee.....	5	2,479,297	619,824	796,004	32.1	25,479	353,623	.....	15,000	401,902
St. Louis.....	8	9,266,012	2,316,503	2,917,596	31.5	127,016	1,240,944	.....	500,000	1,049,636
Leavenworth.....	2	908,684	227,171	314,965	34.7	1,715	141,300	.....	10,000	161,950
Total.....	164	222,637,387	55,659,347	70,892,476	31.8	8,307,833	26,412,229	1,596,000	12,975,000	21,601,414
New York.....	54	225,194,449	56,298,612	84,866,901	37.7	34,697,496	22,844,405	16,210,000	11,115,000	.....

COMPTROLLER OF THE CURRENCY.

Table of the state of the lawful money reserve—Continued. STATES, as shown by reports of the 24th of March, 1870

States and Territories.	Number of banks.	Liabilities to be protected by reserve.	Reserve required: 15 per cent. of liabilities.	Reserve held.	Per cent. of reserve to liabilities.	Funds available for reserve.				
						Specie.	Legal tenders.	Clearing-house certificates.	Three per cent. certificates.	Due from redeeming agents.
Maine	61	\$12,674,127	\$1,901,119	\$2,871,838	22.7	\$82,981	\$924,625		\$10,000	\$1,854,232
New Hampshire	41	6,290,354	943,353	1,350,479	21.5	68,240	415,106		20,000	847,133
Vermont	40	8,205,124	1,230,769	1,602,768	19.5	68,844	564,014		95,000	874,910
Massachusetts	160	51,796,042	7,769,406	11,655,662	22.5	583,684	3,856,135		220,000	6,995,843
Rhode Island	62	18,612,677	2,791,901	3,470,269	18.6	68,270	1,343,799		85,000	1,973,200
Connecticut	81	31,276,153	4,691,423	7,586,878	24.3	212,462	2,197,306		175,000	5,002,110
New York	232	75,385,802	11,307,870	17,403,633	23.1	407,894	5,333,094		895,000	10,767,695
New Jersey	54	24,659,439	3,698,915	5,841,211	23.7	208,864	1,863,942		245,000	3,523,405
Pennsylvania	151	46,534,759	6,980,213	11,183,492	24.0	152,880	4,564,897		705,000	5,760,715
Delaware	11	2,599,388	389,908	638,563	24.6	4,745	195,306		90,000	348,512
Maryland	18	4,137,270	620,590	1,167,738	28.2	28,579	438,888		30,000	670,271
Virginia	16	5,950,452	892,568	1,010,497	16.9	92,229	557,724		5,000	355,544
West Virginia	14	4,210,323	631,623	842,773	20.0	20,955	340,626		25,000	456,192
North Carolina	6	1,937,032	290,555	479,840	24.8	34,317	261,618			183,905
South Carolina	3	1,729,364	259,405	372,327	21.5	29,377	246,180			96,770
Georgia	7	3,706,441	555,966	1,141,273	30.8	42,126	828,907		75,000	195,240
Alabama	2	608,874	91,331	106,824	17.5	26,796	68,564			11,464
Texas	4	1,419,493	212,924	704,443	49.6	290,553	277,726			136,104
Arkansas	2	366,903	55,035	84,182	22.9	326	36,878			46,978
Kentucky	12	3,311,275	496,691	909,840	27.5	19,498	471,820			418,522
Tennessee	13	5,211,889	781,783	1,286,969	24.7	50,647	760,455			475,867
Ohio	120	27,931,571	4,189,736	5,940,791	21.3	113,107	2,979,157		330,000	2,518,527
Indiana	69	19,281,700	2,892,255	3,717,947	19.3	236,379	2,082,331		55,000	1,344,237
Illinois	67	15,424,781	2,313,717	3,813,655	24.7	134,297	1,638,324		90,000	1,950,974
Michigan	38	6,603,141	990,471	1,385,382	21.0	33,617	688,880		40,000	622,885
Wisconsin	29	4,024,240	603,636	931,910	23.2	45,804	391,626		40,000	454,480
Iowa	43	8,739,193	1,310,879	2,153,818	24.6	100,025	1,132,961		25,000	895,832
Minnesota	17	3,762,654	564,397	755,934	20.1	21,627	351,937			382,370
Missouri	10	2,554,682	383,202	686,012	26.9	58,300	301,093		10,000	316,619
Kansas	3	683,217	102,482	129,340	15.9	1,961	71,092			56,287
Nebraska	4	2,058,040	308,706	618,058	30.0	9,788	201,976			406,294
Oregon	1	571,601	85,740	125,922	22.0	52,405	70,955			2,562
Colorado	3	1,089,814	163,472	352,212	32.3	7,054	174,237			170,921
Montana	1	150,464	22,570	27,116	18.0	9,638	4,174			13,304
Utah	1	260,336	39,050	16,631	6.4	1,581	15,050			
Idaho	1	114,107	17,116	17,478	15.3	9,205	7,839			434
Total	1,397	403,873,222	60,580,977	92,383,755	22.9	3,329,055	35,659,362		3,265,000	50,130,338

Table of the state of the lawful money reserve—Continued. CITIES, as shown by reports of the 24th of March, 1870.

Cities of redemption.	Number of banks.	Liabilities to be protected by reserve.	Reserve required: 25 per cent. of liabilities.	Reserve held.	Per cent. of reserve to liabilities.	Funds available for reserve.				
						Specie.	Legal tenders.	Clearing-house certificates.	Three per cent. certificates.	Due from redeeming agents.
Boston.....	46	\$72,379,904	\$18,094,976	\$21,740,429	30.0	\$5,218,502	\$4,362,591	\$90,000	\$4,200,000	\$7,869,336
Albany.....	7	11,124,210	2,781,052	4,850,165	43.6	28,591	1,295,793	.....	345,000	3,180,781
Philadelphia.....	29	48,513,293	12,128,323	16,274,431	33.5	1,579,156	5,733,126	1,665,000	5,505,000	1,792,149
Pittsburg.....	16	15,507,340	3,876,835	4,243,155	27.4	195,994	1,828,801	.....	425,000	1,793,360
Baltimore.....	13	19,181,571	4,795,393	5,957,177	31.1	231,411	2,575,228	351,000	900,000	1,899,538
Washington.....	3	2,600,002	650,000	714,931	27.5	60,453	219,939	.....	220,000	214,539
New Orleans.....	2	3,457,962	864,490	1,028,991	28.8	295,875	571,987	.....	.....	161,129
Louisville.....	4	1,580,872	395,218	496,799	31.4	7,931	333,495	.....	5,000	150,373
Cincinnati.....	6	7,759,470	1,939,867	2,256,512	29.1	199,218	1,112,078	.....	70,000	875,216
Cleveland.....	6	5,082,545	1,270,636	1,471,958	28.9	45,670	710,517	.....	190,000	525,771
Chicago.....	14	21,583,464	5,395,866	6,612,402	30.6	163,020	3,698,076	.....	390,000	2,361,306
Detroit.....	3	3,710,521	927,630	1,050,099	28.3	7,936	406,528	.....	150,000	485,635
Milwaukee.....	5	2,480,314	620,078	781,122	31.5	21,430	347,343	.....	15,000	397,349
St. Louis.....	8	9,812,660	2,453,165	3,101,658	31.6	127,032	1,062,049	.....	500,000	1,412,577
Leavenworth.....	2	846,280	211,570	301,894	35.7	791	105,379	.....	10,000	185,724
Total.....	164	225,620,408	56,405,099	70,881,723	31.4	8,183,010	24,362,930	2,106,000	12,925,000	23,304,783
New York.....	54	220,138,857	55,034,714	72,258,075	32.8	24,520,389	20,357,686	17,775,000	9,605,000	.....

COMPTROLLER OF THE CURRENCY.

Table of the state of the lawful money reserve—Continued. STATES, as shown by reports of the 9th of June, 1870.

States and Territories.	Number of banks.	Liabilities to be protected by reserve.	Reserve required: 15 per cent. of liabilities.	Reserve held.	Per cent. of reserve to liabilities.	Funds available for reserve.				
						Specie.	Legal tenders.	Clearing-house certificates.	Three per cent. certificates.	Due from redeeming agents.
Maine.....	61	\$12,937,374	\$1,940,606	\$2,850,510	22.0	\$51,497	\$1,021,733		\$5,000	\$1,772,280
New Hampshire.....	41	6,502,576	975,386	1,450,507	22.3	63,203	452,111		20,000	915,193
Vermont.....	40	8,219,829	1,232,974	1,704,260	20.7	40,918	769,948		95,000	798,394
Massachusetts.....	160	52,915,854	7,937,378	11,527,607	21.8	352,771	4,032,415		215,000	6,027,421
Rhode Island.....	62	19,288,945	2,893,342	3,591,697	18.6	62,143	1,391,084		80,000	2,058,470
Connecticut.....	81	30,833,105	4,624,966	7,660,667	24.8	128,745	2,584,621		175,000	4,772,301
New York.....	233	74,799,457	11,219,918	16,412,776	21.9	436,074	5,911,915		790,000	9,274,787
New Jersey.....	54	24,457,971	3,668,696	5,978,910	24.4	200,212	1,956,838		240,000	3,581,860
Pennsylvania.....	151	45,675,210	6,851,282	10,265,739	22.5	125,722	4,545,129		725,000	4,669,888
Delaware.....	11	2,539,696	380,954	494,982	19.5	10,378	191,252		70,000	223,352
Maryland.....	18	4,304,304	645,646	1,317,148	30.6	27,820	440,002		30,000	819,326
Virginia.....	16	5,942,548	891,382	1,075,995	18.1	102,835	565,169		5,000	402,991
West Virginia.....	14	4,069,044	610,357	770,451	18.9	23,682	438,633		25,000	283,136
North Carolina.....	6	1,964,771	294,716	422,044	21.5	22,240	237,130			184,291
South Carolina.....	3	1,596,900	239,535	380,926	23.9	26,888	169,747			115,203
Georgia.....	7	2,894,962	434,244	813,379	28.1	54,875	568,301		75,000	25,603
Alabama.....	2	806,529	120,979	86,261	10.7	6,881	53,777			198,545
Texas.....	4	1,493,898	224,085	682,469	45.7	311,723	172,201			28,346
Arkansas.....	2	426,373	63,956	83,750	19.6	1,256	54,148			396,218
Kentucky.....	12	3,089,993	463,499	746,275	24.2	10,246	339,811			468,916
Tennessee.....	13	5,045,153	756,773	1,215,182	24.1	68,723	677,543			2,450,691
Ohio.....	119	27,532,999	4,129,950	5,713,313	20.9	75,590	2,862,032		325,000	1,940,261
Indiana.....	69	20,181,976	3,027,296	4,213,185	20.9	259,313	1,978,611		35,000	2,146,731
Illinois.....	67	15,370,070	2,305,510	4,029,700	26.2	141,019	1,651,950		90,000	679,579
Michigan.....	38	7,077,708	1,061,656	1,591,609	22.5	22,325	849,705		40,000	474,573
Wisconsin.....	28	3,914,851	587,228	947,907	24.2	45,544	387,790		40,000	989,114
Iowa.....	43	9,104,825	1,365,724	2,219,081	24.4	76,887	1,128,080		25,000	593,513
Minnesota.....	17	4,340,707	651,106	1,080,212	24.9	18,606	468,093			471,392
Missouri.....	10	3,073,459	461,019	868,710	28.3	42,969	344,349		10,000	76,150
Kansas.....	3	859,038	128,856	204,147	23.8	3,947	124,050			519,786
Nebraska.....	4	2,273,689	341,053	756,347	33.3	16,458	220,103			100,769
Oregon.....	1	695,487	104,323	223,481	32.1	32,368	90,344			294,354
Colorado.....	3	1,343,883	201,582	547,489	40.7	19,607	233,528			
Montana.....	1	192,304	28,846	81,089	42.2	17,239	63,850			
Utah.....	1	260,506	39,076	9,106	3.5	281	8,825			
Idaho.....	1	114,879	17,232	20,421	17.8	11,290	7,922			1,209
Total.....	1,396	406,140,873	60,921,131	92,037,332	22.7	2,912,275	36,992,740		3,115,000	49,017,317

Table of the state of the lawful money reserve—Continued. CITIES, as shown by reports of the 9th of June, 1870.

Cities of redemption.	Number of banks.	Liabilities to be protected by reserve.	Reserve required: 25 per cent. of liabilities.	Reserve held.	Per cent. of reserve to liabilities.	Funds available for reserve.				
						Specie.	Legal tenders.	Clearing house certificates.	Three per cent. certificates.	Due from redeeming agents.
Boston.....	46	\$74,126,029	\$18,531,507	\$21,900,054	29.5	\$3,617,912	\$5,350,272	\$90,000	\$4,200,000	\$8,641,870
Albany.....	7	11,110,200	2,777,550	4,992,221	44.9	10,547	1,470,425	.....	345,000	3,166,249
Philadelphia.....	29	53,888,035	13,472,009	18,860,319	35.0	789,143	7,617,566	3,380,000	5,590,000	1,483,610
Pittsburg.....	16	16,055,470	4,013,867	4,598,056	28.6	127,177	2,044,740	.....	425,000	2,001,139
Baltimore.....	13	20,649,591	5,162,398	6,508,757	31.5	117,815	2,706,092	393,000	900,000	2,391,850
Washington.....	3	2,876,603	719,151	787,622	27.4	70,099	282,097	.....	225,000	210,426
New Orleans.....	2	2,769,893	692,473	798,893	28.8	222,498	380,161	.....	.....	196,234
Louisville.....	4	1,462,881	365,720	404,121	27.6	8,701	219,602	.....	5,000	170,818
Cincinnati.....	5	7,997,829	1,999,457	2,308,243	28.9	217,648	707,477	.....	70,000	1,313,718
Cleveland.....	6	5,277,753	1,319,438	1,450,583	27.5	1,851	634,000	.....	190,000	624,732
Chicago.....	14	23,548,604	5,887,151	6,931,956	29.4	128,068	3,927,506	.....	420,000	2,456,382
Detroit.....	3	3,713,059	928,264	1,235,377	33.3	2,491	538,484	.....	150,000	544,402
Milwaukee.....	4	2,313,453	578,363	865,143	37.4	5,801	299,723	.....	15,000	544,619
St. Louis.....	8	10,298,946	2,574,736	3,344,890	32.5	99,605	1,071,686	.....	500,000	1,673,599
Leavenworth.....	2	944,741	236,185	363,004	38.4	578	153,989	.....	10,000	198,437
Total.....	162	237,033,087	59,258,269	75,349,839	31.8	5,419,934	27,403,820	3,863,000	13,045,000	25,618,085
New York.....	54	223,133,254	55,783,313	72,404,492	32.4	18,785,301	26,314,191	17,540,000	9,765,000	.....

Table of the state of the lawful money reserve—Continued. STATES, as shown by reports of the 8th of October, 1870.

States and Territories.	Number of banks.	Liabilities to be protected by reserve.	Reserve required: 15 per cent. of liabilities.	Reserve held.	Per cent. of reserve to liabilities.	Funds available for reserve.				
						Specie.	Legal tenders.	Clearing-house certificates.	Three per cent. certificates.	Due from redeeming agents.
Maine.....	61	\$12,781,420	\$1,917,213	\$2,642,286	20.7	\$32,334	\$1,077,246	.....	\$5,000	\$1,527,706
New Hampshire.....	41	6,812,877	1,021,932	1,508,666	22.1	26,872	471,408	.....	20,000	990,406
Vermont.....	42	8,233,576	1,325,036	1,743,839	19.7	39,793	712,468	.....	85,000	906,578
Massachusetts.....	160	54,740,385	8,211,058	11,398,751	20.8	207,167	4,263,150	.....	195,000	6,733,434
Rhode Island.....	62	19,063,019	2,859,453	3,789,960	19.9	37,807	1,348,229	.....	75,000	2,328,924
Connecticut.....	81	30,157,802	4,523,670	6,670,875	22.1	116,045	2,383,721	.....	170,000	4,001,109
New York.....	231	73,409,745	11,011,462	14,934,682	20.3	449,742	5,430,709	.....	750,000	8,304,231
New Jersey.....	54	24,792,243	3,718,836	5,550,116	22.4	138,939	1,862,041	.....	225,000	3,324,136
Pennsylvania.....	151	44,689,173	6,703,376	8,970,234	20.1	98,320	4,057,627	.....	695,000	4,119,287
Delaware.....	11	2,688,195	403,229	619,625	23.0	5,422	204,935	.....	80,000	329,268
Maryland.....	18	4,412,927	661,939	1,206,146	27.3	32,649	518,593	.....	30,000	624,904
Virginia.....	17	6,028,932	904,340	932,311	15.5	87,927	495,160	.....	.....	349,224
West Virginia.....	14	4,119,081	617,862	718,074	17.4	20,155	409,564	.....	25,000	263,355
North Carolina.....	6	2,255,661	338,349	514,643	22.8	22,753	242,084	.....	.....	249,806
South Carolina.....	3	1,413,576	212,036	298,575	21.1	17,107	234,500	.....	.....	46,968
Georgia.....	8	3,243,717	487,307	963,084	29.6	86,996	542,218	.....	75,000	258,870
Alabama.....	2	576,812	86,522	103,135	17.9	12,728	39,849	.....	.....	50,558
Texas.....	4	1,181,078	177,162	470,846	39.9	277,384	159,351	.....	.....	34,111
Arkansas.....	2	376,129	56,419	39,632	10.5	1,670	26,523	.....	.....	11,439
Kentucky.....	13	2,955,703	443,355	618,491	20.9	10,126	347,447	.....	.....	260,918
Tennessee.....	13	4,944,497	741,675	1,105,067	22.3	35,025	568,597	.....	.....	501,445
Ohio.....	119	27,674,292	4,151,144	5,496,574	19.9	51,705	2,993,940	.....	250,000	2,200,929
Indiana.....	69	19,494,076	2,924,111	3,834,062	19.7	131,806	2,106,190	.....	35,000	1,561,066
Illinois.....	67	13,954,746	2,093,212	2,832,495	20.3	110,405	1,347,912	.....	65,000	1,309,178
Michigan.....	38	6,673,875	1,001,081	1,307,685	19.6	21,787	753,901	.....	40,000	491,997
Wisconsin.....	28	4,157,572	623,636	908,104	21.8	23,787	422,364	.....	35,000	426,953
Iowa.....	43	8,770,217	1,315,532	1,887,940	21.5	62,810	1,020,681	.....	25,000	779,438
Minnesota.....	17	4,760,039	714,006	1,112,360	23.4	46,644	483,113	.....	.....	582,603
Missouri.....	11	3,175,535	476,330	695,331	21.9	15,614	382,440	.....	10,000	257,277
Kansas.....	4	713,090	106,814	147,025	20.6	1,393	69,722	.....	.....	53,975
Nebraska.....	3	2,189,494	328,424	613,708	28.0	9,845	140,594	.....	.....	463,260
Oregon.....	1	750,319	112,548	181,415	24.1	13,309	120,201	.....	.....	47,905
Colorado.....	3	1,921,151	288,173	847,815	44.1	84,848	162,401	.....	.....	600,566
Montana.....	1	218,921	32,838	40,807	18.6	7,450	29,300	.....	.....	4,057
Utah.....	1	271,972	40,796	36,797	13.5	841	5,456	.....	.....	30,500
Idaho.....	1	131,665	19,750	36,771	27.9	18,716	12,280	.....	.....	5,775
Total.....	1,400	404,337,512	60,650,626	84,777,956	20.9	2,357,856	35,465,915	.....	2,890,000	44,064,185

Table of the state of the lawful money reserve—Continued. CITIES, as shown by reports of the 8th of October, 1870.

Cities of redemption.	Number of banks.	Liabilities to be protected by reserve.	Reserve required: 25 per cent. of liabilities.	Reserve held.	Per cent. of reserve to liabilities.	Funds available for reserve.				
						Specie.	Legal tenders.	Clearing-house certificates.	Three per cent. certificates.	Due from redeeming agents.
Boston.....	46	\$72,900,450	\$18,225,113	\$21,620,274	29.6	\$1,872,792	\$6,151,340	.....	\$4,035,000	\$9,561,139
Albany.....	7	9,481,877	2,370,469	3,700,468	39.0	10,358	1,155,014	.....	345,000	2,190,096
Philadelphia.....	29	44,744,979	11,186,245	12,963,920	28.9	296,960	4,247,231	\$1,620,000	5,520,000	1,285,679
Pittsburg.....	16	15,346,989	3,836,747	4,487,721	29.2	162,506	2,242,300	.....	375,000	1,707,915
Baltimore.....	13	18,278,456	4,569,614	4,774,702	26.1	108,875	1,945,341	501,000	600,000	1,619,486
Washington.....	3	2,403,367	600,842	656,769	27.3	43,509	232,481	.....	225,000	155,779
New Orleans.....	2	2,597,649	649,412	594,097	22.9	132,811	200,506	.....	.....	260,780
Louisville.....	4	1,384,383	346,096	443,048	32.0	3,128	236,298	.....	5,000	198,622
Cincinnati.....	5	7,953,177	1,988,294	2,225,497	27.9	95,747	1,221,710	.....	70,000	838,040
Cleveland.....	6	5,441,613	1,360,403	1,433,227	26.3	1,795	709,500	.....	190,000	531,932
Chicago.....	14	21,074,656	5,268,664	6,469,387	30.7	117,856	3,722,256	.....	395,000	2,234,275
Detroit.....	3	3,963,333	990,833	1,278,216	32.2	6,558	522,549	.....	60,000	689,109
Milwaukee.....	4	2,520,030	630,008	828,343	32.9	8,065	313,593	.....	15,000	491,685
St. Louis.....	7	7,325,021	1,831,255	1,986,534	27.1	110,315	1,089,094	.....	455,000	332,125
Leavenworth.....	2	947,944	236,986	225,875	23.8	1,231	99,822	.....	10,000	114,822
Total.....	161	216,363,924	54,090,981	63,688,075	29.4	2,966,506	24,089,085	2,121,000	12,300,000	22,211,484
New York.....	54	192,696,891	48,174,223	54,945,220	28.5	9,141,643	17,648,577	17,015,000	11,140,000	.....

COMPTROLLER OF THE CURRENCY.

Expenditures of the office of Comptroller of the Currency for the fiscal year ending June 30, 1870.

Special dies, paper, plates, &c.....	\$54,091 62
Salaries.....	86,940 12
Total.....	<u>141,031 74</u>

Contingent expenses were paid out of the general appropriation for contingent expenses of the Treasury Department.

Names and compensation of officers and of clerks in the office of the Comptroller of the Currency during the fiscal year ending June 30, 1870.

Name.	Class.	Salary.	Period of service.
COMPTROLLER.			
Hiland R. Hulburd.....		\$5,000	12 months.
DEPUTY COMPTROLLER.			
John Jay Knox.....		2,500	12 months.
CLERKS.			
Linus M. Price.....	Fourth class...	1,800	12 months.
J. Franklin Bates.....	do.....	1,800	Do.
Edward Wolcott.....	do.....	1,800	Do.
John D. Patten, jr.....	do.....	1,800	Do.
G. C. Williams.....	do.....	1,800	1 month.
L. P. Hulburd.....	do.....	1,800	Do.
George W. Martin.....	do.....	1,800	12 months.
John W. Magruder.....	do.....	1,800	Do.
John W. Griffin.....	do.....	1,800	Do.
John Burroughs.....	Third class...	1,600	Do.
Henry H. Smith.....	do.....	1,600	11 months.
Charles H. Norton.....	do.....	1,600	12 months.
Gurden Perkins.....	do.....	1,600	Do.
Edward Myers.....	do.....	1,600	Do.
C. D. F. Kasson.....	do.....	1,600	Do.
Edward S. Peck.....	do.....	1,600	Do.
George H. Wood.....	do.....	1,600	Do.
Aaron Johns.....	do.....	1,600	Do.
Fernando C. Cate.....	do.....	1,600	Do.
Edwin C. Denig.....	do.....	1,600	Do.
John S. Langworthy.....	do.....	1,600	Do.
Charles A. Jewett.....	do.....	1,600	Do.
John Joy Edson.....	Second class...	1,400	Do.
Charles H. Cherry.....	do.....	1,400	Do.
William A. Page.....	do.....	1,400	Do.
Charles Scott.....	do.....	1,400	Do.
William Cruikshank.....	do.....	1,400	Do.
John A. Kayser.....	do.....	1,400	Do.
William H. Milstead.....	do.....	1,400	Do.
William H. Walton.....	do.....	1,400	3 months.
Horatio Nater.....	First class...	1,200	12 months.
John A. Corwin.....	do.....	1,200	Do.
A. F. McKay.....	do.....	1,200	Do.
F. A. Miller.....	do.....	1,200	Do.
Albert A. Miller.....	do.....	1,200	Do.
George McCullough.....	do.....	1,200	Do.
John J. Patton.....	do.....	1,200	Do.
Elisha J. Babcock.....	do.....	1,200	5 months 18 days.
T. Elwood Major.....	do.....	1,200	5 months 25 days.
William D. Swan.....	do.....	1,200	2 months 2 days.
P. T. Snowden.....	do.....	1,200	Do.
Reuben Smith.....	do.....	1,200	1 month.
Sarah F. Fitzgerald.....	Female clerk..	900	12 months.
Etha E. Poole.....	do.....	900	Do.
Louisa A. Hodges.....	do.....	900	Do.
Mary A. Blossom.....	do.....	900	Do.
Mary Gurley Smith.....	do.....	900	4 months 20 days.
H. A. Peters.....	do.....	900	1 month.
Mary C. Ringgold.....	do.....	900	4 months.
M. H. Sherwin.....	do.....	900	1 month.
Sophie C. Harrison.....	do.....	900	12 months.

Names and compensation of officers, &c., in the office of the Comptroller, &c.—Continued.

Name.	Class.	Salary.	Period of service.
M. L. McCormick	Female clerk	\$900	12 months.
F. C. Snead	do	900	Do.
F. M. Anderson	do	900	Do.
K. E. Anderson	do	900	10 months 11 days.
Agnes C. Bielaski	do	900	12 months.
A. M. Donaldson	do	900	1 month.
Celia N. French	do	900	12 months.
Eliza R. Hyde	do	900	1 month.
Alice C. Ingersoll	do	900	1 month 15 days.
Louise W. Knowlton	do	900	12 months.
Annie W. Story	do	900	Do.
Julia M. Baldwin	do	900	Do.
C. Hinds	do	900	Do.
V. Miller	do	900	Do.
Maggie L. Simpson	do	900	Do.
M. E. Greer	do	900	5 months.
Alice Wick	do	900	12 months.
S. H. Owen	do	900	4 months.
Josephine Hyde	do	900	11 months.
Clara J. Fenno	do	900	12 months.
Eliza M. Barker	do	900	7 months 19 days.
Amelia Stockdale	do	900	4 months 11 days.
M. L. Sturgus	do	900	1 month 11 days.
William E. Hughes	Messenger	840	12 months.
Samuel Neill	do	840	Do.
Ozro N. Hubbard	do	840	Do.
Philo Burr	Watchman	720	Do.
Edmund E. Schreiner	Laborer	720	Do.
Henry Sanders	do	720	Do.
Charles H. Bryan	do	720	Do.
Julius E. De Saules	do	720	Do.

REPORT OF FIRST COMPTROLLER.

REPORT

OF THE

FIRST COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
Comptroller's Office, October 31, 1870.

SIR: In conformity with your request I furnish herewith a concise statement, in detail, exhibiting the business of this office for the fiscal year ending on the 30th of June, 1870.

The following Warrants of the Secretary of the Treasury have been countersigned by me, entered upon blotters, and duly posted in proper Legers, viz:

Treasury, (proper).....	1, 640
Public Debt.....	253
Quarterly Salary.....	1, 236
Diplomatic.....	2, 500
Treasury, (Interior).....	2, 916
Treasury, (Customs).....	3, 588
Treasury, (Internal Revenue).....	6, 490
War, pay, warrants.....	4, 405
War, repay, warrants.....	1, 507
Navy, pay, warrants.....	1, 923
Navy, repay, warrants.....	471
Interior, pay, warrants.....	1, 462
Interior, repay, warrants.....	107
War, civil.....	55
Treasury appropriation.....	14
Treasury, (Interior appropriation).....	20
Interior.....	51
War.....	14
Navy.....	11
Treasury, (Customs).....	11
Internal Revenue, (covering).....	3, 286
Customs, (covering).....	1, 574
Land, (covering).....	591
Miscellaneous, (covering).....	3, 783
Repay, (covering).....	95
Total.....	38, 003

The following accounts, which have been transmitted to this office by the First and Fifth Auditors of the Treasury, the Commissioner of Internal Revenue, and the Commissioner of the General Land Office, have been revised, and the balances found due thereon certified to the Register of the Treasury:

<i>Judiciary</i> , embracing the accounts of the United States marshals for their fees, and for the expenses of the United States courts in their respective districts, of the United States attorneys, and of the commissioners and clerks of the United States courts.....	1, 554
<i>Diplomatic and Consular</i> , embracing the accounts arising from our intercourse with foreign nations, expenses of consuls for sick and disabled seamen, and of our commercial agents in foreign countries.....	1, 929

<i>Land</i> , embracing the accounts of the registers and receivers of land offices, of surveyors general and their deputies, and of land erroneously sold.....	2,072
<i>Mint and its branches</i> , embracing accounts of gold, silver, and cent coinage, of bullion, of salaries of the officers, and of the expenses.....	156
<i>Public Debt</i> , embracing accounts for the redemption of United States stock and notes, interest on the public debt, accounts of the United States Treasurer and the assistant treasurers, and matters connected therewith.....	1,051
<i>Public printing</i> , embracing accounts for public printing, for binding, and for paper.....	130
<i>Territorial printing</i> , embracing accounts for the printing, the paper, and binding of the territorial legislatures.....	48
<i>Congressional</i> , embracing the accounts for the contingent expenses, &c., of the United States Senate and House of Representatives.....	61
<i>Steamboats</i> , embracing accounts for the expenses of the inspection of steamboats, and the salaries of the inspectors.....	479
<i>Collectors of Internal Revenue</i> , embracing their accounts for the collection of the internal revenue, and the accounts for disbursements connected with them.....	3,288
<i>Commissioner of Internal Revenue</i> , being the accounts connected with the refunding of taxes illegally collected.....	114
<i>Assessors of Internal Revenue</i> , embracing their accounts for their commissions, and the expenses of levying the internal revenue tax.....	1,134
<i>Miscellaneous</i> , (Internal Revenue,) embracing all claims for informers, drawbacks &c.....	1,170
<i>Territorial</i> , embracing accounts for the legislative expenses of the several United States Territories, and the incidental expenses of their government.....	265
<i>Miscellaneous</i> , embracing the salaries of the judges of the United States courts, and the several officers thereof, &c.....	1,883
Letters written on official business.....	9,963
Receipts of Collectors of Internal Revenue, tax-lists, examined, registered, and filed.....	3,406
Official bonds examined, registered, indexed, and filed.....	541
The following requisitions have been duly examined, entered, and reported on, viz:	
Diplomatic and consular.....	713
United States marshals.....	205
Collectors of Internal Revenue.....	2,885
	3,803

In addition to entering and indexing the letters and references, a large amount of copying has been done, and attention regularly bestowed upon miscellaneous work, which it would be impossible to particularize.

Accounts have been stated with sundry railroad companies for interest accrued at the close of the fiscal year, and due by them, respectively, to the United States on certificates of the public debt loaned these companies by the Government to aid in the construction of the roads.

The following schedule shows the amount of principal of the bonds loaned to each company, and of the accrued interest:

Railroad companies.	Amount of bonds.	Interest accrued
Union Pacific Railroad.....	\$27,236,512 00	\$2,543,989 81
Central Railroad.....	25,881,000 00	3,326,834 45
Western Railroad.....	1,970,000 00	137,798 97
Sioux City and Pacific Railroad.....	1,628,320 00	203,470 14
Kansas Pacific (late Union Pacific, Eastern Division) Railroad.....	6,303,000 00	569,261 05
Central Branch Union Pacific Railroad, (late Atlantic and Pacific Railroad).....	1,600,000 00	320,210 84
Total.....	64,618,832 00	7,101,565 25

Letters were addressed to the treasurers of the respective companies requesting an early payment of this interest, but no one of the compa-

nies has complied with the request, and only two have answered the letters addressed to them. They both assume and argue that no interest is payable by the companies until the maturity of the bonds, thirty years after the date of issue, at which time, unless payment shall be made more rapidly than heretofore, the interest will be double the principal, and both together will probably greatly exceed the value of the roads.

In conclusion I consider it my duty to the employés of this office to again commend them for their efficiency in the performance of the trusts committed to them, and for their punctuality and general fidelity.

Very respectfully,

R. W. TAYLER,
Comptroller.

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

4 F

REPORT OF THE SECOND COMPTROLLER.

REPORT

OF

THE SECOND COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
Second Comptroller's Office, October 1870.

SIR: I have the honor to submit the following detailed statement of the business operations of this office for the fiscal year ending June 30, 1870:

The aggregate number of accounts of disbursing officers and agents which have been received, as well as those which have been finally adjusted, is as follows:

	Received.	Revised.	Amount.
From the Second Auditor.....	3, 186	3, 023	\$175, 843, 755 00
From the Third Auditor.....	3, 346	3, 555	354, 763, 915 00
From the Fourth Auditor.....	470	474	42, 035, 001 00
	7, 002	7, 052	572, 642, 671 00

The above accounts have been duly entered, revised, and the balances found thereon certified.

Character of account.	Received.	Revised.	Amount.
FROM THE SECOND AUDITOR.			
Accounts of disbursing officers of the War Department, for collecting, organizing, and drilling volunteers.	40	43	\$3, 807, 411 00
Paymasters' accounts, for the pay and rations, &c., of officers and soldiers of the Army.	1, 224	1, 075	155, 403, 175 00
Accounts of Army recruiting officers, for clothing, equipments, and bounty to recruits, &c.	296	284	586, 157 00
Ordnance, embracing the accounts of disbursing officers of the Ordnance Department, for arsenals, armories, armaments for fortifications, arming militia, &c.	115	114	7, 042, 633 00
Indian Department—accounts of Indian agents, expenses of holding treaties, pay of interpreters, pay of Indian agents, &c., and the settlement of personal claims for miscellaneous service of agents and others in connection with Indian affairs.	646	644	4, 951, 725 00
Medical and hospital accounts, including the purchase of medicines, drugs, surgical instruments, hospital stores, the claims of private physicians for services, and surgeons employed under contract.	507	505	1, 703, 299 00
Military Asylum.....	16	16	1, 031, 878 00
Contingent expenses of the War Department.....	342	342	587, 729 00
Freedmen's Bureau. Pay and bounty.....			729, 748 00
Total.....	3, 186	3, 023	175, 843, 755 00
FROM THE THIRD AUDITOR.			
Quartermasters' accounts, for transportation of the Army, and the transportation of all descriptions of Army supplies, ordnance, and for the settlement of personal claims for services in the Quartermaster's Department.	2, 198	2, 382	\$306, 643, 544 00

Character of account.	Received.	Revised.	Amount.
Commissaries' accounts, for rations or subsistence of the Army, and for the settlement of personal claims for services in the Commissary Department.	903	908	\$8,953,847 00
Accounts of pension agents, for the payment of military pensions, including the entries of the monthly reports of new pensioners added to the rolls, and the statements from the Commissioner of Pensions respecting the changes arising from deaths, transfers, &c., and for pension claims presented for adjustment.	101	109	23,872,750 00
Accounts of the Engineer Department, for military surveys, the construction of fortifications, for river and harbor surveys and improvements.	106	115	13,146,191 00
Accounts for the relief of freedmen and refugees.	38	41	2,133,583 00
Total	3,346	3,555	354,743,915 00
FROM THE FOURTH AUDITOR.			
Quartermasters of the Marine Corps, embracing accounts for the expenses of officers' quarters, fuel, forage for horses, attendance on courts-martial and courts of inquiry, transportation of officers and marines, supplies of provisions, clothing, medical stores, and military stores for barracks, and all incidental supplies for marines on shore.	4	2	\$358,031 00
Accounts of paymasters of the Marine Corps, for pay and rations of the officers and marines and servants' hire.	2	2	181,264 00
Paymasters of the Navy: accounts for the pay and rations of officers and crew of the ship; supplies of provisions, of clothing, and repairs of vessels on foreign stations.	201	207	17,512,120 00
Paymasters at navy yards: accounts for the pay of officers on duty at navy yards, or on leave of absence, and the pay of mechanics and laborers on the various works.	78	77	15,015,304 00
Navy agents' accounts, for their advances to paymasters, purchases of timber, provisions, clothing, and naval stores.	142	146	8,686,816 00
Navy pension agents' accounts, for the payment of pensions of officers and seamen, &c., of the Navy, and officers and privates of the Marine Corps.	43	40	281,466 00
Total	470	474	42,035,001 00
CLAIMS REVISED DURING THE YEAR.			
Soldiers' pay and bounty	34,623	35,176	\$5,107,932 00
Sailors' pay and bounty	1,671	1,665	246,119 00
Prize money	5,091	5,118	140,880 00
Contract surgeons	21	21	2,896 00
Property lost in the military service	722	722	88,649 00
Oregon and Washington Territory war claims	120	120	42,504 00
Of States for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting their troops in defense of the United States.	18	18	1,124,960 00
Miscellaneous	118	307	
Total	42,384	43,147	6,753,940 00
Referred cases	1,993	1,993	

Number of settlements for the fiscal year ending June 30, 1870.	7,052
Number of accounts on hand at the commencement of the fiscal year July 1, 1869.	1,612
Number of accounts on hand at the close of the fiscal year June 30, 1870.	1,262
Number of letters written on official business.	946

Number of requisitions recorded during the year.

Kind of requisition.	War.	Navy.	Interior.	Total.
Accountable	1,070	1,240	603	2,913
Refunding	1,964	436	111	2,511
Settlement	2,634	214	594	3,462
Transfer	1,139	234	268	1,641
	6,827	2,124	1,576	10,527

Number of contracts, classified as follows :

Quartermaster's Department.....	635
Commissary of Subsistence	323
Navy Department	114
Engineer Department.....	59
Indian Department.....	46
Adjutant General.....	74
Freedmen's Bureau.....	11
Ordnance.....	5
Surgeons.....	1
Charter parties.....	3
Leases.....	26
	<hr/>
Total	1,297
	<hr/>

Official bonds filed.....	100
Pensioners recorded.....	16,512

Respectfully submitted.

J. M. BRODHEAD,
Comptroller.

HON. GEORGE S. BOUTWELL,
Secretary of the Treasury.

REPORT OF THE COMMISSIONER OF CUSTOMS.

REPORT

OF

THE COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,
Office of Commissioner of Customs, October 11, 1870.

SIR: In compliance with your request I have the honor to transmit a report of the business transacted in this Bureau during the fiscal year ending 30th June, 1870.

All matters relating to customs having been withdrawn therefrom, it only remains for me to report the transactions of the past year relating to receipts from customs, and the accounts of collectors and other officers of the customs, or connected therewith.

The number of accounts on hand in this office July 1, 1869, was..... 194
There were received from the First Auditor from July 1, 1869, to June 30, 1870.. 5,704

	5,898
Number of accounts adjusted during the year.....	5,703
Number of accounts returned to First Auditor.....	60
Number of accounts on hand July 1, 1870.....	135
	5,898

These accounts involve the following receipts:

On account of customs.....	\$194,538,374 44
On account of fines, penalties, and forfeitures.....	528,788 38
On account of steamboat inspection.....	208,982 65
On account of storage, &c.....	215,167 00
On account of official fees.....	617,770 23
	196,109,082 70

And the following expenditures:

On account of expenses of collecting the revenue from customs.....	\$6,237,137 25
On account of light-house establishment.....	2,588,300 59
On account of excess of deposits refunded.....	1,836,375 45
On account of expenses of revenue cutter service.....	1,138,393 31
On account of building and repairing custom-houses.....	745,999 06
On account of payment of debentures.....	823,419 54
On account of marine hospital establishment.....	371,213 11
On account of distributive share of fines.....	237,796 86
On account of captured and abandoned property.....	40,823 62
On account of furniture and repairs of furniture for custom-houses...	49,168 80
On account of debentures and other charges.....	53,429 99
On account of proceeds sales unclaimed goods.....	9,009,01
On account of refunding duties.....	6,524 08
On account of examiner of drugs.....	3,084 24
On account of tax on salaries.....	1,022 72
On account of fuel and miscellaneous items for custom-houses.....	42,542 73
On account of relief R. R. Parrott.....	12,198 35
On account of miscellaneous.....	546 58
	14,196,965 29

REPORT ON THE FINANCES.

Number of estimates received.....	1,783
Number of requisitions issued.....	1,740
Amount of requisitions issued.....	\$7,832,675 30
Number of letters written.....	11,565
Number of letters received.....	10,308
Number of returns received and examined.....	2,881
Amount involved in the above statement.....	\$218,138,743 29
Average number of clerks employed.....	25

WAREHOUSE AND BOND ACCOUNTS.

During the year ending June 30, 1870, 888 warehouse and bond accounts have been examined and adjusted; 573 letters have been received, and 148 written in relation to those accounts. A summary of the warehouse transactions for the fiscal year ending June 30, 1870, cannot be stated, as the large ports are yet in arrears in transmitting their accounts for adjustment. I herewith append a summary of the warehouse transactions in the several districts and ports in the United States for the year ending June 30, 1869.

Very respectfully, your obedient servant,

N. SARGENT,
Commissioner of Customs.

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

Schedule of warehouse transactions at the several districts and ports of the United States for the year ending June 30, 1869.

Districts.	WAREHOUSE BONDS.									
	Balance of bonds not due June 30, 1868.	Warehoused and bonded.	Rewarehoused and bonded.	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal duty paid.	Withdrawal for transportation.	Withdrawal for exportation.	Allowances and deficiencies.	Balance of bonds not due July 1, 1869.
Albany				\$92,841 61		\$92,841 61				
Alexandria	\$1,964 36	\$2,364 75				2,125 88				\$2,203 23
Buffalo Creek	7,328 80	14,655 64		45,606 56	\$32 90	19,596 78	\$43,496 63	\$749 13		3,781 36
Belfast	8,417 17	10,631 00	\$1,141 20	40 32		11,602 28		1,639 70		6,996 71
Bangor	32,614 21	105,039 95	116 10		18 57	32,280 59		116 10		105,392 14
Bath	6,914 12		1,313 92	2,421 00	20	6,544 99		2,320 50		1,783 75
Bristol and Warren		14,342 64				12,035 20				2,307 44
Baltimore	1,448,204 57	6,605,334 69	142,414 36	75,497 64	1,554 97	5,712,432 16	500,203 88	115,399 38	\$1,069 36	1,853,881 45
Barstable			8,212 32					6,624 17		1,588 15
Boston	3,560,273 78	12,017,883 02	411,537 85	413,967 28	210,873 90	10,250,940 64	622,391 33	805,653 78	638,717 26	4,296,832 82
Brunswick				829 48			829 48			
Chicago	23,055 88	28,062 72	34,514 32	393,186 63	810 90	450,146 47	1,908 69	5 60	2,468 73	25,100 96
Champlain			45,168 28	135,978 54	15	29,043 83	135,978 54			16,154 60
Chayahoga	4,220 71	3,975 79	5,375 54	3,403 31	199 89	10,212 10	1,258 70			5,704 44
Charleston	13,515 99	24,680 67	5,236 07	6,743 70	275 99	27,071 50	7,562 71	2,544 95	3,599 25	9,674 01
Castine	1,710 39	1,558 25	3,419 14		26 21	675 92		5,432 09		605 98
Cincinnati	106,099 88		346,015 33	190,974 54	2,014 40	597,548 62		509 90		47,045 63
Cairo			20,460 59			6,470 00				13,990 59
Detroit	3,333 85	2,571 83	79,791 46	291,063 85	3,859 64	92,256 68	14,125 73	267,036 09		7,202 13
Delaware			59,064 93			50,966 20				8,098 73
Dubuque			10,224 20	56 70		868 00				9,412 90
Erie		4,064 07				3,164 07				900 00
Fairfield				26,467 44		26,467 44				
Frenchman's Bay			1,499 40					1,525 64		46 44
Fall River				26,329 65		26,329 65				
Fernandina	72 68	282 31				282 31				
Genesee	3,103 45	6,185 42	2,663 19	1,234 18	57 08	2,053 88	6,263 50	2,385 00		2,540 94
Gloucester	2,026 29	46,501 07	8,496 55			9,268 29	684 61	36,540 56	1,741 68	8,728 77
Georgetown, D. C.	7,441 97		1,657 58	1,759 17	225 94	9,094 44				1,990 22
Georgetown, S. C.	469 70	217 56		730 85		217 56	1,200 55			
Huron				78,662 46		1,745 70	55,657 75	21,259 01		
Key West		10,205 79		16,830 00		3,225 63	1,760 56	17,130 00		4,919 60
Keokuk	5,063 30			8,330 64		13,393 94				
Kennebunk	50 04				5 00	55 04				
Louisville	43,490 32	75 14	109,075 88	10,856 48	274 82	144,737 90		550 80		18,483 94
Milwaukee	11,649 26	26,226 78	12,918 06	33,917 52	410 03	66,793 99	561 70			17,765 96

COMMISSIONER OF CUSTOMS.

Schedule of warehouse transactions at the several districts and ports of the United States for the year ending June 30, 1869—Continued.

Districts.	WAREHOUSE BONDS.									
	Balance of bonds not due June 30, 1868.	Warehoused and bonded.	Rewarehoused and bonded.	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal duty paid.	Withdrawal for transportation.	Withdrawal for exportation.	Allowances and deficiencies.	Balance of bonds not due July 1, 1869.
Mobile.....	\$20,508 44	\$160,245 65	\$316 12	\$609 60	\$1,210 55	\$158,016 39	\$469 35	\$244 00	\$36,419 17	\$48,341 45
Middletown.....	15,952 35		9,674 35	163 05		12,735 15	6,712 40			6,342 20
Miami.....				39,983 72		20,766 55	19,217 17			
Memphis.....	10,889 41			8,966 83	81 16	10,391 68			1,985 06	7,560 66
Marblehead.....		89 46						89 46		
Minnesota.....			15,687 70	67,997 31		53,282 11	11,948 12	2,767 08		15,687 70
Niagara.....				241,584 66			241,182 66	402 00		
New Haven.....	24,624 08	120,852 84				114,461 88	7,440 33	1,273 80		26,041 16
Newport.....	1,631 84	7,502 72	3,739 25			9,134 56		611 10		
New London.....	7,963 71	20,551 72		2,296 33		15,042 25	5,813 77			9,955 74
Newburyport.....	4,418 85	51,491 78	1,294 20	856 14		15,033 08	635 64	1,474 29		40,917 96
New Bedford.....	7,532 50	1,398 96	7,493 90	5,971 80		12,867 96		197 25		3,557 40
Norfolk.....	1,856 16	60,351 46	2,080 44	235 98		4,172 58	5,774 64			60,351 46
Nashville.....	1,687 15			81,894 75		83,581 90				
Nantucket.....				468 54				468 54		
New Orleans.....	1,053,811 06	2,617,587 15	329,207 64	1,570,885 75	13,853 27	2,270,851 60	1,885,999 62	286,192 59	12,915 87	1,129,385 19
Oswego.....		234,432 11	8,250 47	82,559 39		115,950 26	181,864 04	2,250 47	6 00	19,171 20
Oswegatchie.....				19,774 20			17,377 05	2,397 15		
Oregon.....	9,361 54	45,596 54		7,566 77	3 12	55,264 89		35 88		7,927 80
Providence.....	6,942 20	8,666 47	39,616 82	27,522 93	184 62	43,433 20	1,998 25	25,719 17		11,782 42
Passamaquoddy.....				72,954 97			28,347 70	44,607 27		
Portsmouth.....	3,923 23		1,827 73	4,122 57		8,335 58		362 42		1,175 53
Philadelphia.....	1,716,120 74	4,780,376 84	588,189 93	83,177 48	41,302 69	5,050,492 68	67,828 84	30,987 50	267,398 57	1,792,460 09
Portland and Falmouth.....	299,341 26	479,381 89	70,733 62	8,525,667 96	414 05	594,328 55	610,375 18	8,029,889 53	3,846 25	137,098 77
Pensacola.....	476 20			24 46		24 46				476 20
Petersburg.....	3,492 58	2,953 60	5,052 90	7,840 00		17,346 78				1,992 30
Plymouth, Mass.....	19,004 12		32,321 70	6,005 77		32,677 17		4,687 99		19,966 43
Pittsburg.....	8,316 88		65,848 42	2,077 53	5 58	75,905 06				343 35
Peoria.....			47,348 05	34,125 78		78,473 83				3,000 00
Perth Amboy.....		8,287 71	6,129 90			6,362 98		182 10		7,872 53
Quincy.....				28,124 69	26 48	28,151 17				
Richmond.....	4,237 07	13,039 47	11,694 90	17,058 43		40,421 99	773 75		49 66	4,986 94
San Francisco.....	1,780,175 92	3,782,030 46	62,869 23	521,684 36	13,004 03	3,280,754 81	48,449 83	832,260 33	17,200 16	1,981,098 87
Salem and Beverly.....	24,622 19	58,382 93	3,079 44	1,196 23	23 22	45,379 46	14,606 66	3,762 03	348 88	23,206 98
Savannah.....	44,239 29	123,127 42	24,795 15	1,541 08	949 90	125,621 93	2,073 08	3,778 30	8,749 81	54,429 72
St. Louis.....	122,646 79		347,508 66	1,202,211 49	2,202 90	1,565,917 06	116 50	507 62	14 80	108,013 86

Saluria.....	97 50	3,773 78	26,330 17	5,955 59	32 87	13,842 88	1,719 17	15,163 64		5,464 22
Texas.....	49,512 67	75,559 87	15,641 85	22,720 40	507 80	90,871 40	12,705 19	16,055 00	6,937 27	37,373 73
Vicksburg.....				260 70		260 70				
Vermont.....				660,760 33			350,646 78	310,113 55		
Wilmington.....	624 77	484 04				1,017 46			91 35	
Wheeling.....				22 50		22 50				
Wiscasset.....			347 75					347 75		
Waldoboro.....				4,382 51		4,382 51				
York.....			13 86					13 86		
Evansville.....	2,526 35		488 55	1,152 63	110 30	3,672 63				605 20
New York.....	10,597,557 57	31,581,023 46	3,037,898 97	15,220,754 95	295,355 60	31,771,708 92	5,007,995 96	10,910,227 19	1,003,579 13	12,039,079 35
	20,584,631 71	73,238,699 82	918,098 57	5,563,109 33	653,195 87	59,578,599 08	3,830,652 37	7,805,615 58	4,052,127 20	25,690,741 07
Total.....	31,182,189 28	104,819,723 28	3,955,997 54	20,783,864 28	948,551 47	91,350,308 00	8,838,648 33	18,715,842 77	5,055,706 33	37,729,820 42

COMMISSIONER OF CUSTOMS.

REPORT OF THE FIRST AUDITOR.

5 F

REPORT

OF

THE FIRST AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
First Auditor's Office, October 20, 1870.

SIR: I have the honor to submit the following report of the operations of this office for the fiscal year ending June 30, 1870:

Accounts adjusted.	Number of accounts.	Amounts.
RECEIPTS.		
Collectors of customs	1,460	\$175,277,795 58
Collectors under steamboat act.....	521	182,847 35
Internal and coastwise intercourse.....	1	13,810 27
Mints and assay offices.....	24	64,285,355 08
Fines, penalties, and forfeitures.....	409	434,646 07
Seamen's wages forfeited.....	12	1,235 73
Moneys received on account of deceased passengers.....	7	100 00
Moneys received for services of United States officers.....	7	508 89
Total.....	2,441	240,196,293 97
DISBURSEMENTS.		
Collectors as disbursing agents of the Treasury.....	1,118	\$6,713,383 21
Official emoluments of collectors, naval officers, and surveyors.....	793	1,401,058 33
Excess of deposits for unascertained duties.....	118	1,922,851 46
Debitures, drawbacks, bounties, and allowances.....	79	624,443 59
Special examiner of drugs.....	48	6,840 78
Superintendents of lights.....	390	1,334,613 32
Agents of marine hospitals.....	473	381,324 07
Accounts for duties illegally exacted, fines remitted, judgments satisfied, and net proceeds of unclaimed merchandise paid.....	197	92,216 50
Judiciary accounts.....	1,758	2,096,947 02
Disbursements for revenue cutters.....	383	1,247,844 95
Redemption of the public debt and the payment of interest thereon.....	890	398,611,447 18
Pay of janitors of public buildings.....	2	378 47
California land claims.....	4	2,365 00
Inspectors of steam vessels for traveling expenses.....	281	42,493 63
Public printing.....	72	1,402,416 31
Insane Asylum, District of Columbia.....	23	187,275 41
Columbia Institution for Deaf and Dumb.....	7	47,535 75
Columbia Hospital for Women.....	8	17,527 23
Providence Hospital.....	10	21,085 42
Designated depositories for contingent expenses.....	35	6,359 97
Fire and burglar proof vaults for depositories.....	21	18,354 62
Construction and repairs of public buildings.....	1,219	3,286,973 63
Life-saving stations.....	26	15,872 23
Compensation and mileage of the members of the Senate and House of Representatives.....	3	2,718,636 32
Contingent expenses of the Senate and House of Representatives, and of the several Departments of the Government.....	530	1,479,075 06
Mints and assay offices.....	144	62,583,962 90
Territorial accounts.....	39	181,180 91
Captured and abandoned property.....	104	41,592 14
Salaries of the civil list paid directly from the treasury.....	1,231	520,359 52
Coast Survey.....	24	535,928 30
Disbursing clerks, for paying salaries.....	351	5,088,763 41
Fuel, lights, &c., for public buildings.....	60	27,375 92
Additional compensation to collectors, &c.....	2	670 70
Treasurer of the United States for receipts and expenditures.....	4	842,898,788 97
Distribution of fines, penalties, and forfeitures.....	121	218,367 04
Commissioner of Public Buildings.....	200	320,896 60
Commissioner of Agriculture.....	35	153,594 87
Warehouse and bond accounts.....	823	.....
Miscellaneous.....	1,004	8,261,638 47
Total.....	12,630	1,344,512,789 41

Reports and certificates recorded.....	10,572
Letters written.....	2,395
Letters recorded.....	2,395
Powers of attorney registered and filed.....	7,690
Acknowledgments of accounts written.....	8,327
Requisitions answered.....	349
Judiciary accounts entered and filed.....	528
Total.....	<u>32,256</u>

The preceding condensed statement of the business of this office gives so imperfect an idea of the amount of work performed, and the large responsibilities involved, that for the better understanding of the diversified character of the business, and its practical working in detail, I submit the following dissection and exhibit, as the most appropriate means of comprehending its importance and measuring its magnitude.

CUSTOMS DIVISION.

Returns are now received from 139 districts and ports. These returns are distributed as nearly equal as practicable to thirteen different desks. For the proper examination and adjustment of these accounts, clerks are required who have a knowledge of the tariff laws, and are also good practical accountants. The accounts of customs are received and adjusted monthly. These accounts include the duties on imports, marine hospital dues, and duties on tonnage. The abstracts of duties on imports in New York, Boston, Philadelphia, and San Francisco, New Orleans, Baltimore, and Portland, are very large, requiring a great amount of patient labor in comparing the entries with the tariff schedules, made up as those schedules are from the various acts of 1861, 1862, and 1864, and the several amendatory acts. In all the smaller districts, which have no naval officer to certify the abstracts, the manifest is forwarded by the collector for each and every entry of merchandise, amounting, in districts like Portland, Vermont, Oswego, Detroit, &c., to hundreds, and even thousands, in a single month. These must all be examined as to the rate of duty, oath, stamp, &c., and compared with the abstract. After the abstracts are examined and the differences noted, a statement of account is made, and the collector charged with the aggregates and credited by his deposits as shown by the covering warrants.

The collectors of customs also render monthly accounts for expenses of collecting the revenue, which are adjusted quarterly. In these accounts are included all payments to inspectors, weighers, and gaugers, appraisers, revenue boatmen, contingent expenses, salary of collectors, commissions, &c. Vouchers for all these payments must be compared with the lists of appointment for the authority for payment and examined as to correct computation, oath, &c.

Next comes the account of official emoluments, in which the collector accounts for his fees, &c., and charges his payment for clerk-hire, stationery, office rent, &c. This account in large ports is rendered monthly, and in small ones quarterly, and adjusted yearly.

Separate accounts have also to be stated in many of the districts for excess of deposits refunded, debentures paid, and expenses of the revenue-cutter service. These are received monthly, and stated quarterly. In some cases these are very large.

Monthly accounts are also received from nearly all the districts for steamboat fees and fines, penalties and forfeitures, which are usually adjusted quarterly, and in some cases oftener.

The collectors of customs also act as disbursing agents for expenses of marine hospital establishment and the light-house establishment, accounts for which are received monthly and quarterly, and stated quarterly.

There are also many special accounts, such as payments for the salaries of janitors, and the distribution of fines and penalties. Also the cases for the refunded duties exacted in excess, tonnage duty refunded, judgments satisfied, &c.

JUDICIARY.

This division is highly important, embracing the adjustment of all judiciary accounts.

First. Accounts of United States marshals for expenses of United States courts, and for their fees for service of process, &c., in all United States cases under the fee-bill of February 26, 1853, and amendments thereto. The fee-bill of 1853 is general in its application to all States and Territories, but the practice of the courts in the different jurisdictions is not uniform, and hence almost every marshal has his own construction of the fee-bill in making charges in his account. To adjust these accounts the closest scrutiny and thorough acquaintance with the usages and decisions of the accounting officers, a familiar acquaintance with their interpretations of the fee-bill, as also the practice in the several districts, is essentially necessary. The business in the United States courts has nearly doubled since the passage of the internal revenue law, and the closing of the rebellion. The accounts have assumed largely-increased proportions in comparison with what they were prior to 1863.

Second. Accounts of district attorneys for attendance upon United States courts and upon commissioners' examinations, for their travel and fees in all United States cases.

Third. Accounts of clerks of the United States courts for their attendance, and for fees in all United States cases.

Fourth. Accounts of United States commissioners for fees, &c.

In the examination and adjustment of all these accounts, it is necessary not only to hold the fee-bill in memory, but also to be acquainted with all of the many decisions of the Attorneys General, and of the Secretary of the Interior, and to be able readily to apply the same to any charge that may be presented.

REDEMPTION AND INTEREST DIVISION.

To this division is assigned the settlement of accounts of the Treasurer of the United States, assistant treasurers, United States depositaries, and other fiscal agents of the Treasury Department, for the payment of interest on the public debt, Treasury bonds and Government obligations, funded or otherwise, which may be classed as follows:

Registered bonds.—At the close of the fiscal year the amount outstanding of this class of securities, currency and coin, was \$904,435,270. These accounts, payments of which are made semi-annually upon schedules prepared for the several fiscal agents by the Register of the Treasury, are closed and transmitted to this office at the end of sixty days from the date of payment for settlement. The bonds being held, principally, by banking and other corporations, executors, administrators of estates, trustees and guardians of minors and non-residents of the country, and the interest receipted by attorneys and their substitutes, presents at once an idea of the magnitude of the items involved, and the patience and critical examination necessary to protect the public interests in their

proper adjustment. During the year there were sixty-seven coin and twenty currency accounts of this class examined, adjusted and stated, involving in the aggregate the sum of \$47,791,508 06, to which may be included, as part of the clerical labors of the office for the same period, but which does not enter into the statistics of this report, accounts examined but not stated, amounting to \$10,965,723. The number of general and permanent powers of attorney and testamentary evidence of the administration of estates connected with the settlement of registered interest accounts which have been received, examined, and approved, registered and filed, and listed for the use of fiscal agents, amounts to 7,690.

Coupon bonds.—The amount outstanding of this class of bonds on the 30th of June, the interest of which is payable semi-annually in coin, amounts to \$1,267,972,750. The change recently made in the rendition of these accounts, requiring the principal depositaries to make *weekly* and others *monthly* remittances, involves additional labor upon the office in separating the various issues, and preparing for entry on the Register's books a detailed statement of the amounts of interest paid and to be charged to each loan, with the number and amount of coupons redeemed. The number of accounts stated of this class during the year was 281, embracing 4,273,174 vouchers, and amounting to \$65,672,026 20.

Redemption of United States stocks.—The amount of stock of the loans of 1847 and 1848, and Texan indemnity bonds, redeemed during the year, principal and interest, was \$81,700. Eight accounts.

Naval pension fund.—The amount of this fund, upon which the annual interest of 3 per cent. is paid in July and January, amounts in principal to \$14,000,000, and interest to \$400,000. Two accounts stated.

The floating debt or currency obligations, consisting of treasury notes of various issues, certificates of indebtedness, and certificates of deposit for temporary loan, the number of accounts examined and stated of this class during the year was 235, amounting to \$9,293,250 principal, and \$2,461,676 12 interest.

Treasury obligations destroyed.—The number of accounts stated, and of which certificates were issued in favor of the Treasurer, was 259, amounting in the aggregate to \$272,749,078 65.

MINT ACCOUNT AND OTHERS.

Condensed statement.—Bullion accounts of the mint of the United States and branches and assay office, New York; accounts of ordinary expenses of the same; accounts of the secretaries of the Territories; accounts of the governors of the Territories; accounts of supervising and other agents of the Treasury Department, and of officers of the Army for captured and abandoned property; quarterly salary certificates; accounts for defense of suits in the Court of Claims.

The bullion accounts of the Mint, Philadelphia, branch mint, San Francisco, and assay office, New York, are voluminous, and the examination of the various accounts tedious. The abstract of deposits, in connection with the warrants of the Director or superintendent for payment, are first examined and checked, then the various accounts of the treasurer, melter and refiner, and coiner, under the following heads: "Deposit account," "gold bullion," "silver bullion," "cent bullion," "cent deposit account," "gold coinage," "silver coinage," "cent coinage," "melter and refiner's gold," "melter and refiner's silver," "melter and refiner's cent bullion," "coiner's gold," "coiner's silver," "coiner's five-cent

account," "coiner's three-cent account," "coiner's bronze or one and two cent account," "unpaid depositor's," "gold coins for assay," "silver coins for assay," "silver profit and loss," "cent profit and loss," "bullion deposit profit and loss," "profit and loss," "bullion fund," "balances," and, finally, all the above are blended in the "summary statement."

The ordinary expense accounts are for the incidental expenses, wages of workmen, and salaries of officers and clerks of the Mint and branches; accounts of the secretaries of the Territories for compensation and mileage of members, and incidental expenses of the legislative assemblies of the Territories; accounts of the governors of the Territories for contingent expenses of executive officers; quarterly salary certificates for the salaries of judges of the Supreme Court, United States district judges, United States attorneys and marshals, governors and secretaries of the Territories, supervising and local inspectors of steamboats and vessels; accounts of supervising and assistant special agents of the Treasury Department for the collection of captured and abandoned property, and officers of the Army who have received and disposed of property of this class. These accounts consist of three classes:

First. *Money accounts, showing the receipts from and disbursements for and on account of captured and abandoned property.*—In the adjustment of this account careful examinations of all returns of sales, and abstracts of rents received, are made, the abstracts of disbursements are examined to see that no payments are made to agency aids, local or assistant special agents, without the approval of the appointment and rate of compensation by the Secretary of the Treasury, and that the proceeds of no property are released except on proper authority, and that bonds of indemnity are filed.

Second. *The cotton account.*—In this account the agents are charged; and credited with all the cotton received by them. The date of the receipt of each lot, from whom received or taken, the marks and number of bales are given, date of disposal, how disposed of; if sold, proceeds stated; if transferred to another agent, that agent is charged with it; or if released, the agent must file his authority for the release; all the vouchers required in the adjustment of a money account are required in this. The number of bales of cotton embraced in accounts of this class adjusted in this office for the last fiscal year was 10,915.

Third. *Miscellaneous property accounts.*—The agents are charged with all property of a miscellaneous character received by them, and the disposition accounted for the same as the cotton accounts; accounts for expenses incurred in the defense of suits in the Court of Claims in relation to captured and abandoned property.

WAREHOUSE AND BOND ACCOUNT.

The regulations of 1857, section 564, required that officers of the customs should account for the duties entered at their respective districts, for warehousing or re-warehousing, with the same particularity of detail as they were previously required to account for the duties on goods entered for consumption; and they were also required to keep and render their warehouse accounts monthly to the First Auditor of the Treasury. The latter regulation, however, was, or became, a dead letter; and collectors only accounted for duties on merchandise warehoused as they were collected. This old regulation was revived by circular No. 27, issued under date of October 1, 1867. Under this circular the attention of officers of the customs was directed to the above regulation, and they were notified to render full and accurate warehouse and bond accounts from July 1, 1867.

The object of these accounts is to trace every importation on which duties are not immediately paid on arrival, until such duties are paid or until the goods are exported out of the country. This requires a detailed account of the receipt and cancellation of all warehouse, re-warehouse, transportation, and exportation bonds, a full account having from sixteen to eighteen formal statements. In this manner an importation is traced from the port of original entry, through perhaps two or more other districts of the United States, to the last port, where the duties are paid, the merchandise entered for exportation, or the bond forfeited and delivered to the district attorney for prosecution.

A division was organized in this office on December 1, 1867, and an immediate examination was entered upon of the accounts rendered since the publication of the aforesaid circular. Seventy-seven districts have rendered accounts; the remainder have no transactions relating to warehousing, and are required only to render monthly statements of the fact, which are filed in place of accounts. Many of these accounts, as from New York, Boston, San Francisco, New Orleans, Philadelphia, Baltimore, and Portland, are very large, and the examination requires an acquaintance with the rates of duty assessed by many tariff acts upon all articles of merchandise imported, and also with the numerous forms and regulations belonging to the warehouse system.

ACCOUNTS OF THE TREASURER OF THE UNITED STATES.

The accompanying statement will exhibit the nature of the accounts, with the amount of moneys involved, audited from July 1, 1869, to June 30, 1870.

The magnitude of the statement will convey some idea of the labor performed in the adjustment of the accounts. The accounts of the Treasurer of the United States for the general receipts and expenditures of the Government are made up and rendered quarterly. The account current (a volume of some three hundred pages) has to be carefully compared with a certified account received from the Register of all warrants drawn on him, or in his favor, during the quarter, the amount remaining unpaid and outstanding of previous quarters, and the amount of such warrants for which he claims credit as being paid, the amount of balances in the various depositories, &c. All warrants drawn on the Treasurer are paid by drafts, and he cannot receive credit for the payment of a single warrant unless it is accompanied by its appropriate draft, properly indorsed by the payee. The examination and comparison of these drafts are intricate and laborious.

The internal revenue warrants at this time fully equal one-half of the yearly issue of warrants prior to the rebellion, many of which require the critical examination of from one to over three hundred drafts.

The amount embraced in the accounts of the Treasurer of the United States, adjusted within the fiscal year ending June 30, 1870, is \$842,898,788 97.

The mileage and compensation of members of the House of Representatives are paid by the Treasurer on certificates of the Speaker of the House, which are the Treasurer's vouchers and upon which he receives credit in the adjustment of his account as agent. This account has to be carefully compared with the journal of the Sergeant-at-arms, who keeps the individual accounts of the members, &c.

The account of the Secretary of the Senate is even more intricate, owing to the irregular sessions of that body.

SALARY ACCOUNTS.

Under this head is embraced the adjustment of the accounts (with two or three exceptions) of disbursing officers for payment of salaries to all persons in the departments at Washington who receive a regular compensation, with some accounts also for temporary and additional clerk-hire. These accounts include the pay-rolls of the Treasury Department, State, War, Navy, Interior, and Post Office Departments, and of the Attorney General, (now the Department of Justice;) also, the accounts of Superintendent of Weights and Measures, Clerk of the House of Representatives, Secretary of the Senate, Librarian of Congress, Congressional Printer, all offices of assistant treasurers of the United States and United States depositories, private secretaries, &c., of the President of the United States, salaries, &c., of Metropolitan Police, and all accounts of the United States Coast Survey.

CONTINGENT ACCOUNTS, ETC.,

includes the contingencies of all the executive departments, Treasury, War, Navy, and Interior; contingencies of the House of Representatives under different appropriations; all the accounts of the Department of Agriculture, salaries, distribution of seeds, &c., under different appropriations; all the accounts of the Commissioner of Public Buildings and Grounds, embracing repairs and preservation of all the public works in the city of Washington, about one hundred different appropriations; all the accounts of the disbursing agent for new dome, Capitol extension, new jail, enlargement of the congressional library, grading the public grounds around the Capitol, &c.; all the accounts of the agent, &c., for the library of Congress, botanic garden, &c., fourteen appropriations; expense of the national loan; contingent expenses of the assistant treasurers of the United States at New York, Boston, New Orleans, Charleston, Denver City, San Francisco, &c.; contingent expenses of the Executive Mansion; contingent expenses of Congressional Printer; accounts for repairs, &c.; furniture for Treasury Department, act of April 7, 1866.

SEPARATE CLASSIFICATION OF ACCOUNTS.

The accounts settled by this division are various, and preclude any general classification. During the last fiscal year the whole number of accounts settled in this office in this branch of its business was 1,683, involving an expenditure of \$5,027,918 25. The number for the present fiscal year will be largely increased.

The following classification embraces the several accounts examined and settled: Construction and repairs of public buildings, furniture for public buildings, public printing, Government Asylum, Deaf and Dumb Asylum, steamboat inspectors, life-saving stations, contingent expenses of United States depositories, Columbia Hospital, timber agents; many other accounts of not less importance, that cannot well be classified, are settled.

In the recording division of the office there are employed five clerks, whose duties consist in recording the reports and certificates of the Auditor to the Comptroller of the Treasury and Commissioner of Customs, on the accounts accruing in the office and the correspondence incident thereto.

There is a large amount of miscellaneous business, much of it of great

importance, requiring the highest clerical qualifications, which has no appropriate classification with any of the divisions previously described, that is dispatched by the chief clerk.

I know of no higher merit of those engaged in the service of government, and more deserving of commendation and recompense, than the faithful and efficient performance of the entire range of duty in all its delicate and responsible relations. Justice and expediency may bring this appropriately within the province of legislation as worthy of the appreciation that honors fidelity, rewards merit, and imparts moral strength to government.

It is not less a pleasure than a duty to state that the clerks of this office have performed all their official responsibilities with industry, capability, and fidelity.

With great respect, your obedient servant,

T. L. SMITH,
First Auditor.

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

REPORT OF THE SECOND AUDITOR.

REPORT

OF

THE SECOND AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
Second Auditor's Office, November 1, 1870.

SIR: I have the honor to submit herewith the annual report of this office for the fiscal year ending June 30, 1870, showing in detail the condition of business in each division at the commencement of the year, its progress during the year, and its condition at the end thereof.

BOOK-KEEPERS' DIVISION.

The following statement shows the amount and nature of the work performed by this division during the year:

Requisitions registered, journalized, and posted.

On what account drawn.	Number.	Amount.
DEBIT REQUISITIONS.		
<i>Pay.</i>		
Advances in favor of Pay Department.....	77	\$21, 740, 000 00
Advances in favor of Adjutant General's Department.....	74	258, 807 64
Advances in favor of Ordnance Department.....	164	2, 454, 931 48
Advances in favor of Medical Department.....	15	495, 000 00
Advances under direction of the Secretary of War.....	12	40, 574 50
Advances in favor of Indian Department.....	345	2, 920, 148 14
Claims paid under appropriations of Pay Department.....	56	156, 351 43
Claims paid under appropriations of Adjutant General's Department.....	23	772 16
Claims paid under appropriations of Ordnance Department.....	10	86, 235 14
Claims paid under appropriations of Medical Department.....	237	23, 489 18
Claims paid under appropriations in charge of Secretary of War.....	219	101, 865 65
Claims paid under appropriations of Quartermaster's Department.....	1	47 10
Claims paid under appropriations of Indian Department.....	592	716, 704 76
Claims paid under special acts of relief by Congress.....	3	2, 068 53
Payments to Treasurer United States, internal revenue fund.....	21	153, 586 62
Payments to National Asylum for Disabled Volunteer Soldiers.....	17	1, 630, 172 99
Payments to Soldiers' Home.....	18	91, 870 77
Total payments.....	1, 884	30, 872, 626 09
<i>Transfer.</i>		
Requisitions issued for the purpose of adjusting appropriations:		
Transferring amounts from appropriations found to be chargeable, to such as are entitled to credit on the books of the Second Auditor's office.....	186	36, 014, 407 04
Transferring amounts, as above, to the books of Third Auditor's office.....	415	1, 246, 695 31
Transferring amounts, as above, to the books of Fourth Auditor's office.....	1	1, 245 00
Total transfers.....	602	37, 262, 347 35
Aggregate debits.....	2, 486	\$68, 134, 973 44
CREDIT REQUISITIONS.		
<i>Refunding.</i>		
Deposits under appropriations of Pay Department.....	25	\$20, 582 21
Deposits under appropriations of Adjutant General's Department.....	2	241 85
Deposits under appropriations of Ordnance Department.....	46	2, 765, 861 41

Requisitions registered, journalized, and posted—Continued.

On what account drawn.	Number.	Amount.	
Deposits under appropriations of Medical Department.....	22	\$369,466 71	
Deposits under appropriations in charge of Secretary of War.....	1	75 00	
Deposits under appropriations of Quartermaster's Department.....	1	1,612 75	
Deposits under appropriations of Indian Department.....	33	252,754 89	
Total refunding.....	130	3,410,534 82	
<i>Counter.</i>			
Requisitions issued for the purpose of adjusting appropriations:			
Transferring amounts to appropriations entitled to credit from appropriations found to be chargeable on the books of the Second Auditor's office.....	185	\$36,014,407 04	
Transferring amounts, as above, from appropriations on the books of the Third Auditor's office, to the books of the Second Auditor's office.....	40	304,200 43	
Transferring amounts, as above, from appropriations on the books of the Fourth Auditor's office, to the books of the Second Auditor's office.....	1	41,044 02	
Total counter.....	226	36,359,651 49	
Aggregate credits.....	356	39,770,186 31	
Aggregate debits and credits.....	2,842	107,905,159 75	
Deducting the credits from the debits, shows the net amount drawn out to be.....		28,364,787 13	
APPROPRIATION WARRANTS.			
<i>Credits.</i>			
In favor of appropriations of Pay Department.....	7	} \$32,276,690 08	
In favor of appropriations of Adjutant General's Department.....			100,000 00
In favor of appropriations of Ordnance Department.....			1,448,893 20
In favor of appropriations of Medical Department.....			247,000 00
In favor of appropriations in charge of the Secretary of War.....			230,050 12
In favor of appropriations of Indian Department.....			677,513 30
In favor of appropriations of National Asylum for Disabled Volunteer Soldiers.....			1	801,088 20
In favor of appropriations of Soldiers' Home.....	1	7,381 25	
Under special acts of relief by Congress.....	2	2,262 53	
Total credits.....	56	35,790,878 68	
<i>Debits.</i>			
Transfer from Ordnance Department to Engineer Department, (being for erection of bridge at Rock Island, Illinois).....	1	\$693,335 67	
Transfer from appropriations of the Interior Department, known as "Interior proper," to those known as "Interior civil".....	1	36,220 00	
Surplus fund warrant, carrying balances of various Indian appropriations not needed to surplus fund.....	1	91,992 33	
Total debits.....	3	821,548 00	
Aggregate debits and credits.....	59	36,612,426 68	

SETTLEMENTS MADE.

During the year the following settlements of a miscellaneous character were made by this division :

On what account drawn.	Number.	Amount.
In favor of the National Asylum for Disabled Volunteer Soldiers.....	5	\$1,367,811 06
In favor of the Soldiers' Home.....	1	7,381 25
Closing old accounts of disbursing officers, transferring credits to other offices, &c.....	20	
Total.....	26	1,375,192 31

SETTLEMENTS ENTERED.

Paymasters'	206
Recruiting	326
Medical	199
Indian	131
Ordnance	80
Miscellaneous	384
Special	246
Claims, war	422
Claims, Indian	526
	<hr/>
	948
Total number of settlements	<hr/>
	2,520
	<hr/>
Number of letters written	846
	<hr/>

New sets of books have been opened during the last three years, and the ledgers, in use since the organization of the office in 1817, have been discontinued. All open accounts have had to be critically examined, checked, and compared with the settlements on file, preparatory to being transferred from the old to the new books, which has necessarily involved a large amount of labor. It will be several years before this work can be finally completed and the old books entirely closed up. A new index of all the accounts that have ever been opened in the office has been prepared, and is now ready to be transcribed. The system of keeping the books and accounts has been greatly simplified and improved. In addition to the work specified above, much has been done of a miscellaneous character which cannot be stated in detail.

PAYMASTERS' DIVISION.

The total number of settlements made during the year is 1,930, as follows:

Paymasters' accounts examined and reported	1,083
Old settlements of paymasters' accounts revised	533
Charges against officers on account of double payments	168
Credits in favor of officers for overpayments refunded	13
Miscellaneous	133
	<hr/>
Total	1,930
	<hr/>

The amounts involved in the above are as follows:

Paymasters' accounts	\$141,438,680 99
Amount of fines, forfeitures, &c., for the support of the National Asylum for Disabled Volunteer Soldiers, ascertained to be due: 1st, in the current examination of paymasters' accounts, \$293,053 46; 2d, in a special examination by three clerks of this division, who commenced in November, 1869, and reported June 30, 1870, \$31,299 97; and 3d, in the adjustment of claims of the heirs of deceased soldiers, \$3,182 22. The aggregate amount so found has been paid to the asylum, care of Major General Benjamin F. Butler, president, by requisitions on the treasury, in accordance with the act of Congress of March 21, 1866, as follows:	
July 7, 1869	\$40,091 71
August 7, 1869	44,646 56
September 4, 1869	33,326 98
October 4, 1869	5,244 09
November 2, 1869	23,150 49
December 3, 1869	26,511 96
December 22, 1869	21,718 25
January 4, 1870	14,386 72
February 2, 1870	4,625 44
March 4, 1870	17,870 82
April 4, 1870	31,267 90

May 4, 1870.....	\$9,352 54	
June 4, 1870.....	11,886 73	
June 30, 1870.....	48,455 46	
		\$332,535 65
Amount of fines, forfeitures, stoppages, &c., for the support of the Soldiers' Home, ascertained to be due in the examination of paymasters' accounts, and paid to Surgeon C. H. Laub, United States Army, secretary and treasurer of said Soldiers' Home, by requisitions on the treasury, in accordance with the act of Congress of March 3, 1859, as follows:		
October 7, 1869.....	\$17,740 77	
January 8, 1870.....	15,917 98	
April 9, 1870.....	16,613 69	
June 30, 1870.....	16,729 54	
		67,001 98
Amount transferred to the Treasurer of the United States on the books of this office, and turned over to him by requisition for tax on salaries withheld from officers of the Army.....		137,939 21
Amount transferred from the appropriation for "Pay of the Army" to that of the "Subsistence Department," pursuant to General Orders No. 63, dated War Department, June 11, 1867.....		315,110 60
Amount transferred from the appropriation for "Pay of the Army" to that for "Ordnance, ordnance stores, &c.," on account of deductions from the pay of officers and soldiers for arms and accoutrements, in accordance with par. 1380, Revised Army Regulations of 1863....		52,390 57
Amount transferred by requisitions to the books of the Third Auditor on account of stoppages against officers of the Army for subsistence stores, quartermasters' stores, transportation, &c.....		4,268 49
Amount passed to the credit of paymasters still in service on account of sums disbursed by them in payment of outstanding checks of paymasters out of service, and on account of sums due them for other reasons.....		112,420 97
Amount charged against officers on account of payments erroneously made them, for time during which they were not properly in service, &c.....		2,401 39
Amount credited to officers on account of refundment of erroneous payments made them.....		3,300 67
Amount involved in charges raised against officers on account of pay drawn a second time for same period.....		36,745 29
Amount involved in credits to officers for refundment of pay drawn twice.....		4,070 97
Total.....		<u>142,506,866 78</u>
Accounts of paymasters on hand June 30, 1869.....		3,673
Accounts of paymasters received during the year ending June 30, 1870.....		689
Total.....		<u>4,362</u>
Accounts of paymasters audited and reported to the Second Comptroller during the year ending June 30, 1870.....		1,083
Accounts of paymasters remaining unsettled June 30, 1870.....		<u>3,279</u>
Number of letters written.....		<u>12,842</u>

ORDNANCE, MEDICAL, AND MISCELLANEOUS DIVISION.

The following statement shows the number of money accounts on hand in the ordnance, medical, and miscellaneous division at the commencement of the year ending June 30, 1870, the number received and settled during the year, and the number remaining on hand unsettled at the end of the year, together with the expenditure embraced in the settlements:

Accounts on hand June 30, 1869.....	937
Accounts received during the year ending June 30, 1870.....	1,394
Total.....	<u>2,331</u>

Accounts settled during the year.....	1,708
Accounts remaining on hand unsettled June 30, 1870.....	623
Amount of the accounts settled during the year.....	<u>\$3,571,107 13</u>

The expenditure named in the foregoing statement was made under the following heads, viz.:

Ordnance Department.....	\$2,267,562 32
Medical Department.....	321,499 08
Expended by disbursing officers out of the Quartermaster's funds, not chargeable to said funds, but to certain appropriations on the books of this office.....	751,022 83
Miscellaneous, viz:	
Contingencies of the Army.....	178,688 01
Secret service.....	11,440 05
Providing for the comfort of sick and discharged soldiers.....	25,971 21
Sick and wounded soldiers' fund.....	7,621 73
Medical and Surgical History and Statistics.....	2,161 64
Expenses of the Commanding General's Office.....	2,239 78
Contingent expenses of the Adjutant General's Department at Department headquarters.....	408 67
Keeping and transporting prisoners of war.....	62 76
Purchase of books of tactics.....	150 00
Expenses of recruiting.....	120 75
Pay of the Army.....	98 00
Relief of certain musicians and soldiers stationed at Fort Sumter, South Carolina, act of July 24, 1861.....	30 00
Relief of Captain Phelps Paine, act of April 1, 1870.....	2,030 30
Total.....	<u>3,571,107 13</u>

Number of letters written..... 1,716

RECRUITING DIVISION.

The following shows the operation of the recruiting division for the year ending June 30, 1870, together with the condition of the division both at the commencement and close of the year:

	Regular recruiting.		Volunteer re-recruiting.		Accounts and claims for return of local bounty.		Total number accounts.	Total amount involved.
	Number of accounts.	Amount involved.	Number of accounts.	Amount involved.	Number of accounts.	Amount involved.		
Accounts on hand June 30, 1869.....	977		144		215		1,336	
Accounts received during the year.....	487		95		57		639	
Total.....	1,464		239		272		1,975	
Accounts settled during the year.....	809	\$155,573 81	137	\$2,288,332 67	53	\$5,137 16	999	\$2,449,063 64
Accounts on hand June 30, 1870.....	655		102		219		976	

The amounts disbursed in the settlements named in the above table were paid from the following appropriations:

REGULAR RECRUITING.

Expenses of recruiting.....	\$147,999 01
Bounty to volunteers and regulars.....	7,470 00

Pay of the Army	\$30 00
Medical and hospital department.....	74 80
Total.....	<u>155,573 81</u>

VOLUNTEER RECRUITING.

Collecting, drilling, and organizing volunteers.....	\$1,657,925 48
Bounty to volunteers and regulars.....	594,150 00
Draft and substitute fund.....	24,627 04
Relief of drafted men	11,100 00
Medical and hospital department.....	530 15
Total.....	<u>2,288,332 67</u>

LOCAL BOUNTY.

Pay of two and three years volunteers.....	5,157 16
Total.....	<u>2,449,063 64</u>
Number of letters written.....	476

INDIAN DIVISION.

General report of the Indian division for the fiscal year ending June 30, 1870:

Number of disbursing accounts of agents on hand June 30, 1869.....	279
Number of property accounts of agents on hand June 30, 1869.....	349
Number of claims on hand June 30, 1869.....	None.
Number of disbursing accounts of agents received during the year.....	626
Number of property accounts received during the year.....	392
Number of claims received during the year.....	635
Total.....	<u>2,281</u>

Number of disbursing accounts of agents audited during the year.....	537
Number of property accounts examined during the year.....	213
Number of claims settled during the year.....	635
Total.....	<u>1,385</u>

Number of disbursing accounts of agents on hand June 30, 1870.....	368
Number of property accounts on hand June 30, 1870.....	528
Number of claims on hand June 30, 1870.....	None.
Total number of accounts, &c., on hand June 30, 1870.....	<u>896</u>

Amount involved in disbursing accounts audited.....	\$1,726,743 45
Amount involved in claims settled	1,307,033 96
Total.....	<u>3,033,827 41</u>

Number of letters written	984
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There was also prepared a report to Congress of receipts and expenditures of the Indian Department during the year.

PAY AND BOUNTY DIVISION.

The following tabular statements exhibit in detail the operations of the two branches of the pay and bounty division during the year, together with the condition of the business of the division, both at the commencement and close of the year.

Examining branch.

The three following tables show the work performed by the examining branch of this division during the year:

Claims in cases of white soldiers.

DATE.	ADDITIONAL BOUNTY ACT, JULY 28, 1866, AND AMENDMENTS.										ARREARS OF PAY AND ORIGINAL BOUNTY.																				
	Original claims.					Suspended claims.					Total number of claims examined.	Number of letters written.	Original claims.					Suspended claims.					Total number of claims examined.	Number of letters written.							
	Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended; additional evidence insufficient.	Number rejected.				Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended; additional evidence insufficient.	Number rejected.										
1869.																															
July	1,601	388	728	259	226	2,114	516	1,348	250	3,715	3,064	1,830	668	601	241	320	2,022	574	928	520	3,852	3,065									
August	1,930	246	667	271	146	2,131	582	1,509	40	4,061	3,095	2,213	845	667	271	430	1,545	582	924	39	3,758	3,096									
September	1,892	642	636	311	293	1,661	579	958	124	3,543	3,607	1,879	642	635	310	292	1,661	579	957	125	3,540	3,608									
October	1,583	451	593	318	221	1,600	585	938	78	3,183	3,447	1,571	440	593	317	221	1,600	585	937	78	3,171	3,447									
November	2,454	810	1,024	374	246	1,762	797	939	26	4,216	4,337	1,782	365	768	458	291	2,086	556	1,427	103	3,968	4,336									
December	1,657	510	666	261	220	1,627	536	1,026	65	3,284	2,788	2,716	450	984	779	494	1,788	591	1,033	164	4,504	5,576									
1870.																															
January	954	285	331	307	31	1,806	809	908	89	2,760	2,803	2,161	324	845	635	357	2,931	888	1,859	184	5,092	5,607									
February	359	113	135	106	5	1,110	442	568	100	1,469	2,336	1,783	240	750	557	236	2,911	926	1,985	.....	4,694	4,672									
March	266	95	93	74	4	875	324	485	66	1,141	2,555	2,121	261	740	899	221	3,773	916	2,429	498	5,894	5,120									
April	126	30	49	47	.....	813	259	513	41	939	3,184	3,225	299	1,534	916	486	3,556	754	2,216	586	6,781	6,360									
May	51	3	4	44	.....	646	178	395	73	697	3,633	4,108	288	2,433	867	520	3,120	586	2,009	525	7,228	6,674									
June	17	16	.....	1	.....	732	255	371	106	749	5,185	4,654	413	2,401	777	1,063	3,444	775	2,088	581	8,098	5,185									
Total	12,880	4,189	4,926	2,373	1,392	16,877	5,862	9,958	1,058	29,757	40,034	30,143	5,234	12,951	7,027	4,931	30,437	8,312	18,792	3,333	60,580	56,746									

SECOND AUDITOR.

Claims in cases of colored soldiers, including both arrears of pay and bounties.

Date.	Original claims.					Suspended claims				Total number of claims examined.	Number of letters written.
	Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended, additional evidence insufficient.	Number rejected.		
1869.											
July.....	619	230	311	78		1,584	420	925	239	2,203	1,820
August.....	300	45	209	46		1,642	400	1,115	127	1,942	2,000
September.....	192	8	138	46		1,742	470	1,145	127	1,934	1,748
October.....	390	31	215	84	60	2,403	678	1,617	106	2,793	1,949
November.....	645	114	442	89		1,822	612	1,148	62	2,467	2,578
December.....	496	93	328	75		1,332	493	1,741	98	1,828	2,689
1870.											
January.....	665	58	555	52		1,396	316	1,003	77	2,061	2,566
February.....	115	12	82	21		1,699	405	1,216	78	1,814	2,207
March.....	439	10	168	53	208	1,850	429	1,324	97	2,289	2,488
April.....	317	6	172	35	104	2,185	619	1,443	123	2,302	2,413
May.....	439	5	98	26	310	1,690	293	1,250	147	2,129	1,893
June.....	295	7	179	20	89	1,368	257	1,052	59	1,663	1,728
Total.....	4,912	619	2,897	625	771	20,713	5,392	13,979	1,342	25,625	25,479

SUMMARY.

Date.	Original claims.					Suspended claims.				Total number of claims examined.	Number of letters written.
	Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended, additional evidence insufficient.	Number rejected.		
1869.											
July.....	4,050	1,286	1,640	578	546	5,720	1,510	3,201	1,009	9,770	7,949
August.....	4,443	1,736	1,543	528	576	5,318	1,564	3,548	206	9,761	8,191
September.....	3,953	1,292	1,409	667	585	5,064	1,628	3,060	376	9,017	8,963
October.....	3,544	922	1,401	719	502	5,603	1,848	3,492	264	9,147	8,843
November.....	4,981	1,289	2,234	921	537	5,670	1,965	3,514	191	10,651	11,251
December.....	4,869	1,062	1,978	1,115	714	4,747	1,620	2,600	327	9,616	10,453
1870.											
January.....	3,780	667	1,731	994	388	6,133	2,013	3,770	350	9,913	10,976
February.....	2,257	365	967	684	241	5,720	1,773	3,769	178	7,977	9,215
March.....	2,826	366	1,001	1,026	433	6,498	1,669	4,238	591	9,324	10,163
April.....	3,668	325	1,755	998	590	6,554	1,632	4,172	750	10,222	11,957
May.....	4,598	296	2,535	937	830	5,456	1,057	3,654	745	10,054	12,200
June.....	4,966	436	2,580	798	1,152	5,544	1,287	3,511	746	10,510	12,098
Total.....	47,935	10,042	20,774	10,025	7,094	68,027	19,566	42,729	5,733	115,962	122,259

Settling branch.

The three following tables show the work performed by the settling branch of this division during the year.

Claims in cases of white soldiers.

Date.	ADDITIONAL BOUNTY, ACT JULY 23, 1866.				Amount in- volved.	ARREARS OF PAY, &C., ACT JULY 22, 1861.				Amount in- volved.
	Number of claims.					Number of claims.				
	Received.	Allowed.	Rejected.	Whole No. disposed of.		Received.	Allowed.	Rejected.	Whole No. disposed of.	
1869.										
July	1,749	789	98	887	\$75,166 74	953	1,208	496	1,704	\$190,340 65
August	1,708	820	143	963	78,182 68	1,124	807	387	1,194	127,275 11
September	1,305	833	98	931	78,313 22	1,687	989	392	1,381	162,431 90
October	1,267	1,099	116	1,215	103,742 54	1,537	1,014	478	1,492	239,548 30
November	1,593	1,340	173	1,513	125,762 32	1,430	1,147	419	1,566	157,362 01
December	1,150	1,166	86	1,252	109,991 01	3,110	982	384	1,366	132,158 33
1870.										
January	199	1,071	141	1,212	101,674 32	1,217	1,355	521	1,876	178,516 77
February	32	1,602	68	1,670	150,843 10	1,028	862	317	1,179	144,312 33
March	49	1,451	173	1,624	138,052 71	2,760	1,137	568	1,705	148,567 65
April	55	999	92	1,091	95,004 57	5,307	1,070	533	1,603	178,639 02
May	45	862	91	953	81,842 46	3,669	837	328	1,165	126,965 43
June	133	753	112	865	70,782 00	3,930	864	112	976	135,431 60
Total	9,284	12,785	1,391	14,176	1,209,357 67	27,752	12,272	4,935	17,207	1,921,549 10

Claims in cases of colored soldiers, including both arrears of pay and bounties.

Date.	Number of claims.				Amount in- volved.
	Received.	Allowed.	Rejected.	Whole No. disposed of.	
1869.					
July	988	800	68	868	\$140,881 49
August	570	187	43	230	31,452 18
September	417	469	76	543	62,574 42
October	324	549	27	376	68,604 74
November	308	456	93	549	80,352 60
December	504	400	82	482	70,562 84
1870.					
January	245	482	73	555	84,905 08
February	180	521	29	550	81,708 21
March	233	577	87	664	111,362 54
April	210	500	101	601	88,004 69
May	146	471	30	501	82,906 37
June	181	492	72	564	86,554 47
Total	4,366	5,904	781	6,685	1,029,869 54

REPORT ON THE FINANCES.

Claims in cases of colored soldiers, &c.—Continued.

SUMMARY.

Date.	Number of claims.			Total number of claims disposed of.	Amount involved.	Number of letters written.
	Received.	Allowed.	Rejected.			
1869.						
July.....	3,690	2,797	662	3,459	\$406,388 88	7,326
August.....	3,402	1,814	573	2,387	236,909 97	4,500
September.....	3,409	2,291	566	2,857	323,319 54	4,654
October.....	3,188	2,662	621	3,283	431,895 58	5,066
November.....	3,330	2,943	685	3,628	363,476 93	5,731
December.....	4,764	2,548	552	3,100	312,712 18	6,240
1870.						
January.....	1,661	2,908	735	3,643	365,096 17	6,442
February.....	1,240	2,985	414	3,399	376,863 64	5,800
March.....	3,042	3,165	828	3,993	397,982 90	7,573
April.....	5,572	2,569	726	3,295	361,648 19	6,568
May.....	3,860	2,170	449	2,619	291,714 26	5,950
June.....	4,244	2,109	296	2,405	292,768 07	5,839
Total.....	41,402	30,961	7,107	38,068	4,160,776 31	71,689

Consolidated statement showing the operations of the entire division for the fiscal year ending June 30, 1870.

Date.	Number of claims.			Whole No. disposed of.	Amount involved.	No. of letters written.	No. of certificates issued.
	Received.	Allowed.	Rejected.				
1869.							
July.....	3,690	2,797	2,249	5,046	\$406,388 88	15,275	3,100
August.....	3,402	1,814	1,367	3,181	236,909 97	12,691	3,010
September.....	3,409	2,291	1,609	3,900	323,319 54	13,617	2,736
October.....	3,188	2,662	1,604	4,266	431,895 58	13,909	4,042
November.....	3,330	2,943	1,797	4,740	363,476 93	16,982	3,039
December.....	4,764	2,548	1,994	4,542	312,712 18	16,693	3,445
1870.							
January.....	1,661	2,908	2,079	4,987	365,096 17	17,418	3,049
February.....	1,240	2,985	1,276	4,261	376,863 64	15,015	2,661
March.....	3,042	3,165	2,445	5,610	397,982 90	17,736	3,351
April.....	5,572	2,569	2,474	5,043	361,648 19	18,525	3,160
May.....	3,860	2,170	2,131	4,301	291,714 26	18,150	2,708
June.....	4,244	2,109	1,840	3,949	292,768 07	17,937	2,153
Total.....	41,402	30,961	22,865	53,826	4,160,776 31	193,948	36,454

In addition to the above there have been made in this division twelve settlements on account of fines, forfeitures, stoppages, &c., against soldiers of the regular Army, embracing \$16,945 94, paid to the treasurer of the Soldiers' Home, in accordance with the act of Congress of March 3, 1859, making the total number of settlements in this division 30,973, and the total disbursements \$4,177,722 25.

Number of claims under act of July 28, 1866, (white,) on hand June 30, 1869... 18,363
 Number of claims for arrears of pay and original bounty (white) on hand June 30, 1869..... 29,650
 Number of colored claims on hand June 30, 1869..... 18,173

Total number of claims on hand June 30, 1869..... 66,186

Number of claims under act of July 28, 1866, (white,) on hand June 30, 1870.. 10,040
 Number of claims for arrears of pay and bounty (white) on hand June 30, 1870. 29,835
 Number of colored claims on hand June 30, 1870..... 13,887

Total number of claims on hand June 30, 1870..... 53,762

The following statement shows the condition of the claims on hand at the close of the year :

Number of claims suspended, awaiting evidence to be filed by claimants or their attorneys	45, 871
Number of claims under the decision of the Supreme Court in the case of United States, appellants, vs. Hosmer, awaiting further action of Congress	2, 253
Number of claims ready for settlement	3, 220
Number of claims unexamined June 30, 1870	2, 418
Total	<u>53, 762</u>

PROPERTY DIVISION.

The following statement shows the condition of business in this division at the commencement of the year, its progress during the year, and its condition at the end of the year :

Number of property returns of officers on hand June 30, 1869	88, 827
Number of property returns of officers received during the year	18, 637
Total	<u>107, 464</u>
Number of property returns of officers examined during the year	43, 689
Number of property returns of officers on hand June 30, 1870	<u>63, 775</u>
Number of certificates of non-indebtedness issued to officers	696
Amount stopped from the pay of officers for property not accounted for	<u>\$2, 061 90</u>
Number of letters written during the year	18, 992
Number of letters recorded	10, 891

DIVISION OF INQUIRIES AND REPLIES.

The work performed in the division of inquiries and replies during the year ending June 30, 1870, is as follows :

Number of inquiries on hand unanswered June 30, 1869

Officers making inquiry.	Number received.	Number answered.
Adjutant General	4, 998	8, 036
Paymaster General	815	849
Quartermaster General	39	39
Commissary General of Subsistence	103	102
Third Auditor	1, 023	1, 002
Fourth Auditor	39	40
Commissioner of Pensions	2, 588	2, 666
Other sources	4, 104	3, 699
Total	13, 709	16, 435

Inquiries on hand unanswered June 30, 1870	769
Corrections of records made by request of the Adjutant General	1, 368
Rolls and vouchers copied for Adjutant General and Paymaster General	1, 704
Rolls copied for preservation in this office	33
Number of letters written	<u>3, 762</u>

While the above figures exhibit a summary of the work of this division, they fail to convey an adequate idea of the research and labor involved in the preparation of the proper replies to inquiries, as is shown by the fact that sometimes a single case requires reference to as many as one hundred paymasters' accounts, and a reply frequently covers from twenty to thirty pages of foolscap.

DIVISION FOR THE INVESTIGATION OF FRAUDS.

During the year 3,044 cases have been under examination and investigation in this division. Briefs have been prepared in 493 cases; 490 cases have been finally disposed of, 126 of which were rejected; 112 cases have been prepared for suit and prosecution through the various United States courts.

The amounts recovered by suit and otherwise are as follows:

Money recovered by draft, certificate of deposit, and current funds, credited to the proper appropriations through the Treasurer's and Paymaster General's offices.....	\$8,930 04
Money recovered and turned over to Paymasters J. L. Hodge and E. H. Brooke, to be credited to the proper appropriations.....	4,568 63
Amount recovered and paid directly to claimants through United States courts.....	3,206 91
Amount unlawfully withheld by agents, secured to claimants by interposition of this office.....	1,940 51
Amount recovered as fines and costs of prosecution.....	597 91
Amount of Treasury certificates issued in fraudulent cases, recovered before payment.....	1,337 59
Amount of paymasters' checks issued in fraudulent cases, recovered before payment.....	200 00
Amount of charges raised against paymasters on account of payments upon forged receipts.....	100 00
Amount secured by offset.....	93 46
Amount secured by recovery of Treasury certificates before payment, and deductions made therefrom on account of overpayments.....	450 00
Payment stopped on certificates, involving the amount of.....	885 23
Total.....	22,310 28
In addition to the above there has been secured by bond, payable to the United States in case certain money drawn upon forged receipts and powers of attorney is not paid over to the rightful claimants.....	1,700 00
Total amount secured.....	24,010 28

There are now under examination and investigation 3,370 cases, as follows:

Fraudulent and contested claims in cases of white soldiers, in which settlements had been made prior to notice of fraud and receipt of adverse claims.....	984
Fraudulent and contested unsettled claims in cases of white soldiers.....	265
Fraudulent and contested claims in cases of colored soldiers, in which settlements had been made prior to notice of fraud and receipt of adverse claims..	438
Unsettled claims of widows of colored soldiers, involving fraud in the marriage evidence.....	289
Unsettled contested claims of widows of colored soldiers.....	246
Supposed fraudulent unsettled claims filed from Shelby County, Tennessee, in cases of colored soldiers.....	1,102
Miscellaneous claims believed to involve fraud.....	46
Total.....	3,370
Number of claims on hand June 30, 1869.....	2,972
Number of claims received during the year.....	888
	3,860
Number of claims finally disposed of during the year.....	490
	3,370
Number of claims on hand June 30, 1870.....	4,851
Number of letters written.....	4,851

DIVISION IN CHARGE OF ARCHIVES.

During the year it has been found necessary to set apart two additional rooms for the temporary deposit of accounts until taken up for settlement, making the whole number of rooms now occupied by this division twenty-four.

The following is a statement of the work performed by this division :

Number of accounts filed in rooms of temporary deposit, awaiting settlement.	3,685
Number of accounts temporarily absent from the files, and upon desks of clerks for settlement.....	251
Number of confirmed settlements received from the Second Comptroller, verified, briefed, and transferred to permanent files :	
Paymasters'.....	199
Indian.....	657
Miscellaneous.....	3,198
	<u>4,054</u>
Number of accounts verified, arranged, and filed.....	689
Number of accounts reexamined, rearranged, boarded, and filed.....	7,631
Number of accounts withdrawn and returned to files.....	6,705
Number of vouchers withdrawn and returned to accounts.....	75,908
Number of duplicate vouchers examined and attached to originals.....	63,756
Number of abstracts of accounts put in book form.....	1,327
Number of mutilated rolls repaired with tracing muslin.....	38,958

In addition to the above there has been much work of a general character performed by this division, involved in the care and distribution of the blank forms used throughout the office, assisting clerks in obtaining needed papers from the files, registering all new accounts received, and keeping the books containing the records of payments made to the Army.

Number of letters written..... 729

REGISTRY DIVISION.

This division was organized in October, 1869. Its duties are to keep a record of the claims, accounts, vouchers, letters, &c., received in the office; to brief the same, and distribute them to the various divisions to which they pertain; to record and index letters sent from the office; to register licenses of agents; to examine, keep account of and mail all pay, bounty, and miscellaneous certificates issued; to keep a record of and forward all matter referred to other offices; to attend to miscellaneous correspondence, &c. These duties were previously discharged in various parts of the office, but gathering them under the charge of a single division has been found very advantageous.

The following is a statement of the work performed in this division since its organization :

Number of letters received.....	56,663
Number of letters written.....	57,756
Number of letters recorded.....	78,863
Number of letters referred to other Bureaus.....	1,158
Number of dead letters received and registered.....	2,648
Number of licenses received and registered.....	1,699
Number of claims received, briefed, and registered.....	41,009
Number of miscellaneous accounts received from other offices and distributed.....	2,248
Number of miscellaneous vouchers received, briefed, and registered.....	23,524
Number of pay and bounty certificates examined, registered, and mailed.....	22,416
Number of pay and bounty certificates examined, registered, briefed, and forwarded to Paymaster General in accordance with joint resolution of April 10, 1869.....	14,058
Number of miscellaneous certificates examined, registered, and mailed.....	5,192

For convenience of reference, I annex the following consolidated statement showing the various classes of accounts settled in the office, the

number of each class on hand at the beginning of the year, the number received and disposed of during the year, and the number on hand at the end of the year; also the amount involved in settlements:

Description of accounts.	On hand June 30, 1869.	Received during year.	Disposed of during year.	On hand June 30, 1870.	Amount involved in settlements.	Number of letters written.
Paymasters'	3, 673	689	1, 083	3, 279	\$142, 107, 329 15	12, 842
Indian agents'	279	626	537	308	1, 726, 745 45	984
Indian agents', (property)	349	392	213	528	1, 307, 083 96	
Indian claims		635	635			1, 716
Ordnance, medical, and miscellaneous	937	1, 394	1, 708	623	3, 571, 107 13	
Bounty, arrears of pay, &c	66, 186	41, 402	53, 826	53, 762	4, 160, 776 31	193, 948
Regular recruiting	977	487	809	655	155, 573 81	476
Volunteer recruiting	144	95	137	102	2, 286, 332 67	
Claims for return of local bounty	215	57	53	219	5, 157 16	
Ordnance and Quartermaster's Department, (property)	88, 827	18, 637	43, 689	63, 775		18, 992
Soldiers' Home		17	17		91, 329 17	
National Asylum		19	19		1, 700, 346 71	
Total	161, 587	64, 450	102, 736	123, 311	157, 113, 779 52	228, 958

Besides the number of letters stated in the above table, there have been written 134,598 relating to the miscellaneous business of the office, making a total of.....

Number of claims, &c., received, briefed, and registered.....	363, 556
Number of licenses of claim agents received and recorded.....	173, 487
Number of letters copied and indexed.....	2, 234
Average number of clerks employed during the year.....	99, 864
	300

In addition to the foregoing, various statements and reports have been prepared and transmitted from the office, as follows:

Annual report to the Secretary of the Treasury of the transactions of the office during the fiscal year.

Annual statement of the recruiting fund, prepared for the Adjutant General of the Army.

Annual statement of the contingencies of the Army, prepared in duplicate for the Secretary of War.

Annual report of balances on the books of this office remaining unaccounted for more than one year, transmitted to the First Comptroller.

Annual report of balances on the books of this office remaining unaccounted for more than three years, transmitted to the First Comptroller.

Annual statement of the clerks and other persons employed in this office during the year 1869, or any part thereof, showing the amount paid to each on account of salary, with place of residence, &c., in pursuance of the eleventh section of the act of 26th August, 1842, and resolution of the House of Representatives of January 13, 1846, transmitted to the Secretary of the Treasury.

Monthly tabular statement showing the amount of business transacted in the office during the month, and the number of accounts remaining unsettled at the close of the month, transmitted to the Secretary of the Treasury.

Monthly report of absence from duties of employes in this office, with reasons therefor, transmitted to the Secretary of the Treasury.

Pay-rolls, upon which payment was made to the employes of this office, prepared semi-monthly, in duplicate.

There has been no new class of claims presented during the year, but that for bounty under the decision of the Supreme Court of March 14,

1870, in favor of soldiers who enlisted for three years under the call of the President of May 3, 1861, for 42,034 volunteers, and who were discharged for disability other than wounds before serving two years. Of this class 2,253 claims have been presented, which are suspended for congressional action.

By General Order No. 15, of the War Department, of May 4, 1861, the volunteers called for as above were to be organized into forty regiments, and each non-commissioned officer and private was promised a bounty of \$100 *when discharged*. As the act of July 22, 1861, was manifestly intended to apply to all who had enlisted, as well as to those who might thereafter enlist under it, and made it a condition for the payment of bounty to a discharged soldier that "he shall have served for a period of two years," no distinction was made by the accounting officers in the denial of bounty to such as had not served two years, between those who enlisted prior and those who enlisted subsequently to the passage of the law. The Supreme Court, however, decided that inasmuch as Congress, by the resolution of August 6, 1861, legalized the proclamation of the President of May 3, 1861, and the orders and acts done under it, the promise of bounty became a part of the contract of enlistment of the troops then called for, notwithstanding the terms of the act of July 22, 1861. While the proclamation of the President and General Orders Nos. 15 and 25 only contemplated the raising of *forty* regiments, it appears that *eighty-two* regiments were organized and accepted prior to July 22; and as the Adjutant General is unable to designate the forty regiments referred to, the accounting officers will not be able to settle any of this class of claims until after Congress, by legislation, shall have placed all volunteers enlisting, for three years, prior to July 22, 1861, and who were discharged before serving two years, upon the same footing as to bounty.

Many complaints have been received from claimants in Europe of the unfaithfulness and extortion of their agents, both at home and in this country; and I have been led to the conclusion that it would be for the interest of all foreign claimants and of the Government if all claims for arrears of pay, bounty, &c., were required by law to be presented through the United States consuls, and that payment be made through the same channels. By this method the Government would secure itself more effectually against imposition by fraudulent claimants, and at the same time make sure that its obligations are properly discharged. Those claims are generally small, the claimants poor and ignorant of our laws, and easily imposed upon by persons who are designing and unscrupulous. I respectfully commend the subject to the consideration of Congress.

During the past year some changes have been made for the better in the organization of the office, and the work in all its departments is progressing in a satisfactory manner. It affords me great pleasure to speak of the interest manifested in its business by all the gentlemen employed, and I commend their general ability, industry, and faithfulness.

For the purpose of doing them an act of justice, and at the same time to furnish a reply to inquiries frequently made in relation to the character and amount of work done in this office, the expenses of the war, &c., I have prepared the following tables.

The first is a condensed statement of all the settlements of money accounts and claims from March 4, 1817, when the office was organized, until June 30, 1861, a period of forty-four years. This time is divided

into two periods, so as to show at a glance the amount passed upon prior and subsequent to the Mexican war.

Prior to the time when I assumed charge of the office the accounts were not so kept as to leave a record of all the work done, and it is therefore not possible to give a statement beyond that of the money settlements.

The second table is a condensed statement of the number and amount of money settlements by the different divisions of the office, the number of property accounts adjusted, the number of claims rejected, the number of examinations and certificates to the Paymaster General and Commissioner of Pensions, and other incidental work performed in each year during the past nine years:

Number of accounts settled from March 4, 1817, to June 30, 1861.

Accounts.	From March 4, 1817, to June 30, 1847.	From June 30, 1847, to June 30, 1861.	Total.
Ordnance, medical, and miscellaneous.....	13, 232	6, 695	19, 927
Recruiting and disbursing officers.....	12, 880	6, 097	18, 977
Arrears of pay, &c.....	6, 283	21, 361	27, 644
Paymasters.....	1, 759	1, 427	3, 186
Indian agents.....	3, 254	5, 562	8, 816
Total.....	37, 408	41, 142	78, 550

Statement of accounts settled and amounts involved from June 30, 1861, to June 30, 1870.

For the year ending—	Paymasters' accounts.		Ordnance, medical, and miscellaneous.		Indian agents' accounts.		Bounty, arrears of pay, &c.		Recruiting and disbursing officers' accounts.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
June 30, 1862.....	141	\$4, 181, 276 33	4, 017	\$29, 128, 526 30	616	\$3, 335, 885 23	3, 328	\$249, 180 64	1, 504	\$217, 088 97	9, 606	\$37, 111, 957 47
June 30, 1863.....	645	47, 875, 231 36	11, 802	38, 847, 899 20	590	2, 099, 257 87	19, 191	2, 443, 293 39	1, 356	398, 785 94	33, 524	91, 664, 467 76
June 30, 1864.....	773	88, 944, 415 39	15, 988	55, 539, 537 64	501	2, 242, 154 74	80, 756	10, 970, 528 91	1, 880	2, 220, 744 15	99, 898	159, 917, 380 83
June 30, 1865.....	738	90, 094, 847 46	22, 059	42, 647, 077 68	866	3, 231, 449 00	84, 517	14, 047, 599 35	2, 594	8, 019, 331 56	110, 774	158, 040, 305 05
June 30, 1866.....	981	110, 209, 718 62	7, 228	26, 932, 784 54	448	2, 821, 256 33	78, 335	16, 189, 247 17	4, 317	21, 353, 127 68	91, 309	177, 536, 134 34
June 30, 1867.....	1, 451	183, 041, 476 09	3, 206	23, 050, 181 18	821	4, 273, 208 91	59, 121	10, 638, 782 78	3, 765	19, 891, 437 59	68, 364	240, 895, 086 55
June 30, 1868.....	1, 038	146, 305, 528 14	1, 897	20, 484, 892 13	962	5, 301, 722 89	203, 980	19, 598, 445 88	2, 416	5, 262, 140 63	210, 293	196, 952, 639 67
June 30, 1869.....	1, 216	183, 052, 989 46	1, 990	8, 598, 706 04	1, 169	4, 715, 039 43	85, 279	8, 355, 618 22	1, 478	2, 841, 079 24	91, 132	207, 563, 432 39
June 30, 1870.....	1, 083	141, 438, 680 99	1, 708	3, 571, 107 13	1, 172	3, 033, 827 41	53, 827	4, 160, 776 31	946	2, 443, 906 48	58, 736	154, 648, 298 32
Total.....	8, 066	995, 144, 163 84	69, 895	248, 770, 621 84	7, 145	31, 113, 801 81	668, 334	86, 653, 472 65	20, 256	62, 647, 642 24	773, 696	1, 424, 329, 702 38

Statement of property accounts and miscellaneous work performed in connection with the settlement of above accounts.

For the year ending—	No. of property accounts adjusted.	No. of bounty claims rejected.	No. of letters written.	No. of letters, &c., received, briefed, and registered.	No. of requisitions registered and posted.	No. of certificates from rolls furnished Paymaster General's and other offices.
June 30, 1862.....	5, 021	822	14, 584	37, 473	5, 589	.....
June 30, 1863.....	7, 368	1, 470	40, 651	134, 816	5, 144	.....
June 30, 1864.....	29, 745	2, 374	108, 373	254, 690	5, 410	.....
June 30, 1865.....	163, 429	2, 210	126, 569	170, 340	5, 995	38, 904
June 30, 1866.....	176, 263	19, 099	370, 020	245, 903	2, 698	74, 041
June 30, 1867.....	141, 698	27, 236	478, 477	486, 305	2, 401	134, 328
June 30, 1868.....	129, 463	41, 217	603, 698	220, 209	1, 868	320, 408
June 30, 1869.....	91, 322	26, 526	405, 745	171, 931	2, 709	125, 315
June 30, 1870.....	43, 689	22, 866	363, 556	173, 487	2, 842	16, 435
Total.....	787, 998	143, 820	2, 511, 673	1, 895, 154	34, 656	709, 431

SECOND AUDITOR.

From the establishment of the office in 1817 to the close of the fiscal year ending June 30, 1847, the number of money accounts settled was 37,408. The average number of clerks employed was 15, making a yearly average of 83 accounts settled by each clerk.

During the fourteen years from June 30, 1847, to June 30, 1861, the number of money accounts and claims settled was 41,142. The average number of clerks employed was 26, and the average number of settlements by each was 113 for each year.

From the 30th of June, 1861, to the close of the last fiscal year, a period of nine years, the number of cash accounts allowed and settled was 773,696. To this number I add 143,820 rejected, because every claim rejected usually involves as much labor and care in the examination as a claim that is allowed and paid, making an aggregate of 917,516. During this period the average number of clerks employed was 286, and the average number of settlements per clerk was 356 for each year.

Although the records of the office afford no means for definitely determining the number of property accounts settled prior to 1861, a careful examination, based upon such data as can be found, indicates that the ratio of increase in the number of settlements since the commencement of the late war is about double what it is in the cash accounts. Assuming this to be the fact, the number of property accounts settled annually by each clerk, from 1817 to June 30, 1847, was 39, and from 1847 to 1861, 58, while during the last nine years the average has been 306.

The total average of both classes of settlements per man for the three periods named would be: From March 4, 1817, to June 30, 1847, 122; from June 30, 1847, to June 30, 1861, 171; from June 30, 1861, to June 30, 1870, 662.

It will be found that, including the rejected claims, nearly *twelve times as many* money accounts and claims have been settled in *nine years* as were settled in the preceding *forty-four*; and when it is remembered that during that long period the military claims were mainly those of the regular Army, settled by rolls and returns prepared by officers thoroughly educated in their duties, and that but few changes were made in the pay, allowances, and emoluments of men and officers, while during the recent war the Army consisted chiefly of volunteers, that the rolls and returns were necessarily defective, and that the rates of compensation and the laws relating to bounties were frequently changed, it can easily be understood that many difficulties have attended the settlement of claims during the last nine years which were entirely unknown during the former period, and which imposed additional labor in their investigation and demanded a larger degree of vigilance, faithfulness, and care.

As very full memoranda accompany the tables, showing the condition of the business in charge of the several divisions of the office, I have not deemed it necessary to refer more particularly to either of them.

I am, sir, very respectfully,

E. B. FRENCH,
Auditor.

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

REPORT OF THE THIRD AUDITOR.

REPORT

OF

THE THIRD AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
Third Auditor's Office, October 22, 1870.

SIR: In compliance with instructions from your office, and the requirements of law, I have the honor to transmit herewith the following report of the business operations of this office for the fiscal year ending June 30, 1870, and also for the first quarter of the fiscal year ending June 30, 1871.

BOOK-KEEPERS' DIVISION.

The duties devolving upon this division are, in general, to keep the appropriation and money accounts of the office.

Three sets of double-entry books are kept. Into the first are posted the accounts of disbursing officers and agents of the Quartermaster's and Engineer Departments of the Army, and the accounts of the various loyal States for expenses incurred during the late rebellion; the second contains the accounts of the Subsistence Department, Bureau of Refugees, Freedmen and Abandoned Lands, and pension agents of the Government; the third set relates to other appropriations made by Congress coming under the supervision of the Third Auditor.

In addition to the foregoing, debit and credit accounts are kept as follows: with the Second Comptroller, of all settlements referred to him for revision; and with the War and Interior Departments, of all reports forwarded to them for requisitions. From the books of this division are furnished the charges upon which are based the settlements of money accounts of the various disbursing officers of the Government. Here also is kept a complete record and fair copy of all requisitions passing through the office.

The annexed statement of the financial operations of the office during the fiscal year ending June 30, 1870, also for the first quarter of the current fiscal year, exhibits the amounts drawn on specific appropriations except those under direction of the Chief Engineer of the Army, which are aggregated and entered under the general heading, "Engineer Department." It also shows the repayments into the treasury for the same period.

The average number of clerks engaged in this division during the period embraced in this report has been eight, and that number now constitutes the active force of the division.

The number of requisitions drawn on the Secretary of the Treasury by the Secretaries of War and Interior for the fiscal year ending June 30, 1870, is 3,773, amounting to \$91,107,151 58, as follows:

On account of appropriations for Quartermaster's Department.....	\$13,136,534 61
Incidental expenses	5,629,227 71
Barracks and quarters.....	4,440,110 69

Army transportation	\$16,127,410 09
Horses for cavalry and artillery	4,060,814 89
Officers' transportation	505,752 20
Heating and cooking stoves	19,447 39
Clothing of the Army	5,341,532 80
Signal service	5,199 43
Telegraph for military purposes	294,556 35
National cemeteries	433,955 54
Supplying, &c., prisoners of war	22,570 16
Collecting, drilling, &c., volunteers	21 94
Gunboats on western rivers	8,595 90
Maintenance of steam-rams	100 00
Pay and supplies of 100-day volunteers	1,047 54
Minute men, Pennsylvania, Maryland, Ohio, Indiana, and Kentucky ..	2,821 70
Purchase of clocks	33 00
Reimbursing Indiana, &c.	477,276 07
Refunding expenses, &c., to the States	869,632 21
Capture of Jefferson Davis	80,783 12
Pay Washington and Oregon volunteers, 1855-'6	4,876 65
Services Washington and Oregon volunteers, 1855-'6	39,322 18
Act for the relief of Otis N. Cutler	50,000 00
Repairs of barracks, quarters, and hospitals at forts not occupied	9 60
Twenty per cent. extra compensation	650 54
Horses and other property lost in the military service, act March 3, 1849	232,797 84
Subsistence of the Army	4,856,651 38
Pensions, invalid	10,029,760 80
Pensions, widows and others	18,254,282 73
Support of Bureau of Refugees, Freedmen and Abandoned Lands	1,458,703 91
Commutation of rations to prisoners of war in rebel States	19,000 00
Relief of destitute people in the District of Columbia	22,500 00
Unclaimed pensions	161 86
Payment of tax on salaries, act March 2, 1867	3 33
Engineer Department	4,681,002 42
	<hr/>
	91,107,151 58
	<hr/>

Number of counter requisitions drawn on sundry persons in favor of the Treasurer of the United States during the fiscal year ending June 30, 1870, is 1,505, amounting to \$30,403,395 22, as follows:

On account of deposits	\$1,544,818 26
Second Auditor's drafts, (transfers)	1,230,413 92
Third Auditor's drafts, (transfers)	27,545,223 41
Fifth Auditor's drafts, (transfers)	7 50
Commissioner of Customs' drafts, (transfers)	242 50
Interior Department's drafts, (transfers)	20,766 70
Navy Department's drafts, (transfers)	1,600 00
Canceled requisitions	60,322 93
	<hr/>
	30,403,395 22
	<hr/>

NOTE.—The amount entered under the general head of "Engineer Department" embraces all the moneys disbursed under the direction of the Chief Engineer of the Army, and covers drafts on about one hundred and seventy-five specific appropriations, which, for economy of space, are here classed under the above general heading.

Report of business transacted in the Third Auditor's Office, United States Treasury, in the fiscal year ending June 30, 1870.

Description of accounts.	No. of accounts remaining on hand June 30, 1869.	No. of accounts received in year 1870.	Number of accounts settled in year ending June 30, 1870.		Number of accounts unsettled June 30, 1870.	
	Monthly and quarterly.	Monthly and quarterly.	Monthly and quarterly.	Am't involved.	Monthly and quarterly.	Amount involved.
Quartermasters' Money	151	248	305	\$31,045,231 69	94	\$7,219,697 66
Quartermasters' Property	20,838	668	10,690		10,836	
Commissaries' Money	1,299	3,263	2,850	6,982,931 13	1,712	1,920,838 97
Pension agents' do	637	714	631	25,596,876 39	720	36,858,535 73
Engineers' do	88	271	220	5,412,543 24	139	3,980,095 18
Ref. F. and A. L. do	55	82	73	1,419,821 41	64	1,879,071 47
Ref. F. and A. L. Property	36	368	372		32	
Signal Officers' Money	3	3	5	7,425 88	1	3,895 60
Signal Officers' Property	14	254	234		34	
Total	23,141	5,871	15,380	70,464,829 74	13,632	51,862,134 61
Claims for—						
Horses lost	5,698	381	748	\$194,838 43	5,531	\$965,019 32
Steamboats destroyed	78	10	15	269,393 21	73	740,984 34
Oregon war	863	118	131	52,422 51	850	83,666 36
Miscellaneous	4,115	1,655	1,729	2,945,522 06	4,041	2,853,027 76
State war	12	25	26	1,131,142 48	11	1,695,025 43
Total	10,966	2,189	2,649	4,593,318 69	10,506	6,337,723 21

QUARTERMASTERS' DIVISION.

The accounts of quartermasters cover a wide and varied range of disbursement and property accountability, embracing disbursements for barracks, quarters, hospitals, store-houses, offices, stables, storage and transportation of all army supplies, army clothing, camp and garrison equipage, the purchase of cavalry and artillery horses, fuel, forage, straw material for bedding, stationery, hired men, per diem to extra duty men, postage, expenses of courts-martial, of the pursuit and apprehension of deserters, of the burial of officers and soldiers, of hired escorts, of expresses, interpreters, spies and guides, of veterinary surgeons and medicines for horses, of supplying posts with water, and generally the proper and authorized expenses for the movements and operations of an army not expressly assigned to any other department. The "returns" are an account of the disposition made of all property paid for by the Quartermaster's Department, (except clothing, camp and garrison equipage, which are accounted for to the Second Auditor.)

The tabular statement herewith exhibits in a condensed form the result of the labors of the force employed in this division.

Unsettled money accounts remaining on hand June 30, 1869, 151 involving	\$30,110,017 02
Received during the year ending June 30, 1870, 248, involving	8,154,912 33
Total, 399, involving	38,264,929 35
Adjusted and reported to the Second Comptroller for revision, 305, involving	31,045,231 69
Leaving on hand unsettled June 30, 1870, 94, involving	7,219,697 66

Accounts adjusted during the year as above stated, 305, involving....	\$31,045,231 69
To which add the number of supplemental settlements made during the year, 1,052, involving.....	16,282,543 91
Making the aggregate number of money settlements during the year, 1,357, involving.....	<u>47,327,775 60</u>
Unsettled property returns on hand June 30, 1869.....	20,858
Property returns received during the year.....	668
Total number to be examined.....	21,526
Property returns examined during the year.....	10,690
Leaving on hand unsettled June 30, 1870.....	<u>10,836</u>
Property returns settled during the year as above stated.....	10,690
To which add the number of supplemental settlements of property returns....	2,509
Making the aggregate number of property settlements.....	<u>13,280</u>
Signal accounts remaining on hand June 30, 1869, 3, involving.....	\$4,664 09
Signal accounts received during the year, 3, involving.....	6,657 39
Total number of signal accounts, 6, involving.....	<u>11,321 48</u>
All of which have been adjusted.	
Signal returns on hand June 30, 1869.....	14
Signal returns received during the year.....	254
Making a total number to be settled.....	268
Total number settled.....	234
Leaving on hand unsettled June 30, 1870.....	<u>34</u>

RECAPITULATION.

	Money accounts.		Property returns.	Supplemental settlements.			Signal accounts.			Total.	
	No.	Amount involved.		Property.	Money.	Amount involved.	Property.	Money.	Amount involved.	No.	Amount involved.
On hand per last report, June 30, 1869....	151	\$30,110,017 02	20,858	.....	.....	.....	14	3	\$4,664 09	21,026	\$30,114,681 11
Received during the year ending June 30, 1870.....	248	8,154,912 33	668	2,570	1,052	\$16,282,543 91	254	3	6,657 39	4,795	24,444,113 63
Total.....	399	38,264,929 35	21,526	2,570	1,052	16,282,543 91	268	6	11,321 48	25,821	54,558,794 74
Reported during the year.....	305	31,045,231 69	10,690	2,570	1,052	16,282,543 91	234	6	11,321 48	14,857	47,339,097 08
Remaining unsettled June 30, 1870.....	94	7,219,697 66	10,836	.....	.....	.....	34	.....	.....	10,964	7,219,697 66
Total.....	399	38,264,929 35	21,526	2,570	1,052	16,282,543 91	268	6	11,321 48	25,821	54,558,794 74

THIRD AUDITOR.

In obtaining this result, a vast amount of labor was required, as will appear from the following items, viz :

Number of vouchers examined during the year.....	1,682,107
Number of pages of differences and copy of same written.....	69,144
Number of letters written.....	41,049
Number of calls for charges against officers.....	10,227
Number of pages of abstracts furnished.....	9,600

Besides a large amount of miscellaneous work connected with the receiving, registering, filing, withdrawing, and forwarding of accounts, and preparing, registering, and filing of personal charges, transcribing registers, &c., which cannot well be exhibited in the tabular report. Through the section having in charge the collection of balances due the United States, 246 officers have been notified of the condition of their accounts, and in 144 cases the sureties of bonded officers have been notified when the officer himself neglected to settle his accounts; 4 cases have been reported to the Solicitor of the Treasury for suit; 330 officers, with an aggregate indebtedness against them of \$30,969,768 52, have not yet taken the necessary steps to obtain a settlement of their accounts.

It will be observed that the number of accounts and returns on hand June 30, 1869, was 21,026, and the number remaining on hand June 30, 1870, is 10,964; showing a reduction of the number on hand at the end of the fiscal year of 10,062; and, judging from the number of settlements made during the year, it would be reasonable to believe that all the accounts and returns could be settled during the incoming year. Such, however, is not the case, as it appears that the accounts of more than 5,000 officers, and the returns of more than 9,000 officers, are now in the incorrect files, awaiting "corrections" and "explanations," on which supplemental settlements can be based; and it is ascertained that more than 60,000 of the accounts and returns rendered during the late rebellion are yet in the Quartermaster General's Office awaiting the administrative scrutiny of that officer, prior to their transmission to this office for settlement.

It is believed that quite a large number of accounts and returns will be closed under the provisions of the act "to authorize the settlement of the accounts of officers of the Army and Navy," approved June 23, 1870.

By reason of the period which has intervened since the close of the war, increasingly great difficulty is experienced in obtaining the present address of those formerly officers of the army, in order to obtain the necessary data on which to base final settlements of accounts; and as officers who have in any way become accountable for public money or property cannot obtain the pay due them until a final settlement of their accounts has been reached, it will readily be perceived that the interests of the public service, as well as justice to those who, in the hour of their country's peril, rushed to the rescue, demand that all possible expedition should be used to obtain an early adjustment of all accounts growing out of the war. It would therefore appear to be desirable that quite as large a clerical force be employed in the adjustment of these accounts during the incoming year as has been employed during the year just closed.

The force now employed in the quartermasters' division is 130 clerks.

SUBSISTENCE DIVISION.

This division audits the accounts of all commissaries and acting commissaries of subsistence in the Army, whose duties are to purchase the provisions and stores necessary for the feeding of the Army, and see to their proper distribution. These commissaries render monthly money accounts, with proper vouchers, for disbursements of the funds intrusted

to them, together with a provision return and vouchers showing the disposition of provisions and stores purchased and received during each month. These accounts are received monthly through the office of the Commissary General of Subsistence, and are every six months (or oftener, if the officer ceases to disburse) examined and audited in this division, and the money accounts and vouchers, together with a certified statement of their condition, referred to the Second Comptroller of the Treasury for his decision thereon. Upon their receipt back from the Comptroller with the statement approved, the officers are then officially notified of the result of said examinations, and are called upon by this office to adjust or explain any omissions or errors that may have been discovered. The money and provision accounts, together with all vouchers and papers belonging thereto, are, after examination, placed in the settled files of this division for future reference, and remain permanently in the custody of this office.

There have been received and registered during the year 3,263 money accounts of officers disbursing in the Subsistence Department, involving the expenditure of \$7,497,015 75. During the same period, 2,850 accounts (containing 49,004 vouchers) were audited and reported to the Second Comptroller of the Treasury, involving the expenditure of \$6,982,931 13.

In connection with the above, there were received and registered during the year 2,799 provision returns; and within the same period 2,750 provision returns (containing 53,432 vouchers) were examined and adjusted. The total number of vouchers contained in the accounts examined was 102,436.

During the year 828 official letters have been written, 610 pages of differences written and copied, and 3,289 queries received and answered.

Average number of clerks engaged upon the division during the year, 7½.

	No. of accounts.	Amount involved.
Remaining on hand June 30, 1869.....	1,299	\$1,406,754 35
Received during the year ending June 30, 1870.....	3,263	7,497,015 75
Total	5,562	8,903,770 10
Audited and reported to Second Comptroller during the year.....	2,850	6,982,931 13
Remaining unsettled June 30, 1870.....	2,712	1,920,838 97
<hr/>		
Provision returns on hand June 30, 1869.....		1,102
Provision returns received during the fiscal year.....		2,799
Total		3,901
Provision returns examined during the year.....		2,750
Provision returns remaining on hand June 30, 1870.....		1,151
<hr/>		
Money accounts on hand June 30, 1869.....	1,299	
Provision returns on hand June 30, 1869.....	1,102	
		2,401
Money accounts received during the fiscal year.....	3,263	
Provision returns received during the fiscal year.....	2,799	
		6,062
Total		8,463
Money accounts audited during the fiscal year.....	2,850	
Provision returns examined during the fiscal year.....	2,750	
		5,600
Total accounts on hand June 30, 1870.....		2,863

ENGINEER DIVISION.

This division is employed in the examination of the accounts of engineer officers of the Army and engineer agents, who, under the direction of the Chief Engineer of the Army, disburse moneys out of the various appropriations for public works, now 175 in number, made from time to time by Congress, and which may be classed under the following general heads, viz :

The purchase of sites and materials for, and the construction and repairs of, the various fortifications throughout the United States. Construction and repairs of roads, bridges, bridge-trains, &c., for armies in the field. Surveys on the Atlantic and Pacific coasts. Purchase of sites and materials for, and the construction of, sea-coast defenses. Examination and surveys of the northern and western lakes and rivers. Construction and repairs of breakwaters. Repairs and improvement of harbors, both on the sea and lake coasts. Improvement of rivers and purchase of snag and dredge-boats for the same. And in general all appropriations of a similar nature are disbursed under the direction of the Chief Engineer, and the accounts of the disbursing officers are examined and adjusted by this division. The average number of clerks employed in this division for the year ending June 30, 1870, was five.

The following statements show the transactions of this division since June 30, 1869 :

ACCOUNTS RECEIVED.

Months.	Period.		Amount involved.
	Quarters.	Months.	
July 1869	4		\$250,648 23
August 1869	37		787,985 89
September 1869	17		199,697 20
October 1869	20		440,167 31
November 1869	18		325,448 56
December 1869	16	4	916,406 06
January 1870	20		600,646 44
February 1870	15	2	294,353 80
March 1870	26	24	1,504,604 87
April 1870	15		427,485 81
May 1870	19	12	471,729 44
June 1870	22		856,048 24
Total	229	42	7,074,623 85

BUSINESS TRANSACTED.

Months.	Period.		Amount involved.	Total credited.
	Quarters.	Months.		
July 1869	27	18	\$1,247,191 68	\$1,380,605 00
August 1869	20	27	1,290,461 68	1,266,840 54
September 1869	5		65,173 68	120,409 00
October 1869	29		729,831 11	759,229 62
November 1869	20		560,924 88	645,491 04
December 1869	11		103,610 94	167,599 10
January 1870	4		20,977 75	21,342 76
February 1870	19		826,040 36	619,360 40
March 1870	22		292,213 32	429,570 08
April 1870	9		76,348 91	78,858 25
May 1870	3		75,488 57	77,486 75
June 1870	6		116,548 34	147,111 19
Total	175	45	5,404,811 22	5,913,903 73

STATE WAR CLAIMS DIVISION.

The duties of this division embrace the settlement of all claims of the several States for costs, charges, and expenses properly incurred by them for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting its troops employed by the United States in aiding to suppress the recent insurrection against the United States under the various acts and resolutions of Congress relating thereto:

	Original accounts.		Suspended accounts.		Special settlements on suspended accounts.	
	No.	Amount.	No.	Amount.	No.	Amount allowed.
On hand June 30, 1869.....	12	\$1,095,454 06	99	\$5,301,672 45		
Received during the fiscal year.....	25	1,707,641 22				
Total.....	37	2,803,095 28				
Reported during the fiscal year.....	26	1,108,069 21			38	\$267,253 39
On hand June 30, 1870.....	11	1,695,026 07	99	5,034,419 06		

CLAIMS DIVISION.

This division is charged with the examination of all claims presented to this office except pension, back pay, and bounty land claims of the war of 1812, and claims by the several States for reimbursement of expenses incurred in raising troops.

Its duties embrace the settlement of claims of a miscellaneous character arising in the various branches of service in the War Department, growing out of the purchase or appropriation of supplies and stores for the army, the purchase, hire, or appropriation of water-craft, railroad stock, horses, wagons, and other means of transportation, the transportation contracts of the army, the occupation of real estate for camps, barracks, hospitals, fortifications, &c., the hire of employes, mileage, court-martial fees, traveling expenses, commutations, &c.; of claims under the act of March 2, 1861, growing out of the Oregon and Washington Indian war of 1855 and 1856, and other Indian war claims; of claims of various descriptions under special acts of Congress; of any claims not otherwise assigned by law.

The following statements show the business transacted by this division during the fiscal year ending June 30, 1870, and the condition of its business at the commencement and at the end thereof.

1.—Miscellaneous claims.

	No.	Amount claimed.	Amount allowed.
On hand July 1, 1869.....	4,115	* \$2,495,580 22	
Received during the year.....	1,655	† 3,302,969 60	
Total.....	5,770	5,798,549 82	
Disposed of during the year.....	1,729	‡ 2,945,522 06	\$2,124,183 81
On hand June 30, 1870.....	4,041	§ 2,853,027 76	

* This amount is the aggregate claimed in 2,935 cases, the amounts claimed in the others (1,180) not being stated.

† This amount is the aggregate claimed in 1,574 cases, the amounts claimed in the others (81) not being stated.

‡ This amount is the aggregate claimed in 1,677 cases, the amounts claimed in the others (52) not being stated.

§ This amount is the aggregate claimed in 2,832 cases, the amounts claimed in the others (1,209) not being stated.

There were 1,227 letters written relative to this class of claims during the year.

2.—*Lost vessels, &c., (Act March 3, 1849.)*

	No.	Amount claimed.	Amount allowed.
On hand July 1, 1869.....	78	\$798,801 86	.....
Received during the year.....	10	211,575 69	.....
Total.....	88	1,010,377 55	.....
Disposed of during the year.....	15	269,393 21	\$147,515 45
On hand June 30, 1870.....	73	740,984 34	.....

There were 75 letters written during the year relative to this class of claims.

3.—*Oregon and Washington Indian war claims.*

	No.	Amount claimed.	Amount allowed.
On hand July 1, 1869.....	863	* \$90,176 84	.....
Received during the year.....	118	† 44,175 03	.....
Total.....	981	‡ 134,351 87	.....
Disposed of during the year.....	131	§ 50,685 51	\$41,584 15
On hand June 30, 1870.....	850	§ 83,666, 36	.....

* This amount is the aggregate claimed in 441 cases, the amounts claimed in the others (422) not being stated.

† This amount is the aggregate claimed in 89 cases, the amounts claimed in the others (29) not being stated.

‡ This amount is the aggregate claimed in 91 cases, the amounts claimed in the others (40) not being stated.

§ This amount is the aggregate claimed in 439 cases, the amounts claimed in the others (411) not being stated.

There were 240 letters written during the year relative to this class of claims.

HORSE CLAIMS DIVISION.

The duties of this division embrace the auditing of claims, under the act of March 3, 1849, and its amendments, of claims for compensation for the loss of horses and equipage while in the military service of the United States by officers and enlisted men, and for the loss of horses, mules, oxen, wagons, sleighs, and harness while in the military service of the United States by impressment or contract.

The number of claims received and docketed during the year is 360, in which the aggregate amount claimed is \$62,903 36. The number settled and finally disposed of during the same period (including those received prior to as well as during the year) was 748, in which the aggregate amount claimed was \$194,553 43, and on which the aggregate amount allowed was \$67,891 20. There have been during the year 8,169 letters written, and 2,126 received and docketed. Three thousand nine hundred and sixty-seven claims have been examined and suspended, and 1,017 briefs made.

The following table presents the condition of the business of this division at the commencement and close of the year, as well as its progress through the year:

	No.	Amount.	No.	Amount.
Claims on hand June 30, 1869			5,898	\$1,093,351 59
Received during the year			360	62,903 36
Reconsidered during the year			21	3,503 80
Total			6,279	1,159,758 75
Claims allowed during the year	457	\$67,891 20		
Rejected on same		11,292 98		
Amount claimed		79,184 18		
Disallowed during the year	291	115,369 25		
Deduct as finally disposed of during the year			748	194,553 43
On hand unsettled July 1, 1870			5,531	965,205 32

PENSION DIVISION.

The duties devolving upon this division are keeping an account with each army pensioner of the United States, recording the name, rate, date of commencement, noting every increase, reduction, transfer, remarriage, death, and expiration, whether by limitation under existing laws or on account of the disability having ceased. Also, keeping an account with each pension agent, (of whom there are 59,) charging him with all moneys advanced by the Government, under the several appropriations, to pay pensions; receive and register the accounts as sent each month direct to this office by the agents who have disbursed the money, and properly file them for settlement; examine each voucher and enter the payment made by the agent on the roll-book opposite the pensioner's name.

The number of pensioners on the rolls June 30, 1870, is as follows :

Revolutionary, act February 2, 1848	32
Revolutionary, act July 29, 1848	30
Revolutionary, act February 3, 1853	665
War 1812, Florida, Mexican, Indian, and other wars	1,286
War of the rebellion, invalid	86,187
War of the rebellion, widows	107,539

Making a total (not including children, who receive \$2 per month) 195,739

Amount drawn from the treasury to pay pensioners during the year ending June 30, 1870.

Invalids	\$10,029,760 80
Widows and others	18,254,282 73
Total	<u>28,284,043 53</u>

The following tabular statement shows the amount of business disposed of by the pension division during the year ending June 30, 1870 :

	Number.	Amount involved.
Accounts on hand July 1, 1869	637	\$34,811,593 83
Accounts received during the year	714	27,743,819 29
Total	1,351	62,555,413 12
Accounts reported during the year	631	25,596,876 39
Accounts remaining unsettled June 30, 1870	720	36,958,536 73
Total	1,351	62,555,413 12

The accounts on file unsettled are divided as follows:

Accounts of 1868	60
Accounts of 1869	382
Accounts of 1870	278
Total	<u>720</u>
Pensions recorded, increased, changes made, including additional for children of \$2 per month	106,131
Pensions transferred	7,313
Pension vouchers examined	265,621
Payments entered on roll-books	300,106
Pages of difference and miscellaneous copied	2,620
Letters received and registered	3,089
Letters written	3,320

Table exhibiting the amount paid at the several agencies to pensioners, the accounts of which were received during the year ending June 30, 1870.

State.	Agency.	Agent.	Invalid.	Widows.
Arkansas	Little Rock	J. W. Demby	\$11,701 94	\$105,063 09
Arkansas	Fort Gibson	N. Clapperton	1,445 48	14,357 20
Connecticut	Hartford	D. C. Rodman	123,400 27	401,224 14
California	San Francisco	H. C. Bennett	24,576 15	21,428 86
California	do	J. W. Shanklin	84 00	1 68
District of Columbia	Washington	Robert Clarke	1,521 16	9,652 31
District of Columbia	do	W. T. Collins	191,105 74	230,135 02
Delaware	Wilmington	E. D. Porter	22,017 45	41,893 98
Indiana	Port Wayne	Hiram Iddings	146,852 67	305,973 49
Indiana	Indianapolis	J. P. Wiggins	2,555 94	4,511 85
Indiana	do	C. W. Brouse	452,256 51	998,055 40
Indiana	Madison	Mark Tilton	98,217 82	256,981 16
Illinois	Chicago	B. J. Sweet	365,153 22	460,860 12
Illinois	Salem	J. S. Martin	207,378 88	698,590 17
Illinois	Quincy	B. M. Pruttiss	151,629 00	276,331 96
Illinois	Springfield	William Jayne	214,800 49	433,005 91
Iowa	Des Moines	S. Goodrell	78,543 80	179,069 97
Iowa	Fairfield	D. B. Wilson	113,996 15	235,247 21
Iowa	Marion	J. B. Young	105,249 83	219,834 90
Kansas	Topeka	C. E. Lines	73,984 67	113,873 61
Kentucky	Louisville	E. F. Gallagher	2,106 54	11,574 82
Kentucky	do	Samuel McKee	77,839 37	406,230 23
Kentucky	Lexington	A. H. Adams	54,676 57	286,167 33
Louisiana	New Orleans	F. J. Knapp	27,169 37	37,105 45
Maine	Augusta	H. Boynton	134,927 37	270,051 76
Maine	Bangor	Gideon Mayo	135,703 46	263,056 59
Maine	Portland	M. A. Blanchard	167,709 33	301,433 12
Massachusetts	Boston	G. C. Trumbull	31,293 61	63,890 64
Massachusetts	do	C. A. Phelps	505,027 68	879,708 25
Maryland	Baltimore	H. Adreon	134,265 54	217,969 27
Michigan	Detroit	H. Barnes	14,909 06	37,722 70
Michigan	do	A. Kaichen	340,891 60	695,790 22
Michigan	Grand Rapids	T. Foote	72,800 40	145,986 67
Missouri	Macon City	J. T. Clements	87,897 93	270,647 70
Missouri	St. Louis	James Lindsay	212,594 53	624,346 27
Minnesota	St. Paul	R. B. Galusha	46,481 88	94,361 28
Minnesota	do	H. C. Rogers	40,017 98	73,148 39
New Hampshire	Concord	David Cross	155,858 78	298,441 22
New Hampshire	Portsmouth	J. H. Shapley	1,619 55	6,363 47
New Hampshire	do	D. J. Vaughn	36,783 32	78,720 29
New York	Albany	S. H. H. Parsons	264,117 62	515,201 18
New York	Canandaigua	L. M. Drury	513,490 00	819,664 11
New York	New York City	G. M. Van Buren	352,947 81	7,868 67
New York	do	W. H. Lawrence		721,608 90
New York	Brooklyn	D. W. Haynes	81,155 75	188,956 88
New Jersey	Trenton	J. F. Rusling	185,406 36	369,605 77
North Carolina	Raleigh	C. H. Belvin	7,560 41	101,159 42
Nebraska	Omaha	E. A. Allen	1,336 06	1,310 61
Nebraska	do	S. S. Caldwell	8,319 56	11,731 37
New Mexico	Santa Fe	J. L. Collins	365 84	
New Mexico	do	E. W. Little	1,390 40	4,297 01
Ohio	Cincinnati	W. E. Davis	410,834 33	832,611 09
Ohio	Cleveland	L. Swift	144,683 95	280,658 55
Ohio	do	S. M. Barber	109,602 96	189,100 36
Ohio	Columbus	J. A. Norris	251,519 83	542,942 16
Oregon	Oregon City	Henry Warren	2,933 79	3,704 41
Pennsylvania	Philadelphia	W. T. Forbes	838,875 43	3,762 00
Pennsylvania	do	A. R. Calhoun		1,594,652 06
Pennsylvania	do	F. F. Burmeister		130,047 09

Table exhibiting the amount paid at the several agencies to pensioners, &c.—Continued.

State.	Agency.	Agent.	Invalid	Widows..
Pennsylvania	Pittsburg	James McGregor	\$325, 221 88	\$578, 233 24
Rhode Island	Providence	W. H. Townsend	47, 395 44	106, 902 74
Tennessee	Knoxville	John Caldwell	8, 377 70	67, 399 32
Tennessee	do	D. T. Boynton	57, 170 58	440, 050 29
Tennessee	Nashville	W. J. Stokes	34, 333 12	199, 728 06
Vermont	Rutland	N. Kellogg	49, 415 21	88, 444 72
Vermont	Burlington	J. L. Barstow	37, 331 01	65, 920 46
Vermont	St. Johnsbury	E. C. Redington	60, 570 58	93, 418 49
Vermont	do	Stephen Thomas	48, 591 49	80, 058 99
Virginia	Richmond	J. T. Sutton, jr	15, 486 59	55, 483 14
West Virginia	Wheeling	J. M. Doddridge	135, 732 01	346, 744 43
Wisconsin	La Crosse	J. A. Kellogg	43, 849 52	111, 429 96
Wisconsin	Madison	Thomas Reynolds	79, 948 61	193, 543 91
Wisconsin	Milwaukee	M. H. Fitch	9, 195 49	28, 163 63
Wisconsin	do	E. Ferguson	168, 667 68	331, 208 65
Washington Territory	Vancouver	S. W. Brown	1, 602 92	88 66
			8, 963, 474 99	19, 164, 508 68

The force employed in this division during the year consisted of 22 clerks and 2 copyists.

BOUNTY LAND DIVISION.

During the year ending the 30th of June, 1870, 1,633 bounty land claims have been examined, under the several acts of Congress, and returned to the Commissioner of Pensions properly certified.

Sixteen invalid pension claims (war of 1812) have been reported to the Commissioner of Pensions for his action thereon.

Two hundred and fifty letters have been written on subjects relating to the wars of the revolution and 1812 and the subsequent wars for the suppression of Indian hostilities.

REFUGEES, FREEDMEN AND ABANDONED LANDS DIVISION.

The accounts of the agents and officers of the Bureau of Refugees, Freedmen and Abandoned Lands settled in this office are for moneys paid out by the agents and officers of the Bureau for stationery and printing, quarters and fuel, commissary stores and medical supplies, transportation, rents, repairs, and building of schools and asylums, and pay of superintendents of schools, clerks, agents, and officers of the Bureau, telegraphing and postage, and a few incidental expenses, such as the necessary employment of colored laborers, with a view to ameliorate their condition.

	Money accounts.		No. of property accounts.
	No.	Amount.	
On hand June 30, 1869	55	\$665, 329 81	36
Received during the fiscal year	82	2, 633, 563 07	368
Total	137	3, 298, 892 88	404
Reported during the fiscal year	83	1, 419, 821 41	372
On hand June 30, 1870	54	1, 879, 071 47	32

REGISTRY DIVISION.

The duties of this division are to acknowledge, indorse, register, and file, or transmit, the money accounts, returns of internal revenue tax, and abstracts of money transferred, of all disbursing officers whose accounts are audited in this office; to see to their prompt rendition; to report delinquents to the Second Comptroller; and to answer all queries relative to the indebtedness of deceased, retired, and other officers.

During the fiscal year there have been received, acknowledged, indorsed, registered, and filed, or transmitted to the proper Bureaus of the War Department, 8,608 money accounts-current of disbursing officers, to wit: Commissary, 3,823; quartermasters, 2,993; engineers, 1,068; pension, 737; Bureau of Refugees, Freedmen and Abandoned Lands, 87; returns of internal revenue tax, abstracts of money transferred by disbursing officers, and other miscellaneous papers received, acknowledged, indorsed, recorded, and filed, 4,525; letters received, 198; letters written to officers, 306; receipts for money transferred, recorded, 5,190; queries relative to the indebtedness of deceased, retired, and other officers answered, 3,308; disbursing officers reported to the Second Comptroller as delinquent in the rendition of their accounts, 220.

In addition to the foregoing report, showing the condition of the business of this office for the fiscal year ending June 30, 1870, I have the honor to subjoin a statement showing the condition of the business for the quarter ending September 30, 1870, as follows:

Description of accounts.	No. of accounts remaining on hand June 30, 1870.	No. of accounts received in quarter.	Number of accounts settled in quarter ending September 30, 1870.		Number of accounts unsettled September 30, 1870.	
	Monthly and quarterly.	Monthly and quarterly.	Monthly and quarterly.	Am't involved.	Monthly and quarterly.	Amount involved.
Quartermasters' Money	94	103	72	\$3,755,874 57	125	\$5,724,043 66
Quartermasters' Property	10,836	665	2,950		8,551	
Commissaries' Money	1,712	727	825	1,090,385 41	1,614	2,068,552 06
Pension agents' do	720	379	167	4,926,187 57	932	34,463,751 32
Engineers' do	139	77	94	3,307,311 00	121	2,122,840 78
Ref. F. and A. L. do	54	15	25	29,940 43	44	1,983,967 17
Ref. F. and A. L. Property	32				4	
Signal officers' Money	1	1			1	2,880 90
Signal officers' Property	34	158			192	
Total	13,622	2,125	4,133	13,109,699 03	11,584	46,366,041 89
Claims for—						
Horses lost	5,531	100	124	20,545 60	5,507	960,824 96
Steamboats destroyed	73		2	17,722 00	71	723,262 34
Oregon war	850	38	28	9,308 97	860	82,901 85
Miscellaneous	4,041	245	174	374,632 90	4,112	7,392,230 18
State war	11	1	3	266,319 84	9	1,430,185 95
Total	10,506	384	331	688,529 25	10,559	10,589,405 28

BOOK-KEEPERS' DIVISION.

The number of requisitions drawn on the Secretary of the Treasury by the Secretaries of War and Interior for the first quarter of the fiscal year ending June 30, 1871, is 542, amounting to \$17,558,894 28.

Quartermaster's Department..... \$1,154,648 30
Incidental expenses..... 343,529 92

Barracks and quarters.....	\$313,951 33
Army transportation.....	858,191 01
Officers' transportation.....	26,656 94
Cavalry and artillery horses.....	17,575 00
Purchase of stoves.....	105 90
Clothing of the Army.....	22,363 00
National cemeteries.....	12,695 42
Refunding expenses, &c., to the States.....	286,333 76
Claims, act March 3, 1849.....	17,546 86
Subsistence of the Army.....	429,248 04
Pensions, widows and others.....	7,121,827 41
Pensions, invalids.....	4,249,935 68
Bureau Refugees, Freedmen and Abandoned Lands.....	273,585 59
Relief of destitute people in the District of Columbia.....	7,500 00
Signal service.....	5,000 00
Pay of Washington and Oregon volunteers, 1855-'6.....	1,399 78
Services of Washington and Oregon volunteers, 1855-'6.....	8,254 53
Relief of Mrs. M. A. Laurie, act for.....	2,000 00
Relief of Mrs. M. Riddle, act for.....	2,000 00
Relief of William Selden, act for.....	5,000 00
Engineer Department.....	2,399,545 21
Total.....	<u>17,558,894 28</u>

Number of counter requisitions drawn on sundry persons in favor of the Treasurer of the United States during the first quarter of the fiscal year ending June 30, 1871, is 175, amounting to \$958,657 51.

On account of deposits.....	\$471,848 14
Second Auditor's drafts, (transfers).....	269,744 66
Third Auditor's drafts, (transfers).....	215,129 03
Interior Department's drafts, (transfers).....	1,935 68
	<u>958,657 51</u>

QUARTERMASTERS' DIVISION.

	Money accounts.		Property returns.	Supplemental settlements.			Signal accounts.			Total.	
	No.	Am't involved.		Property.	Money.	Amount involved.	Property.	Money.	Amount involved.	No.	Am't involved.
On hand per report of June 30, 1870.....	94	\$7,219,697 66	10,836				34	1	\$2,880 90	10,964	\$7,219,697 66
Received during the quarter ending September 30, 1870.....	103	2,260,220 57	665	534	338	\$2,531,088 80	158			1,799	4,794,190 27
Total.....	197	9,479,918 23	11,501	534	338	2,531,088 80	192	1	2,880 90	12,763	12,013,887 93
Reported during the quarter.....	72	3,755,874 57	2,950	534	338	2,531,088 80				3,894	6,256,963 37
Remaining unsettled September 30, 1870.....	125	5,724,043 66	8,551				192	1	2,880 90	8,869	5,726,924 56
Total.....	197	9,479,918 23	11,501	534	338	2,531,088 80	192	1	2,880 90	12,763	12,013,887 93

COMMISSARY DIVISION.

During the quarter ending September 30, 1870, there were received and registered 727 money accounts, involving \$1,238,104 50, to which add 1,712 accounts, involving an expenditure of \$1,920, 838 97 on hand June 30, 1870, making a total of 2,439 accounts, involving \$3,158,943 47, of which 825 accounts, involving \$1,090,385 41, were audited and reported to the Second Comptroller during the quarter, leaving unsettled 1,614 accounts, involving \$2,068,558 06, as recapitulated below :

	Accounts.	Amount involved.
Remaining unsettled June 30, 1870	1,712	\$1,920,838 97
Received during the quarter	727	1,238,104 50
Total	2,439	3,158,943 47
Audited during the quarter	825	1,090,385 41
Remaining on hand September 30, 1870.....	1,614	2,068,558 06
Provision returns on hand June 30, 1870		1,151
Provision returns received during the quarter		801
Total		1,952
Provision returns examined during the quarter		759
Provision returns remaining on hand September 30, 1870.....		1,193

Number of letters written during the quarter, 223 ; number of money vouchers examined, 10,636 ; number of provision vouchers examined, 10,325 ; total vouchers examined, 20,961.

PENSION DIVISION.

	Number.	Am't involved.
Accounts on hand July 1, 1870	720	\$36,958,536 73
Accounts received during the quarter	379	2,431,402 16
Total	1,099	39,389,938 89
Accounts reported during the quarter	167	4,926,187 57
Accounts remaining unsettled	932	34,463,751 32
Total	1,099	39,389,938 89

The accounts on file unsettled are divided as follows :

Accounts for 1868	36
Accounts for 1869	443
Accounts for 1870	453
Total	932

Amount drawn from the treasury to pay pensions during the first quarter of the fiscal year ending June 30, 1871.

Invalids	\$4,249,935 68
Widows and others	7,121,827 41
Total	11,371,763 09

Pensions recorded, including additional for children of \$2 per month.....	6,318
Pensions transferred.....	1,249
Pensions increased.....	1,162
Pensions dropped.....	443
Pension vouchers examined.....	111,870
Payments entered on roll-books.....	106,838
Pages of difference and miscellaneous copied.....	1,006
Letters received and registered.....	803
Letters written.....	852

During the first quarter of the fiscal year ending June 30, 1871, there have been added 10 clerks, making in all at the end of the first quarter 1871, 32 clerks and 2 copyists.

Since the end of the fiscal year 1870, Congress has changed the mode of paying pensions, (act July 8, 1870,) which nearly doubles the amount of labor to be performed in this division, and will require nearly double the force formerly employed. The present mode of paying pensions under the new law requires pensioners to be paid four times a year, instead of semi-annually as heretofore. The pension agent is required to furnish the pensioner a blank, which is to be executed, and duplicate receipts to be signed before a magistrate, and upon return of this to the agent he is required to send a check payable to the pensioner's order, direct to the address named in the voucher, thus entirely doing away with the practice and use of attorneys to collect the amount due.

During the short time this new pension law has been in operation, the effect has been wonderful; fewer complaints have been made in regard to frauds, and it would seem that the pensioners get more and the attorneys less of the amounts paid for the benefit of these wards of the Government. So far as I am able to learn from those interested, its operations meet with their approbation, and when it becomes fully understood the results will be better appreciated.

ENGINEERS' DIVISION.

Accounts received.

	Period.		Amount.
	Quarter.	Months.	
July 1870.....	18	14	\$584,858 86
August 1870.....	28		163,753 45
September 1870.....	17		607,597 70
Total.....	63	14	1,356,210 01
Remaining on file September 30, 1870.....	120	1	2,122,840 78

Accounts adjusted.

	Period.		Amount involved.	Total credited.
	Quarter.	Months.		
July 1870.....	14		\$313,094 61	\$1,616,073 44
August 1870.....	22	54	2,186,932 75	2,173,288 91
September 1870.....	4		807,283 64	807,453 29
Total.....	40	54	3,307,311 00	4,596,815 64

REFUGEES, FREEDMEN AND ABANDONED LANDS DIVISION.

	Money accounts.		Number of property accounts.
	No.	Amount.	
On hand June 30, 1870	54	\$1, 879, 071 47	32
Received during the quarter	15	324, 836 18	79
Total	69	2, 203, 907 65	111
Reported during the quarter	25	219, 940 48	107
On hand September 30, 1870	44	1, 983, 967 17	4

CLAIMS DIVISION.

1.—Miscellaneous claims.

	No.	Amount claimed.	Amount allowed.
On hand July 1, 1870	4, 041	*\$2, 853, 027 76	.....
Received during quarter	245	14, 913, 835 32	.....
Total	4, 286	7, 766, 863 08	.....
Disposed of during quarter	174	1374, 632 90	\$326, 649 69
On hand September 30, 1870	4, 112	57, 392, 230 18	.....

* This amount is the aggregate claimed in 2,832 cases, the amounts claimed in the others (1,209) not being stated.

† This amount is the aggregate claimed in 217 cases, the amounts claimed in the others (28) not being stated.

‡ This amount is the aggregate claimed in 168 cases, the amounts claimed in the others (6) not being stated.

§ This amount is the aggregate claimed in 2,881 cases, the amounts claimed in the others (1,231) not being stated.

2.—Oregon and Washington Indian War claims.

	No.	Amount claimed.	Amount allowed.
On hand July 1, 1870	850	*\$83, 666 36	.....
Received during quarter	38	† 8, 544 46	.....
Total	888	92, 210 82	.....
Disposed of during quarter	28	† 9, 303 97	\$8, 704 36
On hand September 30, 1870	860	§ 82, 901 85	.....

* This amount is the aggregate claimed in 439 cases, the amounts claimed in the others (411) not being stated.

† This amount is the aggregate claimed in 26 cases, the amounts claimed in the others (12) not being stated.

‡ This amount is the aggregate claimed in 18 cases, the amounts claimed in the others (10) not being stated.

§ This amount is the aggregate claimed in 447 cases, the amounts claimed in the others (413) not being stated.

3.—Lost vessels, &c., (act March 3, 1849.)

	No.	Amount claimed.	Amount allowed.
On hand July 1, 1870	73	\$740, 984 34	.....
Received during quarter .....			.....
Total	73	740, 984 34	.....
Disposed of during quarter	2	17, 722 00	\$7, 222 22
On hand September 30, 1870	71	723, 262 34	.....

HORSE CLAIMS DIVISION.

The number of claims received and docketed during the quarter ending September 30, 1870, is 97, in which the aggregate amount claimed

is \$15,717 24. The number settled and finally disposed of during the same period (including those received prior to as well as during the quarter) was 124, in which the aggregate amount claimed was \$20,545 60, and on which the aggregate amount allowed was \$12,443 09. There have been during the quarter 1,712 letters written, and 502 received and docketed; 963 claims have been examined and suspended, and 157 briefs made.

The following table presents the condition of the business of this division at the commencement and close of the quarter, as well as its progress through the quarter:

	No.	Amount.	No.	Amount.
Claims on hand June 30, 1870			5,531	\$965,205 32
Received during the quarter			97	15,717 24
Reconsidered during the quarter			3	448 00
Total			5,631	981,370 56
Claims allowed during the quarter	87	\$12,443 09		
Rejected on same		1,824 00		
Amount claimed		14,267 09		
Disallowed during quarter	37	6,278 51		
Deduct as finally disposed of during the quarter			124	20,545 60
On hand unsettled October 1, 1870				960,824 96

BOUNTY LAND CLAIMS DIVISION.

Four hundred and sixty-one bounty-land claims were examined and properly certified to the Commissioner of Pensions; forty-five letters written on subjects connected with the division; two invalid pension claims reported to the Commissioner of Pensions for his action.

STATE WAR CLAIMS DIVISION.

	Original accounts.		Suspended accounts.		Special settlements on suspended accounts.	
	No.	Amount.	No.	Amount.	No.	Amount allowed.
On hand June 30, 1870	11	\$1,695,026 07	99	\$5,034,419 06		
Received during the quarter	1	1,479 72				
Total	12	1,696,505 79				
Reported during the quarter	3	266,319 84			2	\$168,965 00
On hand September 30, 1870	9	1,430,185 95	99	4,865,454 06	2	168,965 00

REGISTRY DIVISION.

There have been received, acknowledged, indorsed, registered, and filed 2,059 money accounts and accounts-current, to wit: 959 commissary; 646 quartermaster; 266 engineer; 173 pension; 13 Bureau of Refugees, Freedmen and Abandoned Lands. Returns of internal revenue tax, Abstracts B b, and other miscellaneous papers, received, acknowledged, recorded, and filed, 820. Letters received and filed, 45. Letters written to officers relative to the rendition of their accounts, 54. Receipts for money transferred by disbursing officers recorded, 712. Queries relative to the indebtedness of officers answered, 502. Disbursing officers, who have received United States funds by transfer and failed to account for the same within three months after their receipt, reported to the Second Comptroller, 171.

THE FILES.

An examination of the files of this office shows that the settlements from its organization in March, 1817, to the present time are contained in two rooms in the east front of the Treasury building, extending nearly through the whole length of it, an aggregate length of 264 feet by a width of 30 feet. At present the shelving capacity is equal to 13,200 lineal feet. An additional room on the third floor is now being fitted up with shelves for files, and, when completed, will afford 1,940 feet of shelving, or about one-seventh of the space now in use. The three rooms, it will be seen, contain nearly three miles of shelving, and it is estimated that the unsettled accounts and returns now in the office would completely fill the new room, the others being already filled. The pension accounts are now very large, comprising nearly 400,000 vouchers per annum, and under the new law will be about double that number, or 800,000 vouchers per annum. Up to January 1865, these accounts were separated from the others, and filed by States and agencies; since that date they have been kept in numerical order with the commissary accounts, with which they are numbered. I think it practicable, however, to separate pension accounts from the commissary accounts, and remove them to the new file room. The space thus cleared in the old rooms would probably suffice until the new room shall be filled with pension accounts yet to be settled. The rooms now used for files are very unsuitable for the purpose, especially for those which have to be constantly referred to, being immediately under the roof, and without any side windows. They are very cold in winter and intensely hot in summer; with scarcely any ventilation, and at all seasons very uncomfortable. As the skylights fail to afford sufficient light, the gas which we are compelled to use greatly intensifies the heat. It is suggested that only old accounts, or such as are seldom required to be examined, should be kept in these rooms.

The accounts for which additional shelving and space are required are constantly accumulating, every day adding to their number and bulk. I have stated above the space which they occupy; and their weight is estimated at 200,000 pounds, or 100 tons. The number and size of the accounts of quartermasters and commissaries of subsistence to be received in future cannot be computed with so near an approach to accuracy as the pension accounts; but it is safe to estimate that for the fiscal year ending June 30, 1871, besides the new room above mentioned, an additional space equal to a room of 50 feet by 15 feet will be required. It is probable that the space now being made available for files will be filled in six or eight months, after which it will be indispensable to have additional room, and timely steps should be taken to see that they are provided.

In the division of this Bureau for the auditing of claims filed under the provisions of the act of March 3, 1849, for the loss of horses, &c., while in the military service of the government, many just claims are rejected because they are not embraced in any of the classes specified. For example, there is no provision made for the payment of claims for the loss of horses ridden to death in carrying dispatches or on forced marches, in obedience to orders, or stolen while picketed, or killed while being transported on railways, or injured while being so transported, and abandoned in consequence of such injuries, or lost in consequence of other accidents, and many other losses that cannot well be specified in an act. These losses were incident to the service and occurred without any fault on the part of the owner.

I would suggest that the act be so amended that payment will be provided for all losses of horses that are incident to the service and without any negligence or fault on the part of the owner and when he was in the line of his duty.

I fully indorse and would again call attention to the recommendations of former Auditors as to the necessity of a statute of limitations to all claims against the government. Each succeeding year proves the urgent necessity of some act of this character which shall fix a period when litigation of such claims shall cease.

I would also renew the suggestion contained in the report of my immediate predecessor, (Hon. R. W. Clarke,) of the 15th October, 1869, as to the importance and necessity for the interests of the government of a law library for the use of the claims division of this Bureau, this to be made up of books needed in this division. I am satisfied that a small expenditure in this way would be of great benefit to the public service.

It was expected that the amount of business in the quartermasters' division would have been worked off by the end of the present year, so as to admit of a reduction in the clerical force of the Bureau, but I find that whatever reduction of force can be made in the quartermasters' division will be required in the pension division, in consequence of the act of Congress of July 8, 1870, which changes the method of paying pensions, making them payable quarterly instead of semi-annually, thus doubling the work of the pension division. On the 1st of August I transferred ten clerks from the quartermasters' to the pension division, and think it will be necessary to further increase the force employed in this division, which I propose doing by transferring clerks from other divisions where their services are not so necessary, and in this way avoid any increase in the general force of the Bureau.

It is but just to say that the clerks in this Bureau have generally been attentive to their duties, correct in their department, and useful and diligent in the work assigned them. During the fiscal year ending June 30, 1870, the female copyists have copied and compared 28,986 pages of manuscript; copied 7,445 and compared 7,500 letters; indexed 34,712 names; registered 672 money differences and 4,154 property differences. And during the quarter ending September 30, 1870, they have copied and compared 6,061 pages of manuscript; copied 1,266 letters; compared 2,686 letters; indexed 5,082 names; registered 179 money differences and 1,109 property differences. I deem it proper in this connection to ask attention to the fact that heads of divisions in this office who hold responsible positions do not receive the grade of salary to which their positions should entitle them. In some other Bureaus clerks who hold positions of similar grade and responsibility are paid far larger salaries. In this office heads of divisions are paid salaries of from \$1,600 to \$1,800, while in the office of the Treasurer of the United States heads of divisions are paid \$2,200. There is not, so far as I can see, any good reason why this discrepancy should exist, and I recommend that the salaries of heads of divisions in this office, upon whom devolve duties which require sound judgment, a knowledge of the laws, and a general acquaintance with governmental business, may be increased to a sum commensurate with the grave responsibilities which devolve upon them.

Respectfully submitted.

ALLAN RUTHERFORD,
Auditor.

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

REPORT OF THE FOURTH AUDITOR.

REPORT

OF

THE FOURTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
Fourth Auditor's Office, October 21, 1870.

SIR: I have the honor to submit for your consideration a synopsis of the operations of this office for the fiscal year ending the 30th of June, 1870.

The work of the clerical force of the office will be most conveniently noted and compared by setting it forth in a series of tables, one for each of the divisions; and such tables are accordingly presented in the following order:

I.—PAYMASTER'S DIVISION, WILLAM CONARD, CHIEF.

Statement of accounts received and settled in the Paymaster's Division from July 1, 1869, to June 30, 1870, with the amount of cash disbursed in those settled, and the number of letters written in relation to the same, including marine, pension, and allotment accounts.

PAYMASTERS' AND MARINE ACCOUNTS.

Date.	Accounts received.	Accounts settled.	Letters written.	Cash disbursements.
1869.				
July	30	31	331	\$2,366,969 77
August	24	31	258	2,351,579 86
September	13	30	208	1,783,703 20
October	21	16	214	956,263 72
November	26	25	308	1,372,071 85
December	20	36	216	3,113,429 28
1870.				
January	37	33	254	1,000,174 96
February	21	18	270	1,327,794 44
March	24	36	230	2,431,667 35
April	32	31	260	4,414,990 64
May	23	32	228	1,063,400 99
June	23	40	163	3,135,057 30
Total	294	359	2,940	25,017,103 36

Number of unsettled accounts on hand July 1, 1869, 84; number of unsettled accounts on hand June 30, 1870, 19; average number of clerks employed in the division, 17; number of accounts of pension agents settled, 208; cash disbursements, \$374,076 55.

Statement showing the amount disbursed at the different pension agencies.

PENSION ACCOUNTS.

Location.	Invalid.	Widows and orphans.
Boston, Massachusetts	\$28,945 99	\$67,718 04
Philadelphia, Pennsylvania	15,952 19	52,715 54
Brooklyn, New York	23,486 03	43,182 01
Washington, District of Columbia	4,357 77	18,076 06
Baltimore, Maryland	3,189 88	7,378 39
Providence, Rhode Island	1,296 07	5,232 33
Pittsburg, Pennsylvania	1,516 67	4,845 33
Portsmouth, New Hampshire	4,351 81	6,298 70
St. Paul, Minnesota	684 54	540 00
Louisville, Kentucky	1,068 60	994 46
Trenton, New Jersey	612 43	4,367 87
Richmond, Virginia	1,026 76	8,017 00
New Orleans, Louisiana	1,263 75	3,928 79
Cincinnati, Ohio	6,459 88	11,617 86
Milwaukee, Wisconsin	1,780 67	2,101 20
St. Louis, Missouri	1,057 60	2,550 93
Portland, Maine	6,437 77	11,071 81
Hartford, Connecticut	848 67	2,088 00
Chicago, Illinois	4,365 24	5,134 08
Detroit, Michigan	964 81	3,529 87
San Francisco, California	987 15	2,004 00
Total	110,684 28	263,392 27

ALLOTMENT ACCOUNTS.

Date.	Allotments registered.	Allotments discontinued.
1869.		
July	60	267
August	46	110
September	19	97
October	81	64
November	128	93
December	50	51
1870.		
January	31	100
February	99	97
March	100	65
April	141	50
May	94	42
June	14	41
Total	863	1,077

Statement of unexpired and unreported allotments on the Fourth Auditor's books, with places where payable.

New York	276	Portsmouth	9
Boston	226	Norfolk	28
Philadelphia	173	San Francisco	16
Washington	58		
Baltimore	35	Total	821

Of the above there were registered in 1867	18
Of the above there were registered in 1868	52
Of the above there were registered in 1869	232
Of the above there were registered in 1870	513
Total	821

II.—RECORD DIVISION, CHARLES COOK, CHIEF.

Statement of the correspondence of the Fourth Auditor's Office for the fiscal year ended June 30, 1870, and the work of the Record Division.

Date.	Letters received.	Letters written.	Letters recorded.	Letters filed.	Letters referred to other B. eaus.	Letters indexed.	Names indexed and double-indexed.	Number of reported accounts recorded and indexed.	Licenses registered.	Dead letters registered.	Letters written by record division.
1869.											
July	1,474	1,766	1,804	1,166	10	8,114	14,322	56	18	12	36
August	1,262	1,550	1,323	830	10	5,659	10,362	71	5	13	114
September	1,085	1,827	1,687	739	12	5,439	11,518	.....	5	16	42
October	1,234	2,004	1,418	888	9	4,071	10,173	45	5	25	49
November	1,352	1,968	1,762	968	16	8,068	13,979	267	.....	37	61
December	1,302	1,740	1,743	834	6	9,377	17,696	51	7	29	93
1870.											
January	1,318	1,922	2,231	1,025	8	11,750	20,934	108	4	33	100
February	1,261	1,677	1,860	913	12	10,491	19,707	89	3	29	109
March	1,393	1,770	2,153	960	5	11,237	20,836	63	5	32	111
April	1,340	2,055	1,747	872	9	10,412	20,317	210	46	16	563
May	1,335	1,483	1,644	784	9	6,321	11,398	.....	183	15	287
June	1,234	1,893	1,664	837	11	7,699	15,730	.....	33	15	146
Total	15,590	21,655	21,036	10,836	117	98,638	186,912	960	322	272	1,711

Average number of clerks employed in record division during the year, 9½.

III.—PRIZE MONEY DIVISION, S. M. B. SERVOSS, CHIEF.

Statement of work performed by the Prize Money Division during the fiscal year ending June 30, 1870.

Date.	Prize lists.			Letters.		Claims.		Prize money.
	Number of prize lists received.	Number of prize lists made up.	Amount of prize money for distribution.	Number of letters received.	Number of letters written.	Number of claims received.	Number of claims settled.	Amount of prize money paid.
1869.								
July	3	3	\$11,362 17	475	643	100	68	\$11,201 56
August	2	1	2,675 35	409	488	1,341	1,273	22,203 15
September .....	.....	.....	.....	328	943	487	470	23,430 74
October .....	.....	.....	.....	357	1,654	515	497	14,120 29
November	24	.....	.....	387	895	521	480	12,145 02
December	4	1	1,578 01	377	783	545	527	5,298 77
1870.								
January	5	1	18,967 26	364	785	576	522	8,097 64
February	5	6	11,469 16	318	626	366	345	10,256 76
March	5	5	4,312 24	382	692	275	475	13,484 86
April .....	.....	.....	.....	323	705	45	37	18,030 44
May .....	.....	.....	.....	253	313	168	141	7,588 69
June	14	.....	.....	300	783	259	252	12,688 35
Total	62	17	50,364 19	4,273	8,712	5,198	5,087	158,546 27

Average number of clerks employed, 3½.

IV.—GENERAL CLAIM DIVISION, A. C. ADAMSON, CHIEF.

Annual report of the General Claim Division for the fiscal year ending June 30, 1870.

Date.	Claims received.	Claims settled.	Amount involved.	Letters written.	Number of reports on applications for pensions.	Number of reports on applications for bounty land.	Number of reports on applications for admission to Naval Asylum.
On hand July 1, 1869.....	163						
July.....	154	130	\$10,349 40	540	30	5	
August.....	141	117	10,919 56	511	16		
September.....	134	122	8,544 22	460	12	1	3
October.....	147	109	10,052 60	512	12	1	
November.....	164	121	18,118 66	531	30	2	2
December.....	144	166	16,275 02	450	19		1
1870.							
January.....	196	292	28,995 06	566	15	1	4
February.....	133	145	13,117 18	514	14	1	1
March.....	159	145	10,435 19	587	21	4	
April.....	179	90	10,439 44	485	17	3	1
May.....	183	179	30,576 64	513	10	6	
June.....	129	156	32,769 90	638	15	4	1
Total.....	2,026	1,772	200,592 87	6,307	211	30	14

Average number of clerks, 7.

V.—NAVY AGENT'S DIVISION, WILLIAM F. STIDHAM, CHIEF.

Annual report of the Navy Agent's Division for the fiscal year ending June 30, 1870.

Date.	Accounts received.	Accounts settled.	Amount involved.	Letters written.	Letters received.
1869.					
July.....	66	65	\$195,408 01	24	20
August.....	59	55	1,567,709 38	25	23
September.....	32	35	1,052,959 64	24	21
October.....	25	21	352,301 34	20	31
November.....	30	30	969,373 94	20	21
December.....	39	40	230,726 35	23	24
1870.					
January.....	62	61	350,485 73	30	21
February.....	55	53	412,727 06	25	19
March.....	63	65	3,498,877 79	24	54
April.....	60	61	1,183,370 88	27	35
May.....	29	29	960,645 30	20	18
June.....	18	23	2,030,816 27	21	23
Total.....	538	538	12,805,401 74	283	310

Statement of amount paid by navy agents for allotments during the year 1869.

New York.....	\$53,547 00
Boston.....	36,691 00
Philadelphia.....	39,267 50
Washington.....	18,554 00
Baltimore.....	10,777 00

Portsmouth.....	\$6,432 50
San Francisco.....	2,888 00
Total.....	168,157 00

Accounts remaining on hand June 30, 1870, none;* average number of clerks employed, 4½; number of vouchers examined, 29,335.

VI.—BOOKKEEPER'S DIVISION, PARIS H. FOLSOM, CHIEF.

Statement of the work performed in the Bookkeeper's Division for the fiscal year ending June 30, 1870.

Date.	Letters received.	Letters written.	Internal revenue returned.	Hospital fund returned.	Cash pay requisitions.		Cash repay requisitions.	
					No.	Amount.	No.	Amount.
1869.								
July.....	79	190			124	\$2,066,160 72	1	\$210,000 00
August.....	46	154			124	1,929,493 61	30	305,972 97
September.....	36	150	\$68,172 37*	\$15,628 69*	125	2,308,712 27	8	5,376 60
October.....	78	155			149	2,389,981 52	5	5,835 72
November.....	77	153			132	1,862,618 71	1	101,000 00
December.....	87	175			115	2,011,651 53	60	252,321 34
1870.								
January.....	107	178			105	3,036,910 80	32	497,122 95
February.....	117	133			105	1,345,105 19	32	120,808 43
March.....	100	136	106,021 67†	30,464 34†	107	1,703,652 27	17	200,467 39
April.....	82	15			124	1,391,883 54	31	459,600 83
May.....	93	122			125	2,214,502 85	34	145,618 57
June.....	118	142	70,821 88‡	17,543 78‡	139	1,603,870 44	15	9,355 10
Total.....	1,020	1,693	245,115 92	63,636 81	1,474	23,869,493 45	266	2,313,479 90

Average number of clerks employed, 3.

* For the third quarter of 1869.

† For the second quarter of 1870.

‡ For the fourth quarter of 1869, and the first quarter of 1870.

VII.—DISBURSEMENT AND MISCELLANEOUS DIVISION, B. P. DAVIS IN CHARGE.

Statement of work performed during the fiscal year ending June 30, 1870.

Number of letters written.....	937
Number of dead letters registered.....	272
Number of licenses registered.....	322
Number of checks against accounts ordered.....	256

In addition to the above, Mr. Davis has made up the various statements and reports called for by Congress and the Secretary of the Treasury; kept the record of appointments, resignations, removals, and absences; received and distributed the stationery used by the office; and discharged the duties of disbursing clerk.

An inspection of these tables will show a gratifying amount of work performed during the last fiscal year, in proportion to the number of clerks employed, notwithstanding an unusual degree of sickness which has prevailed.

For the purposes of economy and dispatch of business, as the accumulation occasioned by the war rendered such a step feasible, the allotment division and the pension and marine division have been consolidated with the paymaster's division.

* Although the above statement shows that there were no accounts remaining on hand in the navy agent's division June 30, 1870, it is proper to state that there are a large number of *personal* and other accounts standing open on the ledgers. These accounts are not charged as *received* until they are taken up and adjusted.

The unadjusted balances of nearly four millions of dollars which I mentioned in my annual report of last year, and which had been gradually accumulating for half a century, have now been definitely transferred to proper ledgers, and many of them collected. Their reimbursement to the government will be sought with all possible diligence and promptitude.

During the year I have opened an "appropriation adjustment" account, which has met with much approbation. In consequence of disbursing officers being on a cruise, or at a foreign station, they are frequently compelled to expend the money drawn from one appropriation for the benefit of some other. The general purpose of this account, and its chief practical feature, is that at any moment when it may be required the liabilities between appropriations thus arising can at once be shown. The manner of consolidating into one account the balances which were before left open in each account settled not only facilitates the giving all desirable information, but makes a great saving of time in the various offices of the departments through which transfer requisitions pass.

The cases of the delinquent navy paymasters and navy agents to which I adverted last year have, in as many instances as possible, been brought to a conclusion so far as this office is concerned, and the accounts duly made up for suit placed in the hands of the Solicitor of the Treasury Department. In addition to these civil suits against these paymasters, the Navy Department is also trying them by court-martial as criminals. In alluding to these officers again, and as a degree of newspaper notoriety has been given to the defalcations mentioned, I take pleasure in renewing the tribute of praise I have heretofore paid to the paymasters of the Navy as a class, and testify to their ability and integrity, their courtesy as gentlemen, and their efficiency as officers. The settlements of their accounts, which I am constantly making, justify this indorsement; and it is probably a fact, that no set of disbursing officers in any country, or under any circumstances, have expended so much money with more correctness or less loss to the Government than the navy paymasters.

It is not the less true, however, that defalcations have occurred and instances of dishonesty taken place. These facts have led me to re-examine the established and current methods of keeping accounts, to institute new modes, and to devise increased means of holding disbursing officers to a more frequent and more stringent accountability. The same thing has been done in regard to the payment of allotments, and to prevent frauds in reference to them.

The very large sums of money which are frequently and necessarily intrusted to paymasters of the Navy was mentioned by me in my last annual report, and I recommended Congress to consider the amount of bonds which should be required by the Government. At present assistant paymasters give bonds in the amount of \$10,000, passed assistant paymasters in the sum of \$15,000, and paymasters in the sum of \$25,000. There is no month of the year, probably, in which requisitions do not pass this office putting into the hands of these various paymasters, with their varying amounts of bond, sums between \$50,000 and \$150,000.

The files, correspondence, and work of the office are all in a most satisfactory state. Facility of reference and convenience of operation are thoroughly established. The work is essentially brought up to the current business, and I am consequently, in most instances, enabled to dispatch it as it arises.

It gives me pleasure to speak in terms of just and cordial commendation of the competent and gentlemanly clerks who compose this office. Their attention to their work, their accord with each other, their courtesy of deportment, and their dispatch of their duties, are worthy of high praise. The various chiefs of divisions have all acquitted themselves to my entire satisfaction; and my able and efficient chief clerk, William B. Moore, esq., during the past year, as during the time before, has proved himself invaluable.

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

STEPHEN J. W. TABOR,
Auditor.

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

REPORT OF THE FIFTH AUDITOR.

9 F

REPORT
OF THE
FIFTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
Fifth Auditor's Office, October 15, 1870.

SIR: I have the honor to here submit to you the report of the operations of this office for the fiscal year ending June 30, 1870.

I am compelled to omit a statement of the expenses of assessing and collecting the internal revenue for said fiscal year in consequence of a portion of the accounts not having reached here. The same cause prevented the appearance in my last annual report of the table for the fiscal year ending June 30, 1869, which is now included in this report.

The amount of official fees collected by our consuls, notwithstanding the European war, continues to be very satisfactory. I am constrained to again invite attention to the inadequacy of the compensation of consuls. It would inure greatly to the benefit of the Government were a number of the consulates, where little or no business is done, discontinued, and a more liberal allowance made to many of the others. The irregularities in the matter of disbursements for the relief of destitute American seamen still continue, as they undoubtedly will until broken up by personal investigation and prompt detection by agents sent out, who, by reason of diplomatic or consular experience, or familiarity with the manner of keeping the accounts at the seat of Government, are qualified for the task. This office is the medium through which the State Department delivers assets and effects of naturalized and native American citizens, dying abroad, to their heirs. Complaint is from time to time made of the excessive cost of administering abroad upon these estates, the property of the decedents in many instances being but little. This subject also requires the attention of efficient consular agents.

During the past year I have been so strongly impressed with the inconvenience of the present system of holding the outgoing collector responsible for the tax lists delivered to his successor that I take the liberty to respectfully repeat in substance what I said in my last report upon that subject. Upon the appointment of a new revenue collector, under the law as it now stands, the uncollected tax lists are delivered to the incoming collector, but he is not charged with them, or held responsible by the Government for them. The outgoing collector has already been charged with them, and the Government continues to hold him and his bondsmen for the amount, until voluntarily accounted for by the new collector. Millions of dollars are annually involved in this condition. The system is wrong in principle, and works badly in every way. The new collector, having large lists in his possession with which he is not charged, can, if he chooses, in the first months of his administration, deposit enough to keep the United States in debt to him, as far as the books show, and still retain large sums in his possession. Not being held accountable for these old lists, he has not sufficient motive to pay

over promptly, or for collecting the scattered and difficult portions, or having the worthless items abated and closed out. Large amounts stand charged to the ex-collector long after they should have been accounted for. The injustice of holding the ex-collector and his sureties responsible for tax lists delivered by him to his successor, and over which he has no control or authority whatever, must be apparent. Each retiring collector *appears* to be largely in debt to the United States. The accounting officers cannot determine how much of this indebtedness is real, and how much nominal, until these old lists are closed, and voluntarily accounted for by each successor, which is usually years after, and sometimes never. If the indebtedness is real it gives the retiring collector and his bondsmen plenty of time to dispose of their property, if so inclined, before the United States officers can proceed against them. Besides, the bondsmen may be released by laches. Any amount found due the retiring collector for compensation or expenses is necessarily withheld until the tax lists charged against him are accounted for; and where the indebtedness proves to have been only nominal, the withholding of the pay for years is unjust. These evils can be remedied by a provision in the law to the following effect: "When a collector has been appointed and qualified, all the lists of uncollected taxes of the district shall be delivered and charged to him. His receipt for said lists shall be sufficient to authorize the accounting officers of the treasury to carry the amount to the credit of the ex-collector from whom received; but such credit shall not discharge said ex-collector, or his sureties, from any liability incurred before or at the delivery of said tax lists." The language of such a provision should be such as to hold the retiring collector and his sureties responsible for any loss that may accrue, by his failure to collect at the proper time, or perform his duty in any manner, *before* he delivers the lists, and for any sums that may have been collected and not credited, notwithstanding the credit for the transfer. This transfer releases him and his sureties from any accountability for what may happen to the lists after their delivery to his successor. The present law is inoperative, for the reason that the Commissioner cannot make the certificate required. If the plan here suggested, or one similar to it, could be adopted, the books and reports of the accounting officers would show a much more reputable condition of accounts so far as the retiring officers of the internal revenue throughout the country are concerned.

The amount collected under the internal revenue laws for the year ending on the 30th of June, 1869, was one hundred and thirty-nine million seven hundred and seven thousand four hundred and seventy-three dollars and twenty cents, (\$139,707,473 20.) For the year ending June 30, 1870, the collections sum up one hundred and eighty-five million two hundred and thirty-five thousand eight hundred and sixty-seven dollars and ninety-seven cents, (\$185,235,867 97.) This last-mentioned amount exceeds that of any other year, and, as will be seen, is in excess of the last preceding fiscal year forty-five million five hundred and twenty-eight thousand three hundred and ninety-four dollars and seventy-seven cents, (\$45,528,394 77.) This handsome increase in the collections of the revenues is undoubtedly to be attributed mainly to the integrity and increased vigilance of the present revenue officers of the Government, whose care and industry in the several districts is a source of gratification and pride to those of us making up the record of the year.

The accounts of collectors and assessors, after their reference to this office by the Commissioner of Internal Revenue, have been adjusted more promptly since the 1st of July last than ever before since our in-

ternal revenue laws went into effect, thus enabling these officers and their assistants to receive their compensation with less delay. This I attribute to the previous much-needed increase of force which Congress granted this office from the last-mentioned date, and to the close and studious application of that part of the employes of the office having to do with these accounts. I am also pleased to report that those having the work of the diplomatic and consular and other divisions of the office have proved themselves efficient and worthy of the trusts/confided to them.

The entire number of accounts settled during the year is 11,986, and the amounts involved therein \$698,378,006 88. The number of letters written is 7,256.

I am, very respectfully,

HENRY D. BARRON,
Auditor.

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

A.—Statement of the expenses of all missions abroad for salaries, contingencies, and loss by exchange, from the 1st of July, 1869, to the 30th of June, 1870, as shown by accounts adjusted in this office.

No.	Mission.	Salary.	Contingen- cies.	Loss by exchange.	Total.
ARGENTINE CONFEDERATION.					
1	H. G. Worthington, late minister.....	\$10,542 51	\$251 80	\$454 50	
	As minister to Uruguay.....	2,894 02			
2	R. C. Kirk, minister.....	9,048 91	364 02	599 59	
	As minister to Uruguay.....	4,276 56			
		26,762 00	615 82	1,054 09	\$28,431 91
AUSTRIA.					
3	H. M. Watts, late minister.....	11,208 79	790 00		
4	H. S. Watts, late secretary of legation.....	862 06			
5	John Jay, minister.....	14,076 93	755 56		
6	J. F. Delaplaine, secretary of legation.....	1,948 35			
		28,096 13	1,545 56		29,641 69
BELGIUM.					
7	H. S. Sanford, late minister.....	3,288 78	610 71		
8	J. R. Jones, minister.....	7,582 42	540 49		
		10,871 20	1,151 20		12,022 40
BOLIVIA.					
9	J. W. Caldwell, late minister.....	8,941 09	751 95	570 86	
10	L. Markbreit, minister.....	7,324 16	407 92	754 95	
		16,465 25	1,159 87	1,325 81	18,950 93
BRAZIL.					
11	J. W. Webb, late minister.....	47,703 30	5,000 00	1,545 47	
12	H. Blow, minister.....	9,494 50	251 59	80 39	
		57,197 80	5,251 59	1,625 86	64,075 25
CHILE.					
13	J. Kilpatrick, minister.....	9,450 55	777 17	756 09	10,983 81
CHINA.					
14	J. R. Browne, late minister.....	17,702 94	623 36	801 11	
15	F. F. Low, minister.....	978 26			
16	S. W. Williams, chargé, secretary of legation ..	8,563 19	575 76	1,304 19	
		27,244 39	1,199 12	2,105 30	30,548 81

A.—Statement of the expenses of all missions abroad, &c.—Continued.

No.	Mission.	Salary.	Contingen- cies.	Loss by exchange.	Total.
COSTA RICA.					
17	A. M. Baily, late chargé.....	\$576 12	\$114 17	\$56 42	
18	J. B. Blair, minister.....	9,375 00	374 35	319 66	
		9,951 12	488 52	376 08	\$10,815 72
DENMARK.					
19	G. H. Yeaman, minister.....	13,125 00	493 81		13,618 81
ECUADOR.					
20	D. A. Nunn, late minister.....	414 15			
21	Rumsey Wing, minister.....	1,919 00	11 48		
		2,333 15	11 48		2,344 63
FRANCE.					
22	J. A. Dix, late minister.....	4,038 36	601 93	11 00	
23	J. W. Dix, late secretary of legation.....	346 15			
24	E. B. Washburne, minister.....	17,500 00	3,823 89	55 06	
25	W. Hoffman, secretary of legation.....	2,625 00		24 52	
		24,509 51	4,425 82	100 58	29,035 91
GREAT BRITAIN.					
26	J. L. Motley, minister.....	15,272 59	4,957 85		
27	E. C. Johnson, late secretary of legation.....	367 00			
28	B. Moran, secretary of legation.....	3,617 96			
29	A. Badeau, late assistant secretary.....	1,156 54			
		20,414 09	4,957 85		25,371 94
GREECE.					
30	C. K. Tuckerman, minister.....	10,219 78	470 94		10,690 72
GUATEMALA.					
31	F. H. Warren, late minister.....	3,750 00	474 37	277 57	
32	S. A. Hudson, minister.....	4,429 94	146 16	176 28	
		8,179 94	620 53	453 85	9,254 32
HAWAIIAN ISLANDS.					
33	E. Perkins, late chargé.....	937 50			
34	H. A. Peirco, minister.....	8,571 43	222 97		
		9,508 93	222 97		9,731 90
HAYTI.					
35	G. H. Hollister, late minister.....	11,826 47	237 67	235 75	
36	E. D. Bassett, minister.....	618 13			
		12,444 60	237 67	235 75	12,918 02
HONDURAS.					
37	R. H. Rousseau, late minister.....	24,826 47	1,237 67		
38	H. Baxter, minister.....	2,772 01	26 00		
		27,598 48	1,263 67		27,862 15
ITALY.					
39	G. P. Marsh, minister.....	15,000 00	607 22	86 38	
41	H. P. Hay, late secretary of legation.....	1,495 60			
42	G. W. Wurts, secretary of legation.....	1,373 03			
		17,868 63	607 22	86 38	18,562 23
JAPAN.					
43	Robt. Van Valkenburgh, late minister.....	13,333 25	594 24	1,073 84	
44	C. E. DeLong, minister.....				
45	A. L. C. Portman, secretary of legation.....				
		13,333 25	594 24	1,073 84	15,001 33
LIBERIA.					
46	John Seys, minister.....				

A.—Statement of the expenses of all missions abroad, &c.—Continued.

	Mission.	Salary.	Contingen- cies.	Loss by ex- change.	Total.
MEXICO.					
47	W. S. Rosecrans, late minister.....	\$3,000 00	\$253 90	.....
48	T. H. Nelson, minister.....	11,516 48	1,745 93	.....
49	J. St. Clair Boal, secretary of legation.....	1,251 09	.....	.....
		15,767 57	1,999 83	.....	\$17,767 83
NETHERLANDS.					
50	Hugh Ewing, minister.....	7,500 00	482 51	.....	7,982 51
NICARAGUA.					
51	A. B. Dickinson, late minister.....	3,750 00	181 10	.....
52	C. N. Riotte, minister.....	8,097 53	514 33	\$878 00	
		11,847 53	695 43	878 00	13,420 96
PARAGUAY.					
53	M. S. McMahon, late minister.....	4,544 84	412 00	.....	4,956 84
PERU.					
54	A. P. Hovey, minister.....	20,000 00	833 23	1,244 37	
55	H. M. Brent, secretary of legation.....	.....	.....	.....
		20,000 00	833 23	1,244 37	22,077 60
PORTUGAL.					
56	J. E. Harvey, late minister.....	22,805 70	806 99	.....
57	S. Shellabarger, late minister.....	5,261 32	392 85	.....
58	C. H. Lewis, minister.....	1,875 17	44 17	.....
59	H. S. Neal, chargé.....	333 33	119 31	.....
		30,275 52	1,363 32	.....	31,638 84
PRUSSIA.					
60	George Bancroft, minister.....	12,000 00	818 52	.....
61	A. Bliss, secretary of legation.....	4,608 59	.....	.....
		16,608 59	818 52	.....	17,427 11
RUSSIA.					
62	C. M. Clay, late minister.....	9,776 51	255 46	.....
63	A. G. Curtin, minister.....	12,494 50	1,030 05	.....
64	T. J. Coffey, secretary of legation.....	.....	.....	.....
		22,271 01	1,285 51	.....	23,556 52
SALVADOR.					
65	A. S. Williams, late minister.....	5,281 91	87 74	157 10	
66	A. T. A. Torbert, minister.....	6,236 41	199 66	18 00	
		11,518 32	287 40	175 10	11,980 82
SPAIN.					
67	J. P. Hale, late minister.....	3,000 00	652 01	.....
68	D. E. Sickles, minister.....	12,989 01	5,979 13	27 24	
69	John Hay, secretary of legation.....	.....	.....	.....
		15,989 01	6,631 14	27 24	22,647 39
SWEDEN.					
70	J. J. Bartlett, late minister.....	1,229 32	400 81	10 26	
71	C. C. Andrews, minister.....	6,976 92	600 84	96 29	
		8,206 24	1,001 65	106 55	9,314 44
SWITZERLAND.					
72	G. Harrington, late minister.....	4,769 04	208 28	331 28	
73	H. Rublee, minister.....	7,850 25	337 58	.....
		12,619 29	545 86	331 28	13,396 43
TURKEY.					
74	E. J. Morris, minister.....	9,375 00	3,738 52	228 86	
75	J. P. Brown, secretary of legation.....	7,500 00	2,173 71	.....
		16,875 00	5,912 23	228 86	23,016 09

A.—Statement of the expenses of all missions abroad, &c.—Continued.

No.	Mission.	Salary.	Contingen- cies.	Loss by ex- change.	Total.
	UNITED STATES OF COLOMBIA.				
76	P. J. Sullivan, late minister	\$1, 875 00	\$230 75	.....	\$2, 105 75
	URUGUAY.				
77	J. L. Stevens, minister	618 36	.....	.....	618 36
	VENEZUELA.				
78	E. C. Pruyn, late chargé	1, 198 57	606 99	\$54 08	
79	J. R. Partridge, minister	3, 940 84	223 92	.....
	ALEXANDRIA, EGYPT.				
80	Charles Hale, consul general	5, 139 41	830 91	.....	6, 024 40
	TUNIS.				
81	G. H. Heap, consul .....	.....	2, 050 42	.....	2, 050 42
	TRIPOLI.				
82	William Porter, late consul .....	.....	1, 252 01	.....	1, 252 01
	MIXED COURTS.				
83	Truman Smith, judge	2, 500 00	400 00	.....
84	B. Pringle, judge	2, 176 79	254 00	.....
85	C. Brainerd, arbitrator	1, 000 00	.....	.....
86	William Hackett, messenger	88 93	.....	.....
	UNITED STATES BANKERS, LONDON.				
87	Baring Bro's & Co.	5, 765 72	654 00	.....	6, 419 72
	Grand total	603, 742 46	54, 631 28	11, 907 83	670, 281 47
					733, 732 67
					1, 404, 014 24

REMARKS.

1. Salary from July 25, 1868, to June 30, 1869.
2. Inclusive of salary for transit.
3. Salary from June 5, 1868, to June 30, 1869.
5. Transit, and while receiving instructions, included.
7. Balance due minister.
9. Salary from June 13, 1867, to July 25, 1868.
11. Salary from July 1, 1865, to June 21, 1869.
12. Inclusive of salary for transit.
14. Extra allowance by Congress included.
16. Inclusive of salary as chargé.
19. Salary for three suspended quarters included.
21. Transit, and while receiving instructions.
30. One quarter of last fiscal year included.
34. Transit, and while receiving instructions, included.
37. Entire account 38 months and 24 days.
44. Accounts incomplete.
45. A portion only of account received.
46. Accounts incomplete.
48. Salary for transit included.
51. Balance due late minister.
52. Inclusive of transit and instructions.
53. Accounts incomplete.
56. Suspended account, now authorized by Congress.
62. Inclusive of suspended amounts due to late minister.
63. Inclusive of salary for transit.
66. Receiving instructions and transit included.
68. Receiving instructions included.
69. No accounts received.
71. Inclusive of salary for transit.
72. Two quarters of last year.
75. Salary for 30 months.
80. Contingent account only.
81. Contingent account only.
82. Contingent account only.

B.—Statement of consular returns of salaries, fees, and loss in exchange for the fiscal year ended June 30, 1870.

No.	Consulates.	Salaries.	Fees.	Loss in exchange.
A.				
1	Amoor River	\$1,000 00	\$64 79	
2	Algiers	1,507 02	9 90	\$56 24
3	Antwerp	2,712 92	2,530 82	17 98
4	Amsterdam	1,000 00	982 25	9 15
5	Aix-la-Chapelle	4,438 46	2,542 88	
6	Alexandria	4,151 44	65 00	41 48
7	Amoy	3,000 00	629 28	485 33
8	Apia	750 00	168 63	174 44
9	Aux Cayes	403 54	204 38	
10	Acapulco	2,000 00	451 57	
11	Aspinwall	2,744 00	2,960 80	
B.				
12	Belfast	2,278 24	9,988 20	
13	Bay of Islands	88 33		
14	Bordeaux	2,131 57	6,280 16	
15	Barcelona	1,623 63	401 08	74 25
16	Batavia	750 00	350 79	31 88
17	Bremen	3,504 68	3,829 70	
18	Basle	4,302 20	5,593 50	
19	Beirut	2,571 40	140 49	119 83
20	Bahia	1,000 00	1,000 73	
21	Buenos Ayres	3,579 64	4,641 14	26 73
22	Bangkok	4,376 00	205 11	1,254 20
23	Brindisi	2,064 01	2 50	50 30
24	Boulogne	1,500 00	72 75	52 41
25	Bradford	2,532 32	8,231 06	
26	Berlin	3,502 44	6,929 00	
27	Barmen	4,697 50	10,278 50	
28	Birmingham	2,499 82	10,633 53	
C.				
29	Cork	2,076 08	1,001 08	12 63
30	Calcutta	5,407 60	5,024 42	
31	Cape Town	1,000 00	247 12	58 85
32	Cadiz	1,710 17	1,269 28	27 15
33	Constantinople	3,000 00	291 89	121 08
34	Cauea	1,460 12		220 16
35	Cyprus	1,000 00		65 00
36	Canton	5,677 26	1,176 21	607 51
37	Cape Haytien	321 73	15 00	
38	Chemnitz	1,500 00	6,595 50	
39	Carthage	500 00	561 72	
40	Callao	3,991 56	3,084 27	
41	Coaticook	2,008 15	4,181 50	
42	Chin-Kiang	3,668 46	1,061 34	231 37
43	Clifton	2,000 00	5,568 00	
44	Ceylon	1,000 00	175 93	3 75
D.				
45	Dundee	2,000 00	6,136 50	3 63
46	Demerara	2,000 00	2,085 01	
47	Dresden	4,285 66	5,195 00	
48	Darmstadt			
E.				
49	Elsinore	1,595 09	32 92	56 37
F.				
50	Fort Erie	2,449 45	6,652 25	
51	Funchal	1,500 00	91 39	34 51
52	Fayal	475 82	335 41	
53	Foochow	4,746 83	928 70	522 08
54	Frankfort-on-the-Main	4,627 72	2,272 00	
G.				
55	Genoa	1,500 00	1,402 20	7 09
56	Glasgow	2,608 68	8,555 42	
57	Geneva	1,500 00	1,130 50	27 92
58	Guayaquil	750 00	290 00	66 03
59	Gibraltar	1,500 00	665 95	
60	Gaboon	2,458 68	82 72	
61	Guayamas	1,000 00	952 15	
62	Goderich	1,185 70	1,460 00	
H.				
63	Havana	7,808 62	18,805 81	
64	Hong-Kong	4,717 35	6,761 20	

B.—Statement of consular returns of salaries, fees, &c.—Continued.

No.	Consulates.	Salaries.	Fees.	Loss in exchange.
65	Halifax	\$2,000 00	\$2,729 95	\$25 29
66	Hamburg	2,850 00	7,003 70	18 88
67	Bakodadi	2,500 00	705 11	98 48
68	Honolulu	8,948 49	14,538 39	103 29
69	Havre	6,000 00	5,114 45	21 13
70	Hankow	7,672 89	1,338 14	192 33
71	Hamilton	3,238 00	4,637 25	.....
	J.			
72	Jernsalem	2,156 89	16 50	192 18
	K.			
73	Kingston, Jamaica	1,734 64	898 06	11 87
74	Kingston, Canada West	1,500 00	2,289 23	.....
75	Kanagawa	3,738 51	4,552 13	60 90
	L.			
76	Liverpool	11,510 76	37,887 64	.....
77	London	3,750 00	19,573 39	.....
78	Leeds	2,000 00	1,611 00	.....
79	Lisbon	1,561 14	503 11	45 18
80	La Rochelle	1,125 00	195 50	40 86
81	Leipsic	3,250 00	6,160 25	5 30
82	Laguayra	1,125 00	345 21	.....
83	Lahaina	3,570 63	20 36	.....
84	Leith	7,037 53	8,658 37	.....
85	Lyons	4,250 00	10,486 50	36 50
86	Leghorn	1,720 11	1,521 06	31 81
87	Lanthala .....	.....	.....	.....
	M.			
88	Manchester	3,682 00	28,535 50	.....
89	Malta	1,177 98	148 66	63 20
90	Moscow	2,288 93	9 00	167 98
91	Marseilles	2,500 00	3,476 27	.....
92	Malaga	1,500 00	1,153 21	24 18
93	Matanzas	5,500 00	11,123 90	191 12
94	Munich	1,538 03	1,042 45	21 51
95	Messina	1,500 00	2,289 20	.....
96	Mexico	250 00	227 00	.....
97	Montevideo	1,332 42	2,225 55	.....
98	Maranham	750 00	393 88	.....
99	Mauritius	2,500 00	760 22	83 22
100	Montreal	4,868 14	6,207 30	2 25
101	Melbourne	7,375 90	2,646 69	59 88
102	Matamoras	1,327 01	1,791 20	.....
	N.			
103	Nassau, N. P.	2,233 34	1,694 39	22 00
104	New Castle	1,749 30	1,392 50	6 87
105	Nantes	1,500 00	341 06	46 37
106	Nice	1,500 00	370 00	40 12
107	Nagasaki	3,000 00	625 18	529 50
108	Naples	1,870 91	1,103 71	33 56
109	Nuremburg	3,765 49	6,045 50	.....
	O.			
110	Odessa	2,000 00	85 50	278 59
111	Oporto	1,497 29	191 24	86 78
112	Osaka and Hiogo	3,000 00	1,698 79	80 65
113	Omoa and Truxillo	750 00	59 79	.....
	P.			
114	Port Stanley	1,630 53	103 81	.....
115	Port Mahon	1,736 40	40 73	75 55
116	Paso del Norte	375 00	34 50	.....
117	Panama	3,530 00	1,842 49	.....
118	Pernambuco	2,419 79	1,599 16	105 65
119	Para	750 00	2,049 96	.....
120	Payta	500 00	426 91	.....
121	Pictou	1,537 09	704 40	.....
122	Palermo	1,500 00	1,821 68	.....
123	Piræus	1,214 62	10 00	107 04
124	Preseott	1,578 30	2,526 97	1 09
125	Paris	7,619 84	53,169 25	.....
126	Prince Edward Island	750 00	798 67	.....
	Q.			
127	Quebec	1,500 00	848 62	8 14

B.—Statement of consular returns of salaries, fees, &c.—Continued.

No.	Consulates.	Salaries.	Fees.	Loss in exchange.
	R.			
128	Rotterdam	\$2,310 84	\$2,034 70	\$27 86
129	Rio de Janeiro	4,500 00	5,151 34	60 20
130	Revol	1,505 66		238 79
131	Rio Grande, Brazil	750 00	479 34	
132	Rome	1,635 96	1,300 00	49 28
	S.			
133	St. John's, N. B.	5,058 28	3,796 65	
134	St. Petersburg	2,213 51	582 25	175 82
135	St. Paul de Loando	750 00	41 48	
136	St. Thomas	5,559 00	2,865 57	
137	San Domingo	3,501 36	282 22	32 50
138	St. Catherine's, Brazil	1,500 00	266 33	
139	Sonneberg	3,823 52	5,401 75	
140	Singapore	2,500 01	1,036 18	36 39
141	Santiago de Cuba	3,550 17	777 41	69 43
142	San Juan, P. R.	1,989 13	971 41	
143	Santiago, Cape Verde	750 00	56 58	77 04
144	Santa Cruz	1,500 00	224 08	
145	Stuttgart	2,000 00	3,017 75	9 44
146	Spezzia	1,500 00	20 00	60 64
147	Smyrna	2,000 00	1,231 28	107 34
148	Swatow	3,500 00	264 72	528 88
149	San Juan del Norte	2,000 00	298 56	
150	San Juan del Sur	2,000 00	367 51	
151	Sabanilla	250 00	438 75	3 86
152	Stettin	1,137 35	140 54	40 13
153	Southampton	2,170 33	230 50	
154	St. Helena	1,500 00	691 99	
155	St. John's, C. E.	1,728 26	1,429 50	
156	Sarnia	1,500 00	1,702 00	50
157	Sheffield	8,674 63	16,843 87	
158	Seychelles	1,530 00	225 63	62 48
159	Sbanghai	5,870 00	4,439 67	
	T.			
160	Tangiers	953 80		53 48
161	Trieste	2,000 00	809 98	
162	Tampico	1,623 63	803 01	
163	Trinidad de Cuba	3,125 00	1,304 98	9 31
164	Tripoli	3,055 83		125 32
165	Tunis	3,000 00		
166	Tombez	621 20	397 68	
167	Tahita	750 00	320 49	
168	Taleabuano	1,190 20	701 04	
169	Toronto	4,000 00	7,769 54	
170	Tamatave	2,600 00	190 94	215 41
171	Tunstall	567 31	2,905 00	
172	Turk's Island	2,456 52	360 06	
	V.			
173	Venice	993 72	353 83	16 74
174	Valparaiso	4,200 82	2,877 40	
175	Vienna	2,000 00	4,966 00	89 55
176	Valencia	1,500 00	283 60	49 25
177	Vera Cruz	3,642 98	2,391 39	
	W.			
178	Windsor, Canada	1,500 00	2,182 50	
179	Winnipeg	1,269 23	29 50	18 98
	Y.			
180	Yeddo	2,741 81	18 50	139 55
	Z.			
181	Zurich	4,152 53	4,730 00	
182	Zanzibar	1,250 00	225 78	256 04
Total fees received, as per settlements			\$534,670 79	
Salaries paid out			\$451,030 38	
Loss by exchange			9,934 21	
				460,964 59
Excess of fees over salaries and loss by exchange				73,706 20

REMARKS.

1. Including from April 1, 1869, to March 31, 1870.
2. Including salary of James Riley Weaver while making transit to his post of duty.
5. Including salary of James Parks and W. H. Vesey while awaiting exequatur; also salary of Charles E. Dahman, consular agent.
6. Including salary of George H. Butler while receiving instructions and making transit to his post of duty.
8. Including from April 1, 1869, to December 31, 1869.
11. Including salary of A. C. Hyor, consular clerk, from January 1 to March 2, 1870; also salary of F. W. Rice while making his transit home.
12. Including salary of James Rea while making transit to his post of duty and awaiting exequatur.
13. Including salary of James G. White while receiving instructions; returns from consulate incomplete.
15. Including salary of Henry Ruggles while receiving instructions.
16. Second quarter, 1870, not received.
17. Including Bremerhaven agency and transit salaries.
18. Including returns of agency.
19. Including salary of consular clerk for half year.
21. Including transit salaries.
22. Including salary for instructions and transit period of F. W. Partridge.
25. Settled per act July 25, 1866.
26. Settled per act July 25, 1866.
27. Including additional salary and fees for self and agencies under act March 30, 1868.
30. Including salary of George H. Butler while receiving instructions.
36. Including salary of E. W. King while making his transit home.
37. No returns since September 20, 1869.
38. Second quarter, 1870, not received.
42. Including salary of Charles J. Sands while making his transit home.
47. Settled per act July 25, 1866.
48. Returns incomplete.
52. Including salary of J. C. Cover while making transit to his post of duty; second quarter, 1870, not received.
53. Including salary of Alfred Allen while making his transit home; also salary of M. M. Dolano while making transit to his post of duty.
54. Including salary of William P. Webster while awaiting exequatur.
60. Including salary from July 30, 1861, to November 2, 1862; also salary and fees from July 1 to August 15, 1868.
62. Returns from May 9, 1870, not received.
63. Including salary of Thomas Biddle while receiving instructions, transit to post of duty, and awaiting recognition; also salary of E. L. Plumb, consul general, while awaiting exequatur; also salary of Joseph A. Springer, consular clerk.
64. Including transit salaries.
66. Including salary of James Hand, consular clerk.
65. Including salary of Thomas Adamson, jr., while receiving instructions and making transit to his post of duty; also including salary of Z. S. Spalding while in charge.
70. Including two fiscal years, instructions, and transit of R. M. Johnson and transit of G. H. C. Salter.
71. Approximated; vouchers incomplete for second quarter, 1870.
75. Including salary of Lemuel Lyons while receiving instructions.
76. Including consular agency per act March 30, 1868.
77. First and second quarters, 1870, not received.
80. Second quarter, 1870, not received.
81. Including salary of consular clerk.
82. Second quarter, 1870, not received.
83. Including transit salaries.
84. Settled per act July 25, 1866.
85. Including salary of consular clerk and agency per act March 30, 1868.
87. Returns incomplete.
88. Including settlement from April 1, 1868, to September 7, 1868, of M. Lord's account.
89. Returns incomplete.
93. Including consular agencies per act March 30, 1868.
96. Returns incomplete.
97. Including second quarter, 1869.
98. Second quarter, 1870, not received.
100. Including consular clerk's salary.
101. Including transit salaries.
109. Settled per act July 25, 1866; approximated for second quarter, 1870, vouchers incomplete.
113. Second quarter, 1870, not received.
114. Including salary of W. H. Smyley from February 15, 1868, to April 1, 1869; first and second quarters, 1870, not received.
116. Second quarter, 1870, not received.
118. Including salary of Samuel G. Moffatt while making transit to his post of duty and while awaiting exequatur.
119. Second quarter, 1870, not received.
123. Including salary of Robert P. Keep while making transit to his post of duty.
125. Including salary of J. Meredith Read while receiving instructions and transit to his post of duty; also salaries of consular clerks.
126. First and second quarters, 1870, not received.
128. Including transit salaries.
129. Salary of incumbent withheld for second quarter, not being a citizen of the United States.
130. Second quarter, 1870, not received.
131. Second quarter, 1870, not received.
133. Settled per act July 25, 1866.
134. Including C. Crosswell's transit home.
135. Second quarter, 1870, not received.
136. Including transit salaries.
137. Including salary of R. H. Perry while receiving instructions; also additional compensation allowed per act June 21, 1870.

- 139. Approximated; vouchers incomplete for last half year.
- 141. Including instruction and transit salaries.
- 151. From April 1, 1869, to September 30, 1869, no further returns received.
- 155. No returns from November 11, 1869.
- 157. Settled per act July 25, 1866.
- 159. Including salaries of consular clerks.
- 160. Including salary of Jesse H. McMath while making his transit home; returns incomplete.
- 163. Including second quarter, 1869.
- 167. Second quarter, 1870, not received.
- 169. Including additional compensation of consul from agencies under act March 30, 1863.
- 171. No returns from October 1, 1869.
- 172. Including transit salaries.
- 173. Including instructions and transit salaries.
- 174. Including transit salaries.
- 177. Including salary of S. T. Trowbridge while awaiting exequatur.
- 179. Returns incomplete.
- 181. Including additional compensation from agencies per act March 30, 1868.
- 182. Including second quarter, 1869.

B 1.—Statement of expenditures and receipts on account of sundry appropriations, as follows, from July 1, 1869, to June 30, 1870, as shown by adjustments made in this office.

Appropriations.	Expenditures.	Receipts.
For interpreters to the consulates in China, Japan, and Siam, including loss by exchange thereon.	\$6,134 27	.....
For salaries of the marshals for the consular courts in Japan, including that at Nagasaki, and in China, Siam, and Turkey, including loss by exchange thereon.	9,655 82	.....
For rent of prisons for American convicts in Japan, China, Siam, and Turkey, and for wages of the keepers of the same.	6,998 63	\$337 89
For repairs of cemetery, fences, and sexton's house, belonging to the United States in the city of Mexico.	142 27	129 00
(Baring Brothers & Co., bankers at London.) Appropriation for compensation of consuls.	8,249 83	184,544 06
Amount transferred from this fund to the diplomatic fund	110,000 00	.....
For expenses of the consulates in the Turkish dominions, namely: Interpreters, guards, and other expenses of the consulates at Constantinople, Smyrna, Candia, Alexandria, Jerusalem, and Beirut:		
Constantinople.....	\$810 00	
Smyrna.....	648 27	
Candia.....	498 79	
Alexandria.....	(*)	
Jerusalem.....	416 64	
Beirut.....	541 38	
	2,915 08	.....

* Reported in Statement A: "Expenses of all missions abroad," &c.

C.—Statement showing the amount expended by the consular officers of the United States for the relief of American seamen abroad, the amount received by said officers as extra wages of discharged seamen, and the amount of loss in exchange incurred by them in drawing for balances due them, during the fiscal year ending June 30, 1870, as appears from the settlements in the Fifth Auditor's Office of consular accounts.

Consulate.	Disbursements.	Loss in exchange.	Receipts.
Apia			\$12 00
Aux Cayes	\$10 00		
Aspinwall	141 00		40 00
Amoy	121 50		
Acapulco	564 11		126 50
Antigua	136 32		4 84
Amsterdam	18 49		
Belfast	73		
Barcelona	154 05		
Bermuda	957 48		270 96
Batavia	1,416 23	\$93 61	340 98
Buenos Ayres	574 41		833 26
Barbadoes	851 60		628 72
Bangkok	66 00		65 34
Bay of Islands	2,309 41	24 30	372 00
Bahia			40 00
Bombay	7 90		
Bristol, England	68 70		
Bradford, England	3 00		
Cardiff	68 05		40 00
Curacao	11 50		
Cork	24 20		
Constantinople	67 52	5 40	
Callao	3,291 50		2,373 67
Cadiz	401 30	10 62	52 20
Calcutta	787 23		1,428 17
Cape Town	128 41		123 00
Cape Haytien	225 90		46 15
Ceylon	136 38		164 23
Carthagena, United States of Colombia	226 45		128 00
Clifton, Canada	8 17		
Dublin	110 41		
Dundee	2 68		
Fayal	8,353 63		1,368 00
Falmouth, England	240 23		
Foochoo			40 00
Fort Erie, Canada	183 12		
Glasgow	101 16		
Guayaquil	1,343 94	113 69	
Genoa	13 61		62 25
Gibraltar	92 93		
Havre	421 75		278 38
Honolulu	6,160 39		9,045 92
Hong-Kong	1,068 89		324 00
Havana	799 66		264 96
Halifax, Nova Scotia	19 25		
Hamburg	20 30		383 64
Hilo			256 00
Hioga			534 40
Kingston, Jamaica	114 82		43 03
Kanagawa	678 50		677 97
Liverpool	1,617 66		3,688 63
London, (first and second quarters 1870 not received)	140 32		
La Paz	62 86		
Leipsic	6 21		
Lisbon	164 62	8 66	
Manchester	15 97		
Marseilles	473 26		
Montreal			540 00
Matanzas	293 24		340 19
Malaga	3,124 07	220 40	195 00
Montevideo, (second quarter 1870 not received)	794 80		696 65
Mauritius	1,024 43	38 74	364 40
Melbourne, Australia	420 91	1 93	1,272 16
Minatitlan	688 00		
Manila	1,022 48	36 10	458 21
Madagascar	229 75	15 16	8 40
Malta	97 93	4 07	121 00
Maranham	535 07		
Nantes			280 92
Nassau, Bahamas	772 90		30 00
Newcastle-upon-Tyne	76 08	81	
Naples	43 02	2 32	
Payta	4,025 69		598 85
Piræus	9 39	1 03	
Palermo	286 10		175 87
Pernambuco	205 65	4 75	139 20

C.—Statement showing the amount expended by the consular officers, &c.—Continued.

Consulate.	Disbursements.	Loss in exchange.	Receipts.
Panama	\$637 50		\$125 00
Paris	23 16		
Pictou, Nova Scotia	14 60		
Port Stanley	61 17		96 00
Para	369 72		
Paramaribo	41 50		
Rio de Janeiro, (second quarter 1870 not received)	330 62		290 06
Rio Grande del Sur	933 36		
Rotterdam	41 48		44 04
St. Petersburg	372 09		40 00
Santiago de Cuba	13 86		1 00
St. Catharine, Brazil			36 00
St. Helena	689 02		914 71
Seychelles	205 21		252 93
Santiago, Verde Islands	154 77	\$5 20	108 00
Singapore	717 68	29 00	918 13
Southampton	107 82		248 09
St. John, Newfoundland	574 32	8 58	
Smyrna	24 48	3 18	
Shanghai	1,405 80		3,086 03
St. Pierre, Miquelon	38 54		
St. Pierre, Martinique	540 39		
San Domingo City	56 75	1 41	
Swatow			198 61
San Andres	32 65		32 40
Sheffield	14 67		
Sydney, Australia	54 51		732 14
St. Martin, West Indies	91 41		
St. Thomas, West Indies	2,221 58		541 00
St. Croix, West Indies	350 38		
Turk's Island	190 38		
Tumbez, (second quarter 1870 not received)	3,646 12	367 78	481 00
Teneriffe	398 01	39 16	167 65
Tahiti, (second quarter 1870 not received)	3,291 76	308 77	168 00
Trieste			66 00
Tabasco	117 29		
Trinidad, (Island)	18 05		
Tampico	920 14		
Talcahuano	8,639 80		678 00
Valencia	11 50		
Valparaiso	2,894 04		391 46
Vera Cruz			50 00
Victoria, Vancouver's Island	1,096 00		
Zanzibar	179 84	8 75	94 03
Total	80,155 19	1,353 42	39,038 33

RECAPITULATION.

Total amount of expenditures and loss in exchange	\$81,508 61
Amount of extra wages received	39,038 33
Excess of disbursements over receipts	<u>42,470 28</u>

D.—Statement of the number of destitute American seamen sent to the United States, and the amount paid for their passage, from the following consulates, during the fiscal year ending June 30, 1870.

Consulate.	No. of seamen.	Amount.	Consulate.	No. of seamen.	Amount.
Acapulco	25	\$250	Matanzas	5	\$50
Antigua, B. W. I.	4	50	Mayaguez	1	10
Aspinwall	34	340	Mazatlan	1	10
Bahia	4	40	Messina	5	50
Belize	2	20	Minatitlan	9	90
Baracoa	5	50	Montevideo	3	30
Barbadoes	23	230	Nassau, N. P.	75	750
Bay of Islands	2	20	Palermo	2	20
Bermuda	58	592	Panama	16	160
Bristol, England	3	30	Para	29	290
Bordeaux	2	20	Paramaribo	1	10
Buenos Ayres	2	20	Pernambuco	6	60
Cadiz	15	150	Rio de Janeiro	32	320
Callao	1	10	Ruatau, C. A.	4	40
Calcutta	5	50	Sabanilla	3	30
Cape de Verde Islands	2	20	San Andres	2	20
Cape Town	3	30	Sagua la Grande	10	100
Cape Haytien	1	10	Santiago, Cape de Verde	10	100
Cienfuegos	1	10	Shanghai	3	30
Cardiff	1	10	Sierra Leone	3	30
Curaçoa	1	10	Singapore	5	50
Fayal	28	500	Sisal	2	20
Gibraltar	3	30	St. Catharines	4	40
Hamburg	1	10	St. Helena	21	255
Havana	35	350	St. Johns, N. B.	5	46
Hong-Kong	6	60	St. Johns, C. F.	15	240
Honolulu	55	550	St. Louis, Mauritius	5	50
Kanagawa	10	100	St. Martin	1	10
Kingston, Jamaica	1	30	St. Ubes, Portugal	3	30
King George Sound	1	10	St. Thomas	42	420
La Paz	3	30	Talcahuana	4	40
London	10	100	Turk's Island	13	150
Lisbon	5	121	Valencia	2	20
Liverpool	20	200	Valparaiso	1	10
Malaga	1	10	Vancouver's Island	10	80
Mangoni	1	10	Vera Cruz	8	80
Manila	1	10	Victoria	47	470
Marseilles	2	20	Yarmouth	18	180
Martinique	4	40			
Manzanilla	3	30			
				812	8,570

E.—Statement showing the amount refunded citizens, seamen, or their representatives, directly from the United States treasury, the several sums having been previously paid therein by the consular officers, during the fiscal year ending June 30, 1870.

Otto Schroder, John Curker, and John Hensman, seamen, ship <i>Gentoo</i> , refunding two months' extra wages	\$150 00
Edward Reed, seaman, ship <i>Old Colony</i>	100 00
William Jackson and Joseph Rosso, seaman, ship <i>Thomas Dunham</i>	46 38
William Slack, seaman, ship <i>Detroit</i>	44 19
James M. Hagar, owner of ship <i>Ida Lilly</i>	75 00
Henry Wilcox, managing owner bark <i>Governor Carver</i> , refunding hospital money erroneously collected	178 80
Tabor, Gordon & Co., agents, whaling bark <i>Florida</i> , as above	89 60
Zenas L. Adams, managing owner whaling bark <i>Hamilton</i> , as above	130 20
Pacific Mail Steamship Company, refunding clearance fees erroneously collected	2,005 09
R. H. Clark, paymaster United States Navy, clothing furnished destitute merchant seamen	72 05
F. P. Gillett, ditto, provisions	36 67
F. L. Tullock, jr., ditto, clothing	106 97
John T. Church, seaman, estate of	116 27
Carl Damaschke, seaman, estate of	74 85
Moses Ennis, seaman, estate of	49 08
Charles B. Frederickson, seaman, estate of	71 11

E.—Statement showing the amount refunded citizens, &c.—Continued.

Anton Gerlach, citizen, estate of.....	\$195 03
Julius H. Kroehl, citizen, estate of.....	65 00
Pietro Redralle, seaman, estate of.....	410 00
W. B. Preston, citizen, estate of.....	3,726 93
William Scott, citizen, estate of.....	65 60
George Shay, citizen, estate of.....	2,002 72
Elvira Summers, citizen, estate of.....	276 21
R. W. Tilton, citizen, estate of.....	757 00
Total	10,844 75

F.—Department accounts, &c., received and allowed during the fiscal year ending June 30, 1870.

Description.	Reports.	Amounts.
STATE DEPARTMENT.		
Contingent expenses of all the missions abroad.....	4	\$7,453 30
Contingent expenses of foreign intercourse.....	4	132,759 17
Contingent expenses of foreign intercourse approved by Secretary of State.....		7,861 33
Office rent of consuls, stationery, &c.....	4	49,300 85
Blank books, office rent, &c. of consuls, approved by Secretary of State.....		40,530 66
Expenses Universal Exposition at Paris.....	3	4,713 24
Publishing laws in pamphlet form.....	4	57,092 79
Proof-reading and packing.....	4	2,984 93
Extra clerk-hire.....	4	5,658 68
Copperplate printing, books, maps, &c.....	4	1,796 00
Rescue of American citizens from shipwreck.....	3	4,066 90
Expenses under the neutrality act.....	5	27,702 52
Miscellaneous items.....	4	2,667 70
Stationery, furniture, &c.....	3	3,500 00
Bringing home from foreign countries persons charged with crime.....	7	1,318 28
	.53	349,426 35
Caleb Cushing, commissioner joint commission of the Hudson's Bay and Puget Sound Companies' claims.....	4	13,778 44
W. H. Wadsworth, commissioner Mexican and United States commission.....	4	7,285 91
Archibald Campbell, commissioner northwest boundary survey for running northwest boundary line.....	4	6,711 29
R. W. Gibbs, award of claim from New Granada.....	2	10,266 51
Sylvester Mowry, survey of eastern boundary of California.....	1	902 00
	15	38,944 15
INTERIOR DEPARTMENT.		
Expenses of taking the eighth census.....	5	3,492 24
Expenses of taking the ninth census.....	1	12,132 80
Taking census in Colorado.....	1	50 00
Suppression of the slave trade.....	4	1,570 00
Preservation of collections of exploring expeditions.....	1	4,000 00
Packing and distributing documents.....	4	6,274 55
Miscellaneous expenses of Patent Office.....	4	126,370 23
Taking care of copyrights.....	1	8 65
	21	153,896 47
POST OFFICE DEPARTMENT.		
Blank books, &c.....	4	77,980 95
Paving, grading, and curbing Eighth street.....	1	2,950 31
	5	80,931 26

G.—Statement showing the expenses of collecting the internal revenue taxes in the several collection districts, including the commissions, salaries, and extra allowances of the collector; the office expenses which are paid out of the commissions and extra allowances; and the assessments and collections from July 1, 1868, to June 30, 1869.

District.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
ALABAMA.											
First district	\$13,122 72	\$173 82	\$12,948 90	\$69 33	\$62 00	\$10 00	\$81 00	\$13,345 05	\$18,245 82	\$391,389 42	\$257,888 05
Second district	8,904 20	53 36	8,850 84	73 05	146 70		76 19	9,200 14	9,352 82	245,694 78	169,960 52
Third district	86 54	1 44	85 10	107 01				193 55		23,030 86	
Total	22,113 46	228 62	21,884 84	249 39	208 70	10 00	157 19	22,738 74	27,598 64	660,115 06	427,848 57
ARIZONA.											
Arizona	3,563 45	75 00	3,488 45				46 00	3,609 45	1,063 45	16,661 03	16,561 12
ARKANSAS.											
First district	7,248 52	40 28	7,208 24	66 40	56 70		16 50	7,388 12	7,779 88	111,209 71	23,650 71
Second district	15,313 99	100 00	15,213 09	27 19	85 11	408 00	40 50	15,873 89	8,959 48	104,673 05	82,247 76
Third district	6,200 00	75 00	6,125 00	40 67	7 20			6,247 87	3,700 00	32,030 34	29,636 99
Total	28,761 61	215 28	28,546 33	134 26	149 01	408 00	57 00	29,509 88	20,439 36	248,813 10	135,535 46
CALIFORNIA.											
First district	18,876 38	195 06	18,681 32	147 50	209 80		13 67	19,247 35	14,829 93	6,054,268 40	3,364,162 38
Second district	10,125 00	93 75	10,031 25	492 13	236 70	841 50	73 96	11,769 29	7,860 00	418,786 98	284,468 41
Third district	14,088 74	100 00	13,988 74	187 04	99 98	422 87	105 25	14,903 88	9,000 00	206,994 68	160,398 18
Fourth district	23,845 02	125 00	23,720 02	499 47	871 00	1,202 12	439 70	26,857 31	10,892 13	780,223 51	481,363 71
Fifth district	12,999 99	100 00	12,899 99	560 39	174 00	-1,808 35	165 74	15,708 47	8,999 99	253,857 42	154,143 40
Total	79,935 13	613 81	79,321 32	1,886 53	1,591 48	4,274 84	798 32	88,466 30	51,582 05	7,714,130 99	4,444,536 08
COLORADO.											
Colorado	12,000 00	75 00	11,925 00	88 51	89 23	101 80	122 40	12,401 94	9,500 00	105,353 87	60,999 26
CONNECTICUT.											
First district	10,355 54	274 24	10,081 30	55 77	193 00		33 50	10,637 81	3,870 76	1,106,200 70	936,528 89
Second district	8,481 60	105 78	8,375 82	44 87	425 50		24 00	8,975 97	5,366 98	672,262 92	612,503 22
Third district	6,635 52	105 60	6,529 92	40 38	161 25		32 79	6,869 94	3,588 57	423,350 24	313,536 42

Fourth district.....	7,901 81	206 53	7,695 28	59 63	415 00	.....	21 50	8,397 94	2,771 26	475,917 62	478,319 34
Total.....	33,374 47	692 15	32,622 32	200 65	1,194 75	.....	111 79	34,881 66	15,597 57	2,677,731 48	2,340,887 87
DAKOTA.											
Dakota.....	1,954 15	25 00	1,929 15	19 05	3 50	1 40	11 00	1,989 10	579 85	23,546 91	15,139 56
DELAWARE.											
Delaware.....	7,223 05	124 38	7,098 67	118 74	520 53	.....	61 12	7,923 44	3,736 62	374,401 58	370,736 24
DISTRICT OF COLUMBIA.											
District of Columbia.....	6,734 99	117 47	6,617 52	116 43	93 00	.....	49 75	6,994 17	3,385 53	470,423 70	446,045 18
FLORIDA.											
Florida.....	9,269 30	58 31	9,210 99	34 82	17 00	.....	112 25	9,433 37	7,125 00	68,020 14	54,888 30
GEORGIA.											
First district.....	9,540 00	100 00	9,440 00	21 03	11 00	.....	31 00	9,603 03	6,540 00	306,629 39	207,068 76
Second district.....	11,115 89	68 82	11,047 07	113 29	183 26	7 65	39 30	11,459 39	8,450 49	344,511 73	289,209 66
Third district.....	9,165 46	94 08	9,071 38	637 84	171 00	122 60	76 45	10,172 75	6,801 23	397,986 36	222,682 52
Fourth district.....	15,121 83	75 00	15,046 83	130 78	57 13	.....	36 87	15,346 61	9,833 75	278,768 12	258,344 86
Total.....	44,943 18	337 90	44,605 28	902 94	422 39	129 65	183 62	46,581 78	31,625 47	1,327,895 60	977,365 80
IDAHO.											
Idaho.....	6,499 26	133 28	6,365 98	72 38	60 51	125 25	56 00	6,813 40	7,115 38	116,437 42	95,831 38
ILLINOIS.											
First district.....	21,854 75	489 94	21,364 81	243 00	1,077 92	17 71	50 00	23,243 38	11,055 75	5,351,633 73	6,778,235 34
Second district.....	7,238 42	172 65	7,065 78	48 48	192 95	11 50	.....	7,491 36	2,785 52	537,782 86	351,458 17
Third district.....	8,720 35	160 46	8,619 89	74 87	477 61	43 85	69 75	9,446 43	3,126 71	466,025 97	356,013 01
Fourth district.....	11,364 19	375 42	10,988 77	37 67	163 50	.....	128 00	11,693 36	2,856 00	2,016,105 92	1,203,113 00
Fifth district.....	13,837 05	488 13	13,348 92	56 86	333 00	.....	24 75	14,251 66	3,074 42	2,231,864 48	1,591,361 02
Sixth district.....	7,833 65	120 36	7,713 29	28 23	224 45	.....	12 00	8,098 33	4,426 46	459,764 71	393,489 98
Seventh district.....	9,591 48	120 31	9,471 17	153 49	333 03	.....	62 60	10,140 60	6,185 26	961,913 89	638,994 12
Eighth district.....	10,402 37	225 13	10,177 24	80 07	372 00	1 90	40 75	10,897 09	4,899 63	1,213,315 82	788,384 28
Ninth district.....	4,915 42	99 72	4,815 70	58 32	402 67	.....	40 50	5,416 91	1,920 94	220,802 93	133,099 90
Tenth district.....	6,647 47	41 64	6,605 83	27 11	170 98	.....	60 50	6,906 06	4,383 20	309,110 66	221,999 14
Eleventh district.....	3,777 01	25 00	3,732 01	49 57	251 50	.....	66 63	4,144 71	2,825 00	92,661 12	75,229 64
Twelfth district.....	6,839 09	72 61	6,766 48	64 30	334 21	.....	183 70	7,421 30	4,549 99	712,850 77	386,541 67
Thirteenth district.....	2,963 60	19 37	2,944 23	36 08	84 00	.....	20 50	3,104 18	2,631 08	135,223 84	61,054 96
Total.....	116,044 86	2,410 74	113,634 12	958 05	4,417 82	74 96	759 68	122,255 37	54,719 96	14,709,056 72	12,976,964 23

G.—Statement showing the expenses of collecting the internal revenue taxes, &c.—Continued.

District.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
INDIANA.											
First district	\$8,641 75	\$208 53	\$8,433 22	\$69 24	\$35 80		\$37 00	\$8,783 79	\$3,471 10	\$650,988 07	\$513,467 40
Second district	5,639 04	114 96	5,524 08	14 27	58 00		84 25	5,795 56	2,339 66	239,258 62	213,146 50
Third district	8,313 03	210 75	8,102 28	147 49	132 89		31 30	8,624 71	2,714 70	591,539 96	405,116 91
Fourth district	12,841 18	446 35	12,394 83	132 41	360 84	\$5 20	2 05	13,341 63	2,800 42	1,321,093 66	1,189,295 83
Fifth district	4,789 66	144 01	4,636 65	31 62	178 35		32 00	5,022 63	900 00	129,997 37	127,558 44
Sixth district	8,815 05	231 22	8,583 83	32 54	97 78		30 50	8,975 87	3,190 58	860,414 44	621,192 87
Seventh district	6,533 96	152 47	6,381 49	32 59	25 64		50 00	6,642 19	2,484 48	605,130 49	295,202 94
Eighth district	5,819 40	103 88	5,715 52	168 26	150 00		77 75	6,215 41	2,741 72	424,160 90	221,982 33
Ninth district	4,995 60	98 97	4,896 63	21 53	54 29		129 20	5,200 62	2,015 87	174,032 22	147,568 46
Tenth district	4,697 42	82 17	4,615 25	38 24	20 00		50 50	4,806 16	2,053 98	119,855 06	119,742 07
Eleventh district	3,964 40	25 00	3,939 40	30 46	268 97		53 30	4,317 13	2,115 25	85,949 56	56,078 65
Total	75,041 49	1,818 31	73,223 18	718 65	1,382 56	5 20	577 85	77,725 75	26,827 76	5,211,429 35	3,910,352 40
IOWA.											
First district	8,283 16	187 27	8,095 89	139 06	163 13	3 85	86 25	8,675 45	3,537 64	621,092 71	495,723 81
Second district	4,508 09	78 32	4,429 77	399 26	159 86	2 00	63 62	5,132 83	2,273 83	679,478 20	375,683 28
Third district	7,622 86	25 42	7,657 44	129 34	264 75	117 25	44 39	8,238 59	6,495 56	562,642 17	399,527 64
Fourth district	4,921 05	93 65	4,827 40	138 61	184 15	19 25	55 80	5,318 86	1,970 23	166,523 00	122,332 68
Fifth district	5,172 01	27 00	5,145 01	71 12	80 75		39 40	5,363 28	3,364 02	122,029 39	120,129 26
Sixth district	5,010 10	60 92	4,949 18	191 71	163 30	5 15	58 25	5,428 51	2,380 34	91,955 81	67,964 76
Total	35,577 27	472 58	35,104 69	1,069 10	1,015 94	147 50	347 71	38,157 52	22,031 62	2,243,721 28	1,521,362 03
KANSAS.											
Kansas	5,925 98	41 67	5,884 31	156 44	266 57	24 71	161 05	6,534 75	2,585 08	259,640 90	242,597 07
KENTUCKY.											
First district	4,564 75	55 53	4,509 22	61 58	36 67		4 50	4,667 50	2,517 15	180,005 11	132,364 80
Second district	4,629 58	62 81	4,566 77	101 81	136 11	44 08	51 50	4,963 08	2,373 42	150,490 61	109,717 37
Third district	4,003 01	32 58	3,970 43	23 25	102 74	3 75	18 50	4,151 25	2,351 37	117,372 99	82,733 72
Fourth district	9,411 02	188 86	9,222 16	301 09	458 53	372 25		10,542 89	5,310 92	788,309 52	333,154 39
Fifth district	12,944 31	345 84	12,598 47	154 02	155 00			13,253 33	5,027 56	2,849,154 20	2,547,624 54
Sixth district	12,578 56	330 05	12,248 51	182 16	145 81	1 15	9 00	12,916 68	4,981 96	2,759,033 36	2,198,780 57
Seventh district	17,351 56	341 39	17,010 17	196 15	330 00		62 50	17,940 21	6,442 80	1,974,006 29	1,629,686 44
Eighth district	4,625 70	94 40	4,531 30	60 76	130 49		10 00	4,826 95	1,659 78	178,446 26	95,577 18
Ninth district	13,523 14	540 41	12,982 73	326 04	171 68	3 32	11 00	14,035 18	300 00	868,137 62	479,980 92
Total	83,631 63	1,991 87	81,639 76	1,406 86	1,667 03	424 55	167 00	87,297 07	30,964 96	9,565,855 96	7,609,619 93

LOUISIANA.											
First district	12,066 81	55 91	12,010 90	145 00	21 00	260 30	12,493 11	21,998 23	1,957,150 71	1,198,865 18	
Second district	5,797 54	37 52	5,760 02	77 26	8 50	12 75	5,896 05	5,286 19	43,862 01	49,409 43	
Third district	178 35	2 46	175 89	138 47			316 82	806 00	89,135 19	1,000 00	
Total	18,042 70	95 89	17,946 81	360 73	29 50	273 05	18,705 98	28 090 42	2,090,147 91	1,249,274 61	
MAINE.											
First district	6,216 30	74 39	6,141 91	30 48	180 00	23 75	6,450 53	3,797 07	331,514 09	285,965 81	
Second district	4,617 34	126 38	4,490 96	20 56	166 50	19 75	4,824 15	1,019 31	95,465 79	114,071 87	
Third district	4,720 37	110 01	4,610 36	10 45	91 73	13 50	4,836 05	1,520 00	118,431 05	122,036 90	
Fourth district	4,294 86	81 60	4,213 26	41 36	121 36	79 00	4,606 53	1,596 83	88,349 62	83,865 04	
Fifth district	5,215 33	67 10	5,148 23	33 96	75 04	214 57	5,572 76	8,267 99	63,514 10	69,326 74	
Total	25,064 20	459 48	24,604 72	136 81	634 63	293 57	160 81	26,290 02	16,201 20	697,274 65	675,266 36
MARYLAND.											
First district	4,836 10	79 17	4,756 93	25 85	178 02	45 00	202 78	5,287 75	2,175 72	170,290 03	117,346 96
Second district	8,260 41	235 14	8,055 27	95 96	39 07		36 45	8,432 09	3,157 63	674,783 09	528,494 52
Third district	10,118 15	272 76	9,845 39	175 60	62 60		45 63	10,401 98	3,924 18	3,115,991 98	2,474,053 37
Fourth district	5,768 81	149 64	5,619 17	70 19	75 39		15 00	5,929 39	1,673 49	269,475 14	189,774 82
Fifth district	7,066 37	83 05	6,983 32	102 76	204 62		45 93	7,419 68	3,487 67	421,638 37	285,181 75
Total	36,049 84	789 76	35,260 08	469 66	560 60	45 00	345 79	37,470 89	14,418 69	4,652,178 61	3,594,851 42
MASSACHUSETTS.											
First district	7,157 06	139 13	7,017 93	64 35	188 55	57 50	7,467 46	3,373 88	403,576 90	365,706 18	
Second district	7,841 53	150 36	7,691 17	31 72	316 24		8,189 49	3,840 38	462,282 26	468,299 93	
Third district	13,648 51	236 81	13,411 70	208 57	898 10		14,755 18	7,912 10	4,098,388 88	3,198,190 73	
Fourth district	12,445 45	270 17	12,175 28	104 54	349 00	11 25	12,910 24	6,041 95	2,123,016 02	1,966,397 98	
Fifth district	8,626 28	190 44	8,435 84	143 34	200 13	10 03	8,979 75	3,817 45	646,945 03	593,648 05	
Sixth district	10,126 85	228 39	9,898 46	153 96	399 00	4 47	10,739 78	4,558 95	971,335 87	850,709 80	
Seventh district	8,403 31	164 86	8,238 45	60 48	471 42		8,964 33	4,106 10	610,147 86	580,662 00	
Eighth district	8,050 01	267 39	7,782 62	99 89	332 07		8,541 97	1,751 99	523,732 46	5,9,258 54	
Ninth district	6,582 43	192 50	6,389 93	42 84	350 27		63 50	7,039 04	1,732 31	321,251 90	307,802 18
Tenth district	7,708 12	266 59	7,501 53	118 88	241 50		93 80	8,162 39	2,676 20	644,707 59	426,217 09
Total	90,589 55	2,046 64	88,542 91	1,028 57	3,746 28	4 47	380 67	95,749 54	39,761 31	10,805,384 77	9,275,893 08
MICHIGAN.											
First district	10,364 36	213 44	10,150 92	188 73	296 56	28 80	10,788 45	5,178 10	2,029,188 15	1,470,423 09	
Second district	9,085 50	55 67	9,029 83	53 94	219 09	47 35	9,405 88	6,855 14	207,858 82	203,748 93	
Third district	8,095 56	54 76	8,040 80	95 01	259 16	44 15	8,576 83	4,525 52	262,059 85	249,948 65	
Fourth district	5,307 22	52 43	5,254 79	17 51	90 04	28 90	5,443 67	3,258 71	171,968 24	180,721 50	
Fifth district	3,502 28	60 82	3,441 46	72 11	108 32	9 44	3,692 15	1,627 33	115,457 09	83,531 29	
Sixth district	14,817 68	288 02	14,529 66	135 25	370 45	240 01	48 67	15,612 06	6,289 25	468,089 51	515,677 48
Total	51,172 60	725 14	50,447 46	562 55	1,253 62	293 60	236 67	53,519 04	27,734 05	3,254,641 66	2,704,070 94

FIFTH AUDITOR.

G.—Statement showing the expenses of collecting the internal revenue taxes, &c.—Continued.

District.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
MINNESOTA.											
First district	\$8,400 00	\$50 00	\$8,350 00	\$85 75	\$191 56	\$27 40	\$71 25	\$8,775 96	\$11,437 65	\$142,145 18	\$124,109 01
Second district	10,687 50	37 50	10,650 00	58 83	128 64	1 05	63 40	10,939 42	7,600 00	322,194 83	231,604 07
Total.....	19,087 50	87 50	19,000 00	144 58	320 20	28 45	134 65	19,715 38	19,030 65	464,340 01	355,713 08
MISSISSIPPI.											
First district	9,346 87	70 88	9,275 99	17 50	67 25			9,431 62	6,406 94	19,610 20	53,779 59
Second district	12,000 00	100 00	11,900 00	161 31	37 14	29 00	81 00	12,338 45	9,000 00	794,015 00	657,511 37
Third district	10,748 64	82 15	10,666 49	139 74	54 38			10,962 76	6,899 75	209,110 48	64,577 12
Total.....	32,095 51	253 03	31,842 48	338 55	158 77	29 00	81 00	32,702 83	22,306 69	1,022,735 68	775,868 08
MISSOURI.											
First district	14,239 33	165 59	14,073 74	892 89	217 20		63 83	15,413 25	10,348 14	3,099,709 24	2,334,342 43
Second district	8,059 00	71 02	7,987 98	149 14	202 64	43 08	51 60	8,505 46	5,641 15	177,987 11	71,945 34
Third district	5,239 29	168 73	5,090 56	24 85	225 20		107 00	5,616 34	764 80	286,007 40	230,569 63
Fourth district	6,331 53	202 07	6,129 46	66 60	185 50	364 80	56 03	7,004 43	1,290 00	339,976 71	280,512 50
Fifth district	6,132 33	38 44	6,083 89	117 76	490 45	127 78	106 55	6,964 87	4,469 36	218,449 63	187,955 72
Sixth district	11,896 58	148 72	11,747 86	234 52	620 70		190 50	12,942 30	16,979 21	776,848 85	465,960 67
Total.....	51,908 06	794 57	51,113 49	1,485 76	1,941 69	535 66	575 48	56,446 65	39,492 66	4,898,978 94	3,571,286 29
MONTANA.											
Montana	11,034 94	85 54	10,949 40		74 75	689 93	20 00	11,819 62	8,927 80	43,224 88	73,842 21
NEBRASKA.											
Nebraska	9,902 90	50 00	9,852 90	52 01	31 44		80 25	10,066 60	6,050 00	279,672 90	160,794 87
NEVADA.											
Nevada	17,537 08	125 00	17,412 08	117 99	115 25	4,163 67	218 50	22,152 49	11,916 62	218,186 03	250,034 90
NEW HAMPSHIRE.											
First district	5,648 46	150 42	5,498 04	39 30	229 14	5 35	53 49	5,955 74	1,539 95	271,540 60	222,274 64
Second district	6,263 09	153 47	6,109 62	37 54	83 45		47 35	6,431 43	2,194 44	370,486 12	309,359 97
Third district	4,521 23	105 31	4,415 92	56 30	253 00		48 75	4,879 28	1,415 00	98,343 75	102,122 56
Total.....	16,432 78	409 20	16,023 58	133 14	565 59	5 35	129 59	17,266 45	5,149 39	740,370 47	633,757 17

NEW JERSEY.											
First district	6,018 87	107 77	5,911 10	79 21	177 01		36 30	6,311 39	2,863 50	202,289 35	258,101 28
Second district	7,451 50	146 50	7,335 00	43 33	600 99		111 75	8,237 57	3,551 50	438,370 77	408,723 15
Third district	8,419 35	106 65	8,252 90	1 2 5	544 27	47 61	39 60	9,183 88	4,086 57	619,608 60	583,911 17
Fourth district	8,587 03	153 28	8,403 72	141 32	298 46	19 27	71 37	9,117 42	3,828 00	459,002 39	536,019 93
Fifth district	12,274 66	216 24	12,058 42	125 67	1,225 00		52 25	13,677 58	9,572 46	2,165,934 47	1,904,892 75
Total	42,781 58	820 44	41,961 14	522 38	2,845 73	66 88	311 27	46,527 84	23,902 03	3,885,205 58	3,691,648 28
NEW MEXICO.											
New Mexico	9,843 98	156 00	9,687 98	66 10	8 13	42 55	124 50	10,085 26	3,295 17	71,473 12	48,973 08
NEW YORK.											
First district	10,888 47	165 12	10,723 35	62 94	7 50	38 35	23 20	11,620 46	6,730 04	976,105 21	681,369 95
Second district	10,956 80	170 50	10,786 30	366 59	187 00		76 06	11,586 45	6,650 00	2,447,398 78	2,096,731 21
Third district	14,458 46	332 80	14,125 66	630 94	334 25		61 96	15,485 61	7,741 28	2,687,140 19	1,886,196 41
Fourth district	29,457 38	200 00	29,257 38	450 68	774 60	75	1,196 21	31,879 62	23,069 60	2,919,029 97	3,248,846 30
Fifth district	9,457 90	190 49	9,267 41	143 15	150 00			9,751 15	4,648 10	1,191,675 01	808,765 51
Sixth district	11,532 31	143 03	11,389 28	247 59	325 20			12,105 10	7,921 71	2,001,290 71	1,814,038 69
Seventh district	11,005 70	250 32	10,755 38	88 75	270 60	23 00	308 45	11,696 50	4,999 32	1,433,002 34	1,300,257 85
Eighth district	21,565 04	229 47	21,335 57	354 83	338 96	2 50	373 65	22,634 98	15,620 66	4,779,950 34	4,208,414 95
Ninth district	12,793 18	235 34	12,557 84	289 54	245 00	18 00	49 80	13,395 52	6,937 24	1,496,424 95	1,658,681 59
Tenth district	8,958 17	113 33	8,844 84	296 93	484 21	2 15	44 50	9,785 96	5,691 59	748,955 48	626,348 64
Eleventh district	5,844 35	132 97	5,711 38	186 42	185 60		50 00	6,266 37	2,184 94	252,763 75	234,435 42
Twelfth district	7,514 34	120 36	7,393 98	64 56	123 99	75 05	18 60	7,796 54	4,107 07	490,581 67	401,898 33
Thirteenth district	5,493 45	57 21	5,436 24	87 51				5,580 96	3,349 32	233,321 05	199,354 81
Fourteenth district	10,832 33	278 81	10,553 52	108 46	317 60		43 00	11,301 39	4,256 44	1,392,587 17	1,265,666 98
Fifteenth district	9,575 37	262 45	9,312 92	111 03	662 30	2 40	268 00	10,619 10	3,326 36	924,444 16	816,914 08
Sixteenth district	5,349 44	92 13	5,257 31	111 61	149 42	5 85	29 20	5,645 52	2,167 81	120,721 26	117,272 31
Seventeenth district	4,290 20	62 78	4,227 42	41 45	147 19		43 10	4,521 94	2,034 66	96,551 59	93,006 82
Eighteenth district	6,632 80	120 32	6,512 48	74 42	238 65		17 25	6,963 12	3,226 50	288,567 52	308,241 60
Nineteenth district	4,444 10	91 56	4,352 54	3 28	152 69	13 70	44 74	4,658 51	1,761 38	120,038 48	109,432 81
Twentieth district	5,543 94	84 21	5,459 73	27 79	244 10	166 00	47 20	6,028 93	2,859 79	255,737 06	205,094 42
Twenty-first district	9,422 07	355 15	9,066 92	98 54	208 00	1 58	25 50	9,755 69	1,191 84	635,351 25	625,162 60
Twenty-second district	5,259 98	114 25	5,145 63	89 29	303 86		42 00	5,695 13	1,973 00	201,866 89	175,993 73
Twenty-third district	8,258 00	198 80	8,059 20	69 98	203 00	2 30	36 00	8,569 28	3,370 92	792,575 16	557,336 49
Twenty-fourth district	7,903 67	185 15	7,718 52	81 95	312 07	131 85	72 20	8,501 74	3,200 74	635,033 36	452,896 80
Twenty-fifth district	5,911 80	42 49	5,869 31	57 43	239 27		19 95	6,228 45	4,062 47	406,687 12	270,137 19
Twenty-sixth district	5,890 95	101 37	5,789 58	37 95	100 38	4 75	19 30	6,053 33	2,863 00	306,586 89	260,348 74
Twenty-seventh district	6,522 58	95 21	6,427 37	127 29	316 74	7 90	87 63	7,062 14	3,523 61	242,499 87	250,587 97
Twenty-eighth district	9,450 39	278 12	9,172 27	67 16	316 76		40 25	9,874 56	2,887 94	817,988 55	755,553 39
Twenty-ninth district	5,238 88	95 70	5,143 18	52 30	163 98	1 40	36 50	5,493 06	2,431 98	355,782 03	223,242 21
Thirtieth district	14,042 97	338 71	13,704 26	184 31	342 51		166 80	14,736 59	6,108 62	2,246,285 54	2,009,230 38
Thirty-first district	3,840 22	66 69	3,773 53	33 62	242 64		24 50	4,149 98	1,506 43	119,261 83	103,001 27
Thirty-second district	38,063 33	200 00	37,863 33	1,550 24	1,130 00		323 60	41,107 77	33,063 33	10,654,644 34	7,678,272 49
Total	326,398 57	5,404 94	320,993 63	6,238 53	9,217 97	497 53	3,589 15	345,941 75	185,467 29	42,270,898 52	35,532,090 94

G.—Statement showing the expenses of collecting the internal revenue taxes, &c.—Continued.

Districts.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
NORTH CAROLINA.											
First district.....	\$5,629 12	\$25 00	\$5,604 12	\$453 57	\$99 00	\$161 60	\$69 10	\$6,412 39	\$4,104 26	\$47,618 88	\$31,485 40
Second district.....	7,500 00	75 00	7,425 00	102 38	132 61	.....	67 25	7,802 24	4,980 00	117,222 71	99,380 07
Third district.....	7,530 00	50 00	7,480 00	18 88	51 09	41 58	10 25	7,624 71	5,903 00	50,528 22	60,549 03
Fourth district.....	9,514 25	40 49	9,473 76	62 82	39 35	4 75	31 85	9,653 02	5,636 34	201,184 12	143,254 03
Fifth district.....	10,300 00	50 00	10,250 00	35 14	.....	99 95	.....	10,435 09	5,500 00	335,510 30	286,047 62
Sixth district.....	7,000 00	50 00	6,950 00	44 06	75 13	3 75	83 50	7,206 44	5,000 00	149,900 53	123,665 87
Seventh district.....	2,468 58	16 21	2,452 37	49 09	45 50	3 75	.....	2,566 92	2,025 80	25,636 98	10,996 14
Total.....	49,914 95	306 70	49,608 25	765 94	442 59	315 38	261 95	51,700 81	32,749 40	918,601 74	755,378 16
OHIO.											
First district.....	14,429 79	305 30	14,124 49	916 48	135 00	.....	13 20	15,494 47	7,324 00	5,466,010 79	\$4,143,834 14
Second district.....	9,053 95	237 22	8,816 73	57 99	98 00	.....	75 40	9,285 34	3,641 82	3,784,596 75	2,955,401 06
Third district.....	13,656 19	374 20	13,281 99	174 00	281 69	.....	43 30	14,155 18	5,171 90	2,394,190 42	1,714,227 74
Fourth district.....	9,907 18	275 95	9,631 23	69 23	82 27	.....	43 00	10,101 68	3,310 00	774,994 76	655,487 41
Fifth district.....	4,554 15	81 19	4,472 96	60 93	94 91	.....	21 00	4,730 99	2,106 03	332,399 24	153,900 35
Sixth district.....	9,425 12	202 00	9,223 12	117 25	144 10	.....	19 50	9,705 97	4,384 92	965,807 22	644,644 68
Seventh district.....	10,175 83	218 39	9,957 44	88 32	171 80	.....	79 08	10,515 03	3,556 42	1,015,334 13	784,994 11
Eighth district.....	4,192 13	88 60	4,103 53	39 90	93 78	.....	19 50	4,345 31	1,420 08	130,253 35	80,323 33
Ninth district.....	9,085 42	256 87	8,828 55	55 05	.....	42 25	.....	9,182 72	2,948 00	741,194 76	603,901 10
Tenth district.....	10,187 64	292 28	9,895 36	42 62	204 20	.....	58 80	10,493 26	3,342 00	1,083,919 14	883,515 92
Eleventh district.....	9,230 66	342 45	8,888 21	95 35	120 53	19 65	33 00	9,499 19	1,381 50	708,110 78	527,792 91
Twelfth district.....	9,934 50	253 04	9,681 46	47 62	132 57	.....	22 25	10,136 94	3,873 51	1,046,067 94	721,748 22
Thirteenth district.....	6,227 66	85 68	6,141 98	88 87	139 60	.....	27 75	6,483 88	3,513 78	337,086 58	259,769 28
Fourteenth district.....	4,512 69	62 16	4,450 53	45 85	128 03	.....	31 50	4,718 04	2,269 46	121,948 15	101,268 88
Fifteenth district.....	4,714 94	84 57	4,630 37	52 58	121 88	.....	50 75	4,940 15	2,023 40	114,155 42	121,494 84
Sixteenth district.....	4,768 68	98 71	4,669 97	51 18	129 54	35	39 00	4,988 75	1,794 54	144,606 00	124,444 32
Seventeenth district.....	5,926 28	25 00	5,901 28	76 02	223 47	7 48	49 60	6,292 25	4,560 00	263,964 30	242,444 62
Eighteenth district.....	12,120 46	231 29	11,889 17	220 65	249 00	.....	23 25	12,613 36	6,375 69	2,170,319 86	1,371,532 07
Nineteenth district.....	4,976 48	101 44	4,875 04	67 54	289 53	.....	36 75	5,370 30	1,947 56	188,039 30	147,243 70
Total.....	157,079 75	3,616 34	153,463 41	2,367 43	2,839 87	69 73	686 03	163,042 81	64,944 61	21,782,998 89	16,298,566 68
OREGON.											
Oregon.....	14,708 33	140 47	14,567 86	104 00	40 23	.....	50 00	14,902 56	10,898 96	412,899 76	169,572 20

PENNSYLVANIA.											
First district.....	16,940 76	303 84	16,636 92	41 14			183 56	17,165 46	9,703 47	5,013 040 24	4,160 547 51
Second district.....	11,923 93	255 12	11,668 81	136 36	50 00		113 87	12,224 13	7,821 71	2,517,323 11	1,960 919 15
Third district.....	6,351 56	73 65	6,277 91	82 17			272 77	6,706 50	4,170 07	977,753 91	483,284 71
Fourth district.....	10,198 47	197 27	10,001 20	203 02	338 00		103 10	10,842 59	4,458 84	1,514,451 48	1,246,443 72
Fifth district.....	9,325 14	218 30	9,106 84	80 99	276 15	3 61	107 95	9,793 84	6,328 28	582,671 61	631,839 41
Sixth district.....	7,390 95	172 98	7,217 97	131 58	136 59	1 70	32 00	7,692 82	2,930 83	475,504 16	389,094 09
Seventh district.....	5,071 52	135 56	4,935 96	37 75	218 50		51 20	5,378 97	1,320 48	100,984 94	130,765 80
Eighth district.....	6,378 42	177 67	6,200 75	26 00	50 00		28 50	6,482 92	1,824 88	415,053 54	250,655 95
Ninth district.....	7,941 35	224 65	7,716 70	114 40	326 17		24 80	8,406 72	2,448 13	618,661 40	462,582 81
Tenth district.....	4,971 17	92 72	4,878 45	64 96	37 98			5,074 11	2,116 73	175,836 70	146,996 26
Eleventh district.....	5,518 20	77 35	5,440 85	103 76	195 91		87 50	5,905 37	3,037 56	258,657 95	221,820 52
Twelfth district.....	6,705 20	116 35	6,588 85	101 74	291 85		28 00	7,126 79	2,991 06	501,985 42	257,489 67
Thirteenth district.....	4,558 97	119 90	4,439 07	25 83	110 70	1 10	4 50	4,701 10	1,160 84	96,918 62	103,326 64
Fourteenth district.....	5,661 01	120 24	5,540 77	32 38	207 54	1 50	105 25	6,007 68	2,256 16	362,957 33	233,450 34
Fifteenth district.....	8,352 73	210 03	8,142 70	381 19	813 66		213 03	9,800 58	7,955 22	466,894 86	423,972 80
Sixteenth district.....	5,729 38	95 14	5,634 24	76 34	223 98	56 68	15 00	6,101 38	2,270 00	176,735 56	143,445 68
Seventeenth district.....	4,813 25	55 16	4,758 09	68 62	165 00		29 00	5,075 87	3,557 70	154,050 24	103,432 67
Eighteenth district.....	4,205 73	29 96	4,175 77	74 24	95 94		24 75	4,400 66	3,009 81	196,111 42	100,030 94
Nineteenth district.....	7,647 31	104 30	7,543 01	43 80	208 48	9 25	7,908 84	4,561 28	272,288 04	189,675 09	189,675 09
Twentieth district.....	6,593 15	83 69	6,509 46	54 92	293 35		46 50	6,987 92	6,624 00	149,165 75	191,196 11
Twenty-first district.....	10,709 63	294 21	10,415 42	122 85	210 53		23 00	11,066 01	3,825 50	1,173,214 82	950,030 43
Twenty-second district.....	12,160 20	282 95	11,897 25	125 60	207 18		18 07	12,530 98	5,373 00	2,239,998 64	1,705,390 84
Twenty-third district.....	9,233 60	184 95	9,048 65	42 08	91 91		126 70	9,494 29	3,962 91	623,557 83	493,187 87
Twenty-fourth district.....	6,198 56	56 06	6,142 50	136 67	228 03	19 85	18 00	6,601 11	4,149 83	541,294 33	282,762 89
Total.....	184,600 19	3,682 05	180,918 14	2,308 39	4,777 45	84 44	1,706 20	193,476 67	97,858 22	19,611,263 30	15,179,276 90
RHODE ISLAND.											
First district.....	10,657 53	165 94	10,491 59	108 21	314 00		62 90	11,142 64	6,348 69	1,140,252 08	1,122,782 58
Second district.....	5,136 11	89 40	5,046 71	51 86	61 64		22 50	5,272 11	2,348 20	175,062 52	163,610 66
Total.....	15,793 64	255 34	15,538 30	160 07	375 64		85 40	16,414 75	8,696 89	1,315,314 60	1,286,393 24
SOUTH CAROLINA.											
First district.....	5,241 63	62 71	5,178 92	117 08	21 00	1 25		5,390 96	3,191 08	63,531 40	36,674 67
Second district.....	5,317 64	38 84	5,278 80	32 65	94 32		113 17	5,557 78	2,310 83	193,096 00	179,696 87
Third district.....	8,979 96	75 00	8,904 96	94 16	53 33	1 35	121 25	9,250 05	6,479 96	180,310 40	175,817 09
Total.....	19,539 23	176 55	19,362 68	243 89	168 65	2 60	234 42	20,188 79	11,981 87	436,937 80	392,188 63
TENNESSEE.											
First district.....	3,873 63	39 56	3,834 07	981 52	99 50	109 25	116 75	5,180 65	3,035 39	44,410 12	31,811 76
Second district.....	5,483 62	51 11	5,432 51	42 39	45 00		2 00	5,573 01	3,832 23	113,180 58	67,197 37
Third district.....	8,831 10	75 00	8,756 10	145 20	103 00		16 50	9,095 80	5,735 00	140,643 65	99,478 93
Fourth district.....	9,000 00	75 00	8,925 00	46 77			10 50	9,057 27	6,500 00	163,894 94	131,062 02
Fifth district.....	7,022 39	105 63	6,916 76	73 54	10 00		40 75	7,146 68	3,909 65	594,787 86	402,333 81
Sixth district.....	3,827 72	75 00	3,752 72	25 23				3,852 95	1,327 72	151,260 82	81,014 87

FIFTH AUDITOR.

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G.—Statement showing the expenses of collecting the internal revenue taxes, &c.—Continued.

District.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
TENNESSEE—Continued.											
Seventh district	\$7,131 58	\$75 00	\$7,056 58	\$18 36	\$49 84		\$32 50	\$7,232 28	\$4,631 58	\$68,289 28	\$72,063 78
Eighth district	11,236 73	83 30	11,153 43	113 41	176 70		53 00	11,579 84	3,871 24	267,690 21	292,552 03
Total	56,406 77	579 60	55,827 17	1,446 42	484 04	\$109 25	272 00	58,718 48	32,842 81	1,569,177 46	1,150,519 57
TEXAS.											
First district	14,015 00	100 00	13,915 00	237 23	25 00	2 20	12 00	14,291 43	10,372 81	253,738 13	175,662 71
Second district	10,109 12	93 81	10,015 31	71 37	91 12	6 15	29 75	10,307 51	7,232 74	105,379 93	53,002 14
Third district	15,327 10	100 00	15,227 10	98 08	11 80	6,242 02	223 25	21,942 25	9,000 00	134,641 21	146,483 32
Fourth district	15,921 98	114 06	15,807 92	331 00	35 87	405 45	84 80	16,779 10	16,955 25	337,623 46	286,697 24
Total	55,373 20	407 87	54,965 33	737 68	163 79	6,655 82	349 80	63,280 29	43,560 80	851,382 73	661,845 41
UTAH.											
Utah	10,518 44	75 00	10,443 44	210 70	84 59	46 37	71 00	10,931 10	7,576 00	77,589 36	63,743 32
VERMONT.											
First district	4,415 03	68 67	4,346 36	31 76	180 00		56 00	4,682 79	2,041 60	126,695 95	97,170 80
Second district	4,589 45	126 41	4,463 04		190 08		88 75	4,868 88	1,061 28	121,704 89	108,944 62
Third district	4,704 94	86 33	4,618 61	5 26	79 26		54 95	4,844 41	1,978 41	134,918 06	120,494 18
Total	13,709 42	281 41	13,428 01	37 02	449 94		199 70	14,396 08	5,081 29	383,318 90	326,609 60
VIRGINIA.											
First district	2,040 81	20 54	2,020 27	11 11	4 00	1 70	8 00	2,065 62	1,737 51	34,287 15	26,955 30
Second district	8,450 00	184 23	8,265 77	41 79	34 02		74 45	8,600 26	3,765 43	842,926 36	569,494 90
Third district	11,242 94	282 70	10,960 24	262 59	199 00		77 50	11,782 03	4,588 92	1,676,169 88	1,357,721 18
Fourth district	2,239 10	66 33	2,172 77	44 62	22 00		5 00	2,310 72	371 33	122,564 26	47,300 49
Fifth district	4,557 20	75 74	4,481 46	61 11	34 50		40 00	4,692 81	2,469 62	477,683 39	250,183 76
Sixth district	4,900 19	25 72	4,874 47	89 95	270 75		22 50	5,263 39	3,385 75	134,659 43	135,370 12
Seventh district	7,153 08	89 78	7,063 30	116 56	238 56		55 70	7,563 90	2,767 87	227,005 49	191,592 58
Eighth district	1,958 18	31 27	1,926 91	5 40	13 20		8 75	1,991 06	902 50	25,085 56	11,548 71
Total	42,541 50	776 31	41,765 19	633 13	816 03	7 23	291 90	44,289 79	19,988 93	3,562,381 52	2,590,467 04

WASHINGTON.											
Washington	9,000 00	100 00	8,900 00	293 43	91 78	159 97	121 00	9,666 18	6,000 00	113,939 91	49,367 43
WEST VIRGINIA.											
First district	7,086 34	154 81	6,931 53	98 40	144 35	.....	117 85	7,446 94	2,990 00	383,966 34	355,202 16
Second district	5,142 98	166 29	4,976 69	110 86	46 00	.....	51 50	5,351 34	816 96	174,738 54	153,889 26
Third district	2,968 51	32 37	2,936 14	55 81	90 41	.....	54 50	3,169 23	1,369 81	51,590 16	64,302 81
Total	15,197 83	353 47	14,844 36	265 07	280 76	.....	223 85	15,967 51	5,176 77	610,295 04	573,394 23
WISCONSIN.											
First district	12,810 80	376 67	12,425 13	84 11	249 58	.....	108 00	13,243 49	4,132 77	1,538,432 40	1,356,909 23
Second district	5,716 06	141 34	5,574 72	37 25	225 30	12 65	60 90	6,052 16	1,811 44	224,575 69	184,032 80
Third district	4,035 44	50 92	3,984 52	51 13	130 00	.....	54 00	4,270 57	2,658 26	124,954 56	82,599 11
Fourth district	4,733 85	110 56	4,623 29	66 03	192 00	.....	31 50	5,023 38	1,522 60	110,554 04	109,730 37
Fifth district	4,056 10	29 52	4,026 58	68 80	90 98	1 45	10 40	4,227 73	2,465 59	165,449 29	92,989 60
Sixth district	2,807 17	20 81	2,786 36	37 16	33 50	50	11 00	2,889 33	4,211 60	123,589 33	51,645 89
Total	34,150 42	729 82	33,420 60	344 48	921 36	14 60	275 80	35,706 66	16,802 26	2,287,554 71	1,877,817 00
WYOMING.											
Wyoming	295 33	8 36	286 97	.....	.....	.....	.....	295 33	204 60	9,564 12	.....

RECAPITULATION.

Alabama	22,113 46	258 62	21,884 84	249 39	208 70	10 00	157 19	22,738 74	27,598 64	660,115 06	427,848 57
Arizona	3,563 45	75 00	3,488 45	.....	.....	.....	46 00	3,609 45	1,063 45	16,661 03	16,561 12
Arkansas	28,761 61	215 28	28,546 33	134 26	149 01	408 00	57 00	29,509 88	20,439 36	248,813 10	135,535 46
California	79,935 13	613 81	79,321 32	1,886 53	1,591 48	4,274 81	798 32	88,486 30	51,582 05	7,714,130 99	4,444,536 08
Colorado	12,000 00	75 00	11,925 00	88 51	89 23	101 89	122 40	12,401 94	9,500 00	105,353 87	61,999 26
Connecticut	33,374 47	692 15	32,682 32	200 65	1,194 75	.....	111 79	34,881 66	15,597 57	2,677,731 48	2,340,887 87
Dakota	1,954 15	25 00	1,929 15	19 05	3 50	1 40	11 00	1,989 10	579 85	23,546 91	15,139 56
Delaware	7,223 05	124 38	7,098 67	118 74	520 53	.....	61 12	7,923 44	3,746 62	374,401 58	370,736 24
District of Columbia	6,734 99	117 47	6,617 52	116 43	93 00	.....	49 75	6,994 17	3,385 53	470,423 79	446,045 18
Florida	9,269 30	58 31	9,210 99	34 82	17 00	.....	112 25	9,433 37	7,125 00	68,030 14	54,886 30
Georgia	44,943 18	337 90	44,605 28	902 94	422 39	129 65	183 62	46,561 78	31,625 47	1,327,895 60	977,365 80
Idaho	6,499 26	133 28	6,365 98	72 38	60 51	125 25	56 00	6,813 40	7,115 38	110,437 42	95,831 38
Illinois	116,044 86	2,410 74	113,634 12	958 05	4,417 82	74 96	759 68	122,255 37	54,719 96	14,709,056 72	12,978,964 23
Indiana	75,041 49	1,818 31	73,223 18	718 65	1,362 56	5 20	577 85	77,725 75	26,627 76	5,211,420 35	3,910,352 40
Iowa	35,577 27	472 58	35,104 69	1,069 10	1,015 94	147 50	347 71	36,157 52	22,031 62	2,243,721 28	1,561,362 03
Kansas	5,925 98	41 67	5,884 31	156 44	206 57	24 71	161 65	6,534 75	2,585 08	259,640 90	242,597 07
Kentucky	83,631 63	1,931 87	81,639 76	1,406 86	1,667 03	424 55	167 00	87,297 07	30,964 96	9,865,855 96	7,609,619 93
Louisiana	18,042 70	95 89	17,946 81	360 73	29 50	.....	273 05	18,705 98	28,090 42	2,090,147 91	1,249,274 61
Maine	25,064 20	459 48	24,604 72	136 81	634 63	293 57	160 81	26,260 02	16,201 20	697,274 65	675,206 36
Maryland	36,049 84	789 76	35,260 08	460 66	560 60	45 00	345 79	37,470 89	14,418 69	4,652,178 61	3,594,831 42

G.—Statement showing the expenses of collecting the internal revenue taxes, &c.—Continued.

RECAPITULATION—Continued.

District.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expenses of collecting.	Expenses of administering office.	Assessments.	Collections.
Massachusetts.....	\$90,589 55	\$2,046 64	\$88,542 91	\$1,028 57	\$3,746 28	\$4 47	\$320 67	\$95,749 54	\$39,761 31	\$10,805,384 77	\$9,275,893 08
Michigan.....	51,172 60	725 14	50,447 46	562 55	1,253 62	293 60	236 67	53,519 04	27,734 05	3,254,641 66	2,704,670 94
Minnesota.....	19,687 50	87 50	19,000 00	144 58	320 20	28 45	134 65	19,715 38	19,030 65	464,340 01	355,713 08
Mississippi.....	32,095 51	253 03	31,842 48	338 55	158 77	29 00	81 00	32,702 83	22,306 69	1,022,735 68	775,868 08
Missouri.....	51,908 06	794 57	51,113 49	1,485 76	1,941 69	535 66	575 48	56,446 65	39,492 66	4,893,978 94	3,571,286 29
Montana.....	11,034 94	85 54	10,949 40	.....	74 75	689 93	20 00	11,819 62	8,927 80	43,224 88	73,842 21
Nebraska.....	9,902 90	59 00	9,852 90	52 01	31 44	.....	80 25	10,066 60	6,050 00	279,672 90	160,794 87
Nevada.....	17,537 08	125 00	17,412 08	117 99	115 25	4,163 67	218 50	22,152 49	11,916 02	218,186 03	251,034 90
New Hampshire.....	16,432 78	409 20	16,023 58	133 14	565 59	5 35	129 59	17,266 45	5,149 39	740,370 47	633,757 17
New Jersey.....	42,781 58	820 44	41,961 14	523 38	2,845 73	66 88	311 27	46,527 84	23,902 03	3,885,205 58	3,691,642 28
New Mexico.....	9,843 98	156 00	9,687 98	66 10	8 13	42 55	124 50	10,085 26	3,295 17	71 473 12	48,973 08
New York.....	326,398 57	5,404 94	320,993 63	6,238 53	9,217 97	497 53	3,589 15	345,941 75	185,467 29	42,270,898 52	35,532,090 94
North Carolina.....	49,914 95	306 70	49,608 25	765 94	442 59	315 38	261 95	51,700 81	32,749 40	918,601 74	755,378 16
Ohio.....	157,079 75	3,616 34	153,463 41	2,367 43	2,839 87	69 73	686 03	163,042 81	64,944 61	21,782,998 89	16,298,566 68
Oregon.....	14,708 33	140 47	14,567 86	104 00	40 23	.....	50 00	14,902 56	10,898 96	412,899 76	169,572 20
Pennsylvania.....	184,660 19	3,682 05	180,978 14	2,308 39	4,777 45	84 44	1,706 20	193,476 67	97,858 22	19,611,263 30	15,179,276 90
Rhode Island.....	15,793 64	255 34	15,538 30	160 07	375 64	.....	85 40	16,414 75	8,696 89	1,315,314 60	1,286,393 24
South Carolina.....	19,539 23	176 55	19,362 68	243 89	168 65	2 60	234 42	20,188 79	11,981 87	436,937 80	392,188 63
Tennessee.....	56,406 77	579 60	55,827 17	1,446 42	484 04	109 25	272 00	58,718 48	32,842 81	1,569,177 46	1,180,519 57
Texas.....	55,373 20	407 87	54,965 33	737 68	163 79	6,655 82	349 80	63,280 29	43,560 80	851,382 73	661,845 41
Utah.....	10,518 44	75 00	10,443 44	214 70	84 59	46 37	71 00	10,931 19	7,576 00	77,589 36	63,743 32
Vermont.....	13,709 42	281 41	13,428 01	37 02	449 94	.....	199 70	14,396 08	5,081 29	383,318 90	326,609 60
Virginia.....	42,541 50	776 31	41,765 19	633 13	816 03	7 23	291 90	44,289 79	19,988 93	3,562,381 52	2,500,167 04
Washington.....	9,000 00	100 00	8,900 00	293 43	91 78	159 97	121 00	9,666 18	6,000 00	113,939 91	49,367 43
West Virginia.....	15,197 83	353 47	14,844 36	265 07	280 76	.....	223 85	15,967 51	5,176 77	610,295 04	573,394 23
Wisconsin.....	34,150 42	729 82	33,420 60	344 48	921 36	14 60	275 80	35,706 66	16,802 26	2,287,554 71	1,877,817 00
Wyoming.....	295 33	8 36	286 97	.....	.....	.....	.....	295 33	204 60	9,564 12	.....
Grand total.....	2,009,364 07	33,223 79	1,976,140 28	29,707 81	46,540 89	19,888 91	15,270 16	2,120,771 84	1,132,585 68	175,431,159 66	139,707,473 20

H.—Statement showing the expenses of assessing the internal revenue taxes in the several collection districts, including the salaries, commissions, and allowances of the assessors, their contingent expenses, and the compensation of assistant assessors, from July 1, 1863, to June 30, 1869.

District.	Gross compensation.	Tax.	Net compensation.	Clerk hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessor.	Compensation of assistant assessors.	Tax.	Net compensation of assist. assessors.	Survey of distilleries.	Total.
ALABAMA.													
First district	\$3,184 11	\$109 25	\$3,074 86	\$4,124 95	\$117 55	\$131 50	\$131 35		\$24,332 23	\$627 33	\$23,704 90		\$31,285 11
Second district	2,222 32	68 61	2,153 71	2,858 29	89 89	95 25	117 79	\$275 00	20,769 23	529 93	20,239 30	\$20 83	25,850 06
Third district	4,289 84	163 12	4,126 72	1,398 00	10 50	55 50		71 09	15,209 38	357 03	14,822 35		20,484 16
Total	9,696 27	340 98	9,355 29	8,381 24	217 94	282 25	249 14	346 09	60,310 84	1,544 29	58,766 55	20 83	77,619 33
ARIZONA.													
Arizona	3,125 00	93 75	3,031 25		72 25	110 00	9 99	300 00	3,091 93	93 01	2,998 92		6,522 41
ARKANSAS.													
First district	895 08	28 04	867 04	733 32	5 83		15 25	305 00	2,853 70	72 48	2,781 22		4,707 66
Second district	3,415 04	102 84	3,312 20	3,023 00	134 20	69 75	128 60	600 00	12,364 66	317 02	12,047 64		19,315 39
Third district	2,734 19	82 58	2,651 61	1,300 00	48 62	7 50	49 75	232 50	8,813 51	225 43	8,588 08		12,878 06
Total	7,044 31	213 46	6,830 85	5,056 32	188 65	77 25	193 60	1,137 50	24,031 87	614 93	23,416 94		36,901 11
CALIFORNIA.													
First district	4,801 03	194 21	4,606 82	6,124 12	252 88	13 50	7 35		24,546 38	711 20	23,835 18		34,839 85
Second district	2,041 37	97 62	2,943 75	1,800 00	242 61	88 06	94 94	265 00	15,419 38	469 36	14,950 02	202 26	20,456 64
Third district	4,166 48	152 14	4,014 34	2,100 00	133 50	32 00	134 37	354 00	8,005 02	236 19	7,768 83	6 65	14,543 69
Fourth district	4,164 65	158 21	4,006 44	2,600 00	232 75	182 70	250 00	531 25	21,034 80	637 90	20,396 90	254 25	28,454 29
Fifth district	2,934 18	96 75	2,837 43	1,495 00	124 08	44 00	50 00	300 00	12,532 98	378 42	12,154 56	163 75	17,228 82
Total	19,007 71	698 93	18,308 78	14,119 12	1,045 82	360 26	536 66	1,450 25	81,538 56	2,433 07	79,105 49	626 91	115,553 29
COLORADO.													
Colorado	2,500 00	75 00	2,425 00	1,500 60	30 04	115 75	42 00	480 00	6,792 04	205 04	6,587 00		11,179 79
CONNECTICUT.													
First district	4,014 18	146 57	3,867 61	763 31	47 34	6 50	158 15	280 00	13,812 88	239 18	13,573 70	69 35	18,785 96
Second district	3,318 36	115 92	3,202 44	1,200 00	40 89	12 30	311 53	1 0 00	9,490 79	180 64	9,310 15		14,177 31
Third district	2,589 46	79 42	2,510 04	999 96	33 47	28 05	173 48	254 03	7,501 19	141 88	7,359 31		11,358 34
Fourth district	3,098 36	104 90	2,993 46	1,000 00	54 90	3 25	107 59	75 00	10,894 94	205 16	10,689 78		14,923 98
Total	13,020 36	446 81	12,573 55	3,983 27	176 60	50 10	750 75	709 03	41,699 80	766 86	40,932 94	69 35	59,245 59

H.—Statement showing the expenses of assessing the internal revenue taxes in the several collection districts, &c.—Continued.

District.	Gross compensation.	Tax.	Net compensation.	Clerk hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessor.	Compensation of assistant assessors.	Tax.	Net compensation of assist. assessors.	Survey of distilleries.	Total.
DAKOTA.													
Dakota.....	\$1,373 60	\$22 94	\$1,350 66	.....	\$26 30	\$11 00	\$18 45	\$118 00	\$1,992 08	\$70 93	\$1,921 15	.....	\$3,445 56
DELAWARE.													
Delaware.....	2,716 27	85 78	2,630 49	\$1,792 92	86 36	21 86	93 27	.....	17,267 12	306 70	16,960 42	\$38 90	\$21,624 22
DISTRICT OF COLUMBIA.													
District of Columbia.	2,376 04	68 79	2,307 25	1,828 00	50 70	14 38	1 00	420 00	11,310 54	214 19	11,096 35	.....	15,717 68
FLORIDA.													
Florida.....	2,500 01	75 01	2,425 00	1,375 00	103 58	96 21	248 80	480 00	10,702 26	276 21	10,426 05	58 33	15,212 97
GEORGIA.													
First district.....	3,316 56	108 36	3,208 20	2,440 00	69 13	7 50	27 68	500 00	16,192 27	423 84	15,768 43	.....	22,020 94
Second district.....	3,967 11	135 84	3,831 27	3,750 00	52 62	16 00	42 05	470 69	31,888 92	817 99	31,070 93	.....	39,233 56
Third district.....	3,087 04	108 41	2,978 63	2,992 98	126 69	45 00	153 65	416 67	21,916 05	563 12	21,352 93	48 50	28,115 05
Fourth district.....	3,227 01	111 31	3,115 70	1,920 00	86 44	55 00	211 55	441 76	20,299 85	504 23	19,795 62	42 85	25,668 92
Total.....	13,597 72	463 92	13,133 80	11,102 98	334 88	123 50	434 93	1,829 12	90,297 09	2,309 18	87,987 91	91 35	115,038 47
IDAHO.													
Idaho.....	2,961 96	92 56	2,869 40	1,990 38	41 33	57 00	36 50	600 00	10,106 54	303 48	9,803 06	.....	15,397 67
ILLINOIS.													
First district.....	8,140 77	357 03	7,783 74	3,909 92	316 51	.....	271 68	966 67	47,003 74	975 48	46,118 26	.....	59,366 78
Second district.....	3,375 51	118 75	3,256 76	900 00	43 97	20 00	105 34	120 00	11,397 50	203 87	11,193 72	.....	15,639 79
Third district.....	4,597 73	179 86	4,417 87	1,116 65	62 93	40 55	110 51	180 00	11,057 47	202 46	10,855 01	.....	16,783 52
Fourth district.....	4,763 14	188 15	4,574 99	1,000 00	160 00	39 00	256 34	3 00	15,443 65	247 61	15,201 04	.....	21,618 67
Fifth district.....	6,792 07	289 59	6,502 48	1,662 50	166 39	54 00	173 72	300 00	23,920 44	387 91	23,532 53	183 90	32,575 52
Sixth district.....	3,700 02	134 98	3,565 04	534 00	45 42	16 00	31 25	200 00	12,907 62	218 52	12,689 10	25 40	17,106 21
Seventh district.....	4,600 57	180 97	4,419 60	827 76	55 67	11 70	87 36	124 66	14,646 31	252 55	14,393 76	35 30	19,955 81
Eighth district.....	4,594 10	179 68	4,414 42	1,550 00	137 49	37 50	230 37	349 06	22,046 29	356 79	21,689 50	124 70	28,533 04
Ninth district.....	1,569 74	28 48	1,541 26	900 00	6 20	.....	73 86	83 33	6,386 06	110 74	6,275 32	38 15	8,013 12
Tenth district.....	2,247 77	62 38	2,185 39	707 00	92 00	20 40	134 53	167 21	12,781 44	232 10	12,549 34	.....	15,855 89
Eleventh district.....	1,520 12	26 00	1,494 12	800 00	52 12	26 75	21 19	100 00	10,083 97	183 10	9,900 87	.....	12,395 05

Twelfth district.....	3,362 34	121 98	3,240 36	633 33	75 76	28 50	138 31	168 00	11,134 15	190 67	10,943 48	3 50	12,231 24
Thirteenth district..	2,073 40	58 66	2,014 74	397 32	62 47	40 50	7 00	65 00	8,849 79	157 89	8,691 90		11,278 93
Total.....	51,337 28	1,926 51	49,410 77	14,938 48	1,276 93	334 90	1,671 48	3,123 93	207,753 52	3,719 69	204,033 83	468 25	275,258 57
INDIANA.													
First district.....	3,789 30	139 45	3,649 85	788 11	59 55	32 00	5 37	120 00	10,999 77	176 67	10,823 10	25 30	15,503 28
Second district.....	323 87	5 61	313 26	994 39	74 24	42 72	69 76	310 00	7,672 02	138 34	7,533 68	15 11	9,358 15
Third district.....	3,446 53	122 30	3,324 23	800 00	63 73	29 95	36 56	200 00	8,344 37	141 67	8,202 70	42 20	12,699 37
Fourth district.....	5,792 35	238 59	5,553 76	889 39	42 83	10 00	66 40	1 08 00	13,014 51	187 37	12,827 14	16 61	19,514 12
Fifth district.....	1,731 12	36 54	1,694 58	800 01	63 43	78 20	145 28	6,932 12	127 87	6,804 25	6,604 25		9,585 75
Sixth district.....	3,629 87	131 45	3,498 42	1,000 00	116 95	14 75	57 38	11,674 09	207 14	11,466 95	11,466 95		16,154 45
Seventh district.....	2,846 68	92 33	2,754 35	900 00	42 45	51 00	4 45	75 00	9,029 69	157 15	8,872 54		12,699 79
Eighth district.....	1,838 93	50 30	1,788 63	735 00	80 64	3 75	5 00	154 12	4,750 64	86 31	4,664 33		7,431 47
Ninth district.....	4,770 41	38 51	4,731 90	204 00	32 48	29 50	76 42	40 42	9,944 38	182 91	9,761 47		11,876 19
Tenth district.....	1,351 47	25 95	1,325 52	290 00	57 91	24 00	45 94	100 00	4,424 63	84 72	4,339 91		6,183 28
Eleventh district....	1,614 66	28 51	1,586 15	501 00	75 84		98 10	150 00	8,698 52	166 07	8,532 45		10,943 54
Total.....	28,135 19	909 54	27,225 65	7,901 90	710 05	237 67	543 58	1,402 82	95,484 74	1,656 22	93,828 52	99 20	131,949 39
IOWA.													
First district.....	3,603 72	130 16	3,473 56	700 00	93 48	11 03	114 63	110 00	12,906 97	223 65	12,682 62	48 75	17,234 04
Second district.....	2,160 20	58 03	2,102 17	598 33	108 00	25 10	105 78	79 69	8,852 66	164 54	8,688 12	94 60	11,802 29
Third district.....	3,407 45	106 50	2,941 45	686 96	3 15	14 75	12 48		13,112 70	225 50	12,887 20		16,555 96
Fourth district.....	1,703 99	36 94	1,668 55	699 96	74 95	42 25	114 71	120 00	8,965 90	165 88	8,800 02	36 35	11,556 79
Fifth district.....	1,499 82	25 00	1,472 82	333 80	26 14	5 50	4 00	40 80	4,241 12	81 69	4,159 43		6,046 49
Sixth district.....	1,252 64	20 91	1,231 73	334 82	56 62	77 50	24 72	144 00	5,525 76	103 01	5,422 75		7,292 14
Total.....	13,269 82	377 54	12,892 28	3,363 87	364 94	176 00	376 29	494 49	53,604 41	964 27	52,640 14	179 70	70,487 71
KANSAS.													
Kansas.....	2,509 28	67 07	2,442 21	1,750 00	119 78	40 00	269 12	360 00	19,244 02	361 16	18,882 86		23,863 97
KENTUCKY.													
First district.....	1,895 29	44 75	1,850 54	997 23	27 50	15 25	38 97	179 97	9,992 91	183 65	9,809 26	52 30	12,964 02
Second district.....	1,430 34	23 83	1,406 51	1,150 00	42 31		6 00	187 91	10,412 33	169 61	10,242 72	177 60	13,213 05
Third district.....	1,643 04	32 15	1,610 89	1,500 00	16 35		24 45	125 00	10,101 59	176 89	9,924 70	208 20	13,409 59
Fourth district.....	3,021 34	101 05	2,920 29	1,733 34	134 27	14 00	89 78	360 00	33,361 67	553 67	32,808 00	263 05	38,322 73
Fifth district.....	4,509 78	175 48	4,334 30	2,499 96	168 95	36 60	60 00		27,308 60	5 1 28	26,807 32		33,907 13
Sixth district.....	5,592 38	229 73	5,362 65	1,780 00	93 56	19 50	36 00	250 00	43,309 56	595 19	42,714 37	130 50	50,396 58
Seventh district.....	4,307 31	165 35	4,141 96	800 00	95 01	6 00	34 93	245 00	46,561 67	712 53	45,848 54		51,171 44
Eighth district.....	1,544 71	27 23	1,517 48	800 03	78 95		20 00	145 11	12,857 62	198 42	12,659 20	135 65	15,356 42
Ninth district.....	2,718 77	86 00	2,632 77	637 50	27 11	8 00	78 60	350 00	13,172 47	219 68	12,952 79	51 10	16,737 87
Total.....	26,662 96	885 57	25,777 39	11,908 06	677 01	99 35	388 53	1,842 99	206,977 82	3,210 92	203,766 90	1,018 60	245,478 73

H.—Statement showing the expenses of assessing the internal revenue taxes in the several collection districts, &c.—Continued.

District.	Gross compensation.	Tax.	Net compensation.	Clerk hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessor.	Compensation of assistant assessors.	Tax.	Net compensation of assist. assessors.	Survey of distilleries.	Total.
LOUISIANA.													
First district.....	\$4,395 45	\$169 73	\$4,225 72	\$5,999 37	\$496 42	\$154 50	\$58 25		\$55,086 32	\$1,396 37	\$53,689 95		\$64,624 21
Second district.....	2,495 99	75 00	2,420 99	3,000 00	84 96		40 16	\$420 00	11,423 64	292 39	11,131 25		17,097 36
Third district.....	4,939 58	151 47	4,788 11	3,361 22	132 77	70 00	25 39	246 15	14,909 12	383 43	14,525 69		23,149 33
Total.....	11,831 02	396 20	11,434 82	12,360 59	714 15	224 50	123 80	666 15	81,419 08	2,072 19	79,346 89		104,870 90
MAINE.													
First district.....	2,512 75	75 61	2,437 14	1,500 00	53 53	16 00	33 72	300 00	8,269 30	156 15	8,113 15		12,453 54
Second district.....	1,642 06	32 10	1,609 96	498 21	29 02		102 63	75 00	7,485 19	138 46	7,346 73		9,661 55
Third district.....	1,403 39	25 86	1,377 53	650 00	75 32	61 63	88 64	48 03	6,084 06	114 58	5,969 48		8,270 63
Fourth district.....	2,089 87	54 48	2,035 39	866 67	83 60	12 63	81 59	83 33	6,333 55	117 57	6,215 98		2,376 19
Fifth district.....	1,748 64	32 46	1,716 18	500 00	23 55	24 00	27 35	79 17	7,632 06	143 31	7,488 75		9,865 00
Total.....	9,396 71	220 51	9,176 20	4,014 88	265 02	114 26	333 93	595 53	35,807 16	670 07	35,137 09		49,626 91
MARYLAND.													
First district.....	2,371 77	68 58	2,303 19	469 58	43 56	127 62	64 94	171 00	11,126 66	206 51	10,920 15		14,100 04
Second district.....	3,664 94	137 35	3,527 59	1,287 00	25 43		5 45	500 01	13,694 89	255 26	13,439 63		18,765 11
Third district.....	4,284 00	164 19	4,119 81	3,399 84	180 93	31 54	54 06		45,466 06	862 75	44,603 31		52,389 49
Fourth district.....	2,153 52	57 66	2,095 86	641 63	52 55	19 50	41 91	90 00	15,879 81	263 86	15,615 95	\$26 65	18,584 05
Fifth district.....	2,952 61	97 61	2,855 00	356 95	26 82	76 81	8 96	49 17	17,792 27	302 84	17,489 43	43 29	20,906 43
Total.....	15,426 84	525 39	14,101 45	6,155 00	329 29	255 47	175 32	810 18	103,959 69	1,891 22	102,068 47	69 94	124,765 12
MASSACHUSETTS.													
First district.....	2,747 50	87 76	2,659 74	938 14	61 80	69 00	225 68	303.95	11,707 73	219 95	11,487 78		15,746 09
Second district.....	3,128 71	106 42	3,022 29	1,814 17	65 85	14 25	73 67	200 00	11,972 22	226 50	11,745 72		16,935 95
Third district.....	4,268 58	163 41	4,105 17	2,700 00	205 44	39 50	427 39	929 58	33,825 26	669 31	33,155 95	26 06	41,589 69
Fourth district.....	4,737 46	186 84	4,550 62	2,183 75	117 69	18 75	123 00	550 00	16,250 58	321 52	15,929 03		23,502 84
Fifth district.....	3,566 15	128 28	3,437 87	1,996 85	42 67	25 50	9 67	175 00	17,790 58	320 23	17,470 35		23,157 91
Sixth district.....	3,971 80	148 56	3,823 24	2,105 50	111 09	18 60	255 07	400 00	14,865 53	270 20	14,595 33		21,308 83
Seventh district.....	3,392 22	119 59	3,272 63	2,056 50	143 29	18 00	108 37	157 31	14,722 49	276 27	14,446 22		20,202 32
Eighth district.....	3,218 77	110 92	3,107 85	1,922 33	71 32	19 00	117 49	400 00	12,194 20	229 62	11,964 58	10 20	17,612 77
Ninth district.....	2,468 29	73 41	2,394 88	1,455 00	111 82	42 99	150 56	200 00	14,918 62	276 39	14,642 23	94 75	19,132 23
Tenth district.....	2,244 25	74 69	2,169 56	1,500 02	131 84	27 67	149 40	249 30	17,778 62	317 29	17,461 33		21,689 12
Total.....	33,743 73	1,199 88	32,543 85	18,672 26	1,062 81	293 26	1,680 30	3,565 14	166,055 80	3,127 28	162,928 52	131 61	220,877 75

MICHIGAN.													
First district.....	4,057 18	152 83	3,904 35	1,694 00	68 45	44 15	25 00	500 00	14,046 09	259 14	13,786 95	.....	20,022 90
Second district.....	1,783 17	43 27	1,739 90	834 64	33 77	63 40	181 98	200 00	19,758 26	239 91	19,518 35	.....	15,571 04
Third district.....	2,138 84	56 93	2,081 91	999 96	145 36	18 95	303 06	150 00	9,683 50	183 63	9,499 87	.....	13,199 11
Fourth district.....	1,904 11	45 20	1,858 91	800 00	38 13	30 10	25 10	150 00	7,472 15	142 22	7,329 93	.....	10,232 17
Fifth district.....	2,325 58	66 26	2,259 32	819 83	17 82	22 35	92 63	150 00	7,527 93	141 04	7,386 89	.....	10,748 84
Sixth district.....	2,173 48	58 67	2,114 81	1,080 00	108 31	29 65	141 29	175 00	14,489 80	270 69	14,219 11	.....	17,868 17
Total.....	14,382 36	423 16	13,959 20	6,228 43	411 84	208 60	769 06	1,325 00	65,977 73	1,236 63	64,741 10	.....	87,643 23
MINNESOTA.													
First district.....	1,656 85	30 36	1,626 49	447 50	33 72	9 25	20 41	100 00	9,066 08	172 83	8,893 25	.....	11,130 62
Second district.....	2,376 79	68 81	2,307 98	515 00	19 50	20 12	76 31	300 00	11,186 60	194 81	10,991 79	.....	14,230 70
Total.....	4,033 64	99 17	3,934 47	962 50	53 22	29 37	96 72	400 00	20,252 68	367 64	19,885 04	.....	25,361 32
MISSISSIPPI.													
First district.....	1,982 74	59 47	1,923 27	1,373 51	76 55	39 75	6 75	284 71	13,691 84	349 74	13,342 10	.....	17,046 64
Second district.....	2,912 09	87 36	2,824 74	2,299 99	7 40	2 50	6 25	300 00	14,575 89	373 64	14,202 25	.....	19,643 17
Third district.....	3,518 32	113 70	3,404 62	2,333 34	86 59	.....	20 05	317 50	29,809 28	755 05	29,054 23	39 70	35,256 03
Total.....	8,413 15	260 53	8,152 62	6,006 84	170 54	42 25	33 05	902 21	58,077 01	1,478 43	56,598 58	39 70	71,945 79
MISSOURI.													
First district.....	3,999 99	150 00	3,849 99	3,960 00	171 64	.....	15 00	999 99	35,088 17	636 27	34,451 90	.....	43,448 52
Second district.....	1,597 23	29 86	1,567 37	900 00	147 46	39 00	236 23	150 00	11,349 60	207 16	11,142 44	56 25	14,238 75
Third district.....	2,592 90	75 54	2,517 36	1,950 00	54 67	43 00	129 13	200 00	8,437 47	154 19	8,283 28	11 25	13,188 69
Fourth district.....	2,345 00	71 35	2,273 65	641 63	47 07	74 00	71 89	100 00	7,607 93	137 50	7,470 43	53 50	10,732 17
Fifth district.....	2,880 74	82 16	2,798 58	1,400 00	132 23	58 75	177 61	294 00	14,948 50	273 53	14,674 97	116 00	19,652 14
Sixth district.....	5,123 33	181 13	4,942 20	1,650 00	123 20	107 68	289 74	420 00	19,831 88	343 53	19,488 35	160 95	27,182 12
Total.....	18,539 19	590 04	17,949 15	10,501 63	676 27	322 43	919 60	2,163 99	97,263 55	1,752 18	95,511 37	397 95	128,442 39
MONTANA.													
Montana.....	3,416 71	127 75	3,289 46	1,287 00	153 85	52 50	.....	540 00	8,912 86	306 38	8,606 48	.....	13,929 29
NEBRASKA.													
Nebraska.....	1,636 02	31 81	1,604 21	900 00	202 71	16 00	50 62	198 02	7,393 35	142 16	7,251 19	133 25	10,356 00
NEVADA.													
Nevada.....	2,795 79	93 99	2,701 80	1,070 00	89 46	116 00	12 00	400 00	11,544 83	349 53	11,195 30	.....	15,584 56
NEW HAMPSHIRE.													
First district.....	2,193 37	59 63	2,133 74	764 25	.....	20 94	31 75	73 25	7,774 62	144 54	7,630 08	.....	10,654 01

H.—Statement showing the expenses of assessing the internal revenue taxes in the several collection districts, &c.—Continued.

District.	Gross compensation.	Tax.	Net compensation.	Clerk hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessor.	Compensation of assistant assessors.	Tax.	Net compensation of assistant assessors.	Survey of distilleries.	Total.
N. HAMPSHIRE—CON.													
Second district	\$2,559 34	\$77 96	\$2,481 38	\$756 65	\$49 19	\$29 07	\$141 57	\$200 00	\$7,231 40	\$136 57	\$7,094 83		\$10,752 69
Third district	1,549 51	27 48	1,522 03	574 99	76 89	19 50	123 71	75 00	7,321 21	136 34	7,184 87		9,576 99
Total	6,302 22	165 07	6,137 15	2,095 89	126 08	69 51	297 03	348 25	22,327 23	417 45	21,909 78		30,983 69
NEW JERSEY.													
First district	2,323 44	66 15	2,257 29	1,200 00	10 30	8 25	1 00	150 00	11,907 60	219 97	11,687 63		15,314 47
Second district	3,115 67	105 87	3,009 80	1,300 01	71 34	11 00	76 73	137 35	10,767 30	202 14	10,565 16		15,171 39
Third district	3,484 52	125 17	3,359 35	2,000 01	105 61	36 85	89 38	200 00	15,939 66	299 64	15,640 02		21,431 22
Fourth district	3,274 08	113 69	3,160 39	1,599 96	152 53	34 45	103 25	200 00	19,833 57	365 84	19,467 73	\$107 09	24,825 40
Fifth district	3,725 76	136 27	3,589 49	3,272 29	166 29	39 00	9 98	650 00	23,629 47	450 40	23,179 07		30,906 12
Total	15,923 47	547 15	15,376 32	9,372 27	506 07	129 55	280 34	1,337 35	82,077 60	1,537 99	80,539 61	107 09	107,648 60
NEW MEXICO.													
New Mexico	2,501 14	75 06	2,426 08	999 96	301 70	148 00	37 89	299 53	17,816 33	532 32	17,284 01	249 50	21,746 67
NEW YORK.													
First district	339 67	8 88	330 79	3,000 00	61 53	12 65	71 05	676 66	22,047 77	402 06	21,645 71		25,798 39
Second district	4,033 44	151 67	3,881 77	4,925 51	246 05	45 92	58 00	850 00	24,200 81	450 13	23,750 68		33,757 93
Third district	4,592 78	175 36	4,417 42	4,839 15	481 94	52 50	5 00	1,083 33	34,751 68	653 22	34,098 46		44,977 80
Fourth district	4,000 00	150 00	3,850 00	5,000 00	521 24	56 10	11 50	1,041 66	37,300 41	704 45	36,595 96		47,076 46
Fifth district	3,265 73	125 78	3,139 95	3,000 03	113 83	90 20	3 00	700 00	16,223 63	303 23	15,920 40		22,967 41
Sixth district	4,065 50	153 25	3,912 25	4,985 10	1,300 66	119 00	50 00	458 32	27,505 22	533 77	27,061 45		37,826 78
Seventh district	4,127 53	156 35	3,971 18	4,000 00	73 79	91 50		3,583 33	22,182 44	411 50	21,770 94		33,490 74
Eighth district	5,221 06	213 60	5,007 46	4,199 88	1,000 51	81 90	16 25	1,516 67	45,050 58	844 04	44,215 54		56,038 21
Ninth district	4,828 07	191 39	4,636 68	3,983 26	273 76	103 00	27 60	1,110 00	40,776 58	746 63	40,029 90		50,164 20
Tenth district	3,077 75	103 86	2,973 89	1,948 67	1,294 24	23 95	27 14	385 05	21,630 13	400 87	21,229 26		27,883 20
Eleventh district	2,606 85	80 32	2,526 53	999 97	96 82	16 25	92 81	51 67	10,619 88	197 15	10,422 73		14,206 78
Twelfth district	3,400 90	119 97	3,280 93	1,800 00	8 30	11 65	23 85	120 00	15,744 17	291 24	15,452 93		20,697 66
Thirteenth district	537 44	11 45	525 99	1,299 99	20 76	13 10	36 56	112 50	9,212 94	170 86	9,042 08	48 34	11,099 32
Fourteenth district	4,100 00	154 98	3,945 02	3,199 25	225 35	30 00	230 36	503 00	20,033 23	385 93	19,647 30		27,777 48
Fifteenth district	3,729 03	136 44	3,592 59	2,106 00	486 97		203 79	500 00	14,838 07	278 85	14,559 22		21,448 57
Sixteenth district	1,828 68	41 43	1,787 25	281 45	8 26	5 50	114 61		5,949 41	110 45	5,838 96		8,036 03
Seventeenth district	465 98	12 45	453 53	333 00	93 02	49 50	51 15	61 67	8,042 11	148 03	7,894 08		8,935 95
Eighteenth district	2,687 58	84 37	2,603 21	1,500 00	93 22	15 90	21 20	200 00	11,391 95	210 06	11,181 89		15,616 42
Nineteenth district	1,793 49	39 66	1,753 83	600 00	127 37	25 80	76 78	160 00	8,946 24	166 60	8,779 64		11,523 42

Twentieth district...	2,037 80	51 88	1,985 92	677 86	29 35	20 77	120 00	9,045 84	169 50	8,876 34	11,710 24		
Twenty-first district...	3,435 33	125 87	3,309 46	1,875 00	372 72	25 10	253 37	300 00	16,712 86	297 70	22,550 81		
Twenty-second dist'ct	1,800 00	43 99	1,836 01	1,200 00	40 01	5 70	25 25	11,952 93	221 31	11,731 62	14,838 59		
Twenty-third district	4,215 31	156 62	4,058 69	2,383 89	66 91	15 15	123 51	495 13	13,091 34	237 88	19,996 74		
Twenty-fourth dist'ct	3,667 88	128 50	3,539 38	965 96	40 02	16 35	87 30	91 67	15,811 50	283 99	20,268 19		
Twenty-fifth district.	2,522 69	112 57	2,410 12	699 29	82 58	19 72	127 31	63 19	7,324 44	129 84	11,596 81		
Twenty-sixth district	3,129 21	60 57	2,068 64	916 63	83 81	88 08	187 50	11,097 82	206 57	10,891 25	14,235 91		
Twenty-seventh dist'	2,311 65	63 10	2,248 55	1,055 51	51 98	16 05	148 59	9,107 31	172 33	8,934 98	12,716 06		
Twenty-eighth dist'ct	4,837 30	175 18	4,662 12	1,750 00	46 13	33 00	48 23	17,323 16	312 04	17,011 12	20 83		
Twenty-ninth dist'ct.	2,417 97	70 88	2,347 09	966 64	42 96	14 00	16 95	150 00	16,631 36	288 29	19,880 71		
Thirtieth district....	4,765 59	188 27	4,577 32	3,575 00	183 59	22 50	131 00	400 00	25,605 77	470 38	34,024 80		
Thirty-first district...	1,743 62	37 17	1,706 45	784 32	47 10	14 00	145 39	85 75	5,795 86	108 77	8,470 10		
Thirty-second dist'ct.	3,998 30	149 96	3,848 34	4,990 74	634 51	50 00	15 00	416 66	67,242 89	1,261 52	75,936 62		
Total.....	99,664 13	3,475 77	96,188 36	73,744 10	8,349 49	1,075 99	2,351 40	16,081 16	623,289 33	11,569 24	611,720 09	69 17	809,579 76
NORTH CAROLINA.													
First district.....	1,664 84	41 62	1,623 22	1,000 00	81 48	11 25	25 75	120 00	10,630 49	223 89	10,406 60	13,175 57	
Second district.....	2,307 64	61 25	2,246 39	1,037 83	81 48	34 15	272 50	8,449 69	179 13	8,270 56	48 60	12,002 76	
Third district.....	2,010 48	54 62	1,955 86	4,057 00	33 27	14 50	6 50	137 50	5,264 77	111 82	5,152 95	30 90	7,376 48
Fourth district.....	2,280 63	64 02	2,216 61	1,725 00	111 03	4 50	38 60	225 00	13,087 25	274 03	12,813 22	17,132 96	
Fifth district.....	3,288 41	110 30	3,178 11	1,500 00	43 18	13 00	26 34	200 00	12,587 96	262 26	12,325 70	17,286 33	
Sixth district.....	2,242 44	66 37	2,176 07	1,375 00	56 67	31 00	24 00	211 25	4,410 49	89 76	4,320 73	21 00	8,215 72
Seventh district.....	2,150 02	54 12	2,095 90	1,741 66	16 54	7 86	101 25	11,357 43	240 34	11,117 09	15,080 30		
Total.....	15,944 46	452 30	15,492 16	8,423 49	342 17	74 25	163 20	1,267 50	65,788 08	1,381 23	64,406 85	100 50	90,270 12
OHIO.													
First district.....	4,000 00	150 00	3,850 00	3,499 97	285 10	34 00	11 81	1,200 00	29,555 01	495 01	29,060 00	37,940 83	
Second district.....	7,570 75	329 46	7,241 29	2,040 97	160 00	32 00	12 00	750 00	25,707 17	408 43	25,298 74	35,535 00	
Third district.....	6,171 75	262 67	5,909 08	1,650 00	185 09	19 15	193 68	393 00	28,828 59	419 58	28,409 01	149 74	36,908 75
Fourth district.....	4,111 33	157 44	3,953 89	1,440 00	96 43	34 00	32 32	150 00	11,729 95	181 27	11,548 68	17,255 32	
Fifth district.....	2,142 36	57 11	2,085 25	474 96	68 68	54 00	34 71	70 00	7,810 71	131 31	7,679 40	10,467 00	
Sixth district.....	4,384 16	165 06	4,219 10	999 96	49 49	14 00	124 84	100 00	11,439 42	176 51	11,262 91	160 70	16,931 00
Seventh district.....	4,216 18	161 33	4,054 85	1,585 00	190 26	72 95	232 45	150 00	18,276 12	299 08	17,977 04	24,262 55	
Eighth district.....	1,339 57	28 33	1,311 24	588 33	54 69	30 25	15 24	71 39	6,779 85	125 84	6,654 01	9 65	8,743 80
Ninth district.....	3,891 86	144 56	3,747 30	825 00	113 40	13 25	103 69	100 00	11,692 54	196 35	11,496 19	35 55	16,434 38
Tenth district.....	3,960 59	147 99	3,812 60	27 50	37 43	27 85	65 97	.....	8,128 61	139 96	7,988 65	30 60	11,990 60
Eleventh district.....	4,110 30	155 49	3,954 81	.....	28 78	29 50	40 00	147 00	7,254 86	128 87	7,125 99	11,326 08	
Twelfth district.....	4,666 18	183 30	4,482 88	999 99	113 85	14 00	64 56	122 50	14,352 53	236 68	14,015 85	19,813 63	
Thirteenth district.....	2,600 81	80 00	2,520 81	799 89	78 83	11 75	152 63	120 79	8,863 53	160 49	8,703 04	11 00	12,398 74
Fourteenth district.....	1,571 22	29 23	1,541 99	454 00	60 86	16 50	37 43	132 07	8,741 43	162 98	8,578 45	10,821 30	
Fifteenth district.....	1,558 42	36 29	1,522 13	500 00	44 95	6 00	67 89	100 00	4,934 90	92 86	4,842 04	7,083 01	
Sixteenth district.....	1,458 93	27 32	1,431 61	383 29	37 62	12 50	96 77	42 50	8,346 44	138 49	8,207 95	41 15	10,253 39
Seventeenth district.....	1,962 13	56 46	1,905 67	1,000 00	35 74	11 00	107 67	150 00	7,121 89	132 25	6,989 64	10,199 72	
Eighteenth district.....	3,931 03	142 18	3,788 85	2,000 00	114 32	22 60	47 99	499 91	20,691 74	383 24	20,308 50	26,781 57	
Nineteenth district.....	1,864 20	39 08	1,825 12	468 50	49 10	15 00	30 78	100 00	8,592 96	158 58	8,434 38	14 25	10,937 13
Total.....	65,511 77	2,353 30	63,158 47	19,737 36	1,804 62	478 70	1,472 43	4,399 16	248,748 25	4,167 78	244,580 47	452 64	336,083 85

FIFTH AUDITOR.

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H.—Statement showing the expenses of assessing the internal revenue taxes in the several collection districts, &c.—Continued.

District.	Gross compensation.	Tax.	Net compensation.	Clerk hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessor.	Compensation of assistant assessors.	Tax.	Net compensation of assist. assessors.	Survey of dist. leries.	Total.
OREGON.													
Oregon	\$2,978 93	\$98 94	\$2,879 99	\$732 50	\$144 75	\$102 25	\$47 07	\$420 00	\$15,362 78	\$450 90	\$14,911 88	\$50 00	\$19,288 44
PENNSYLVANIA.													
First district	3,153 52	113 63	3,039 89	4,716 65	122 66		30 00	600 00	44,055 94	808 80	43,247 14		51,756 34
Second district	3,563 28	137 25	3,426 03	3,689 31	261 42	54 70	17 30	754 44	29,967 80	560 82	29,406 98		37,610 18
Third district	3,592 84	133 74	3,459 10	4,050 00	150 98	26 40	62 85	700 00	34,149 55	632 66	33,516 89		41,966 22
Fourth district	3,741 09	128 58	3,612 51	3,999 96	210 91		3 20	500 00	42,994 01	819 51	42,174 50		50,500 18
Fifth district	3,312 57	115 61	3,196 96	3,389 66	45 30	17 80	70 00	500 00	17,335 13	324 16	17,210 97		24,430 69
Sixth district	2,681 36	84 05	2,597 31	2,000 05	34 17			174 88	20,736 97	419 62	20,317 35		23,923 76
Seventh district	2,025 84	51 29	1,974 55	1,600 00	93 99	43 10	58 00	300 00	16,188 66	298 51	15,890 15		19,959 79
Eighth district	2,317 09	70 68	2,246 41	1,088 03	34 14		14 75	146 11	13,332 52	229 50	13,103 02	18 50	16,650 96
Ninth district	3,244 46	112 21	3,132 25	1,200 00	70 00	24 20	107 74	437 50	16,456 76	280 46	16,176 30		21,147 99
Tenth district	1,769 63	42 67	1,726 96	949 43	48 77	17 50	39 06	237 48	8,327 05	149 50	8,177 55		11,196 75
Eleventh district	2,802 38	79 38	2,723 00	999 97	35 15	14 00	71, 82	140 00	7,631 70	142 72	7,488 98	11 66	11,484 58
Twelfth district	2,522 22	76 13	2,446 09	916 70	56 04	21 50	249 91	141 67	13,331 90	239 57	13,092 33		16,324 24
Thirteenth district	2,007 64	50 56	1,957 08	732 20	51 43	17 90	14 94	74 92	13,790 59	245 97	13,544 62		16,393 09
Fourteenth district	3,041 24	89 31	2,951 93	1,200 00	161 30	22 00	129 48	278 98	18,226 91	318 75	17,908 16		22,651 85
Fifteenth district	3,728 92	123 87	3,605 05	1,912 60	89 19	19 35	58 50	199 99	31,271 17	600 14	30,671 03		36,555 71
Sixteenth district	1,618 68	30 92	1,587 76	200 00	29 83	44 50	27 54	43 39	14,800 64	256 12	14,544 52	158 37	17,235 91
Seventeenth district	1,515 24	29 87	1,485 37	124 50	30 31	11 78	24 52	100 00	5,972 22	108 72	5,863 50		7,639 98
Eighteenth district	1,656 82	37 21	1,619 61	681 72	64 61	22 50	87 07	99 67	16,140 29	291 99	15,848 30	26 30	18,449 78
Nineteenth district	2,142 98	61 26	2,081 72	939 00	5 90	37 00	33 52	40 00	10,344 03	190 83	10,153 20		13,290 34
Twentieth district	1,656 57	32 96	1,623 61	1,400 00	74 12		196 37	162 50	15,269 91	266 26	15,003 65	62 80	18,523 05
Twenty-first district	1,151 52	46 17	1,105 35	999 96	128 62	15 75	34 12	98 16	31,387 96	440 49	30,947 47	44 60	33,374 03
Twenty-second dist.	4,071 42	153 54	3,917 88	2,784 30	126 29	6 50	40 50	500 00	20,813 08	355 85	20,457 23	18 00	27,850 70
Twenty-third district	3,504 84	125 23	3,379 61	1,500 00	77 10	15 25	38 80	300 00	17,009 70	281 07	16,728 63	51 15	22,090 54
Twenty-fourth dist.	3,688 48	121 90	3,566 58	1,069 99	134 93	18 05	125 28	100 00	24,379 02	332 82	24,046 20	206 60	29,267 63
Total	64,510 63	2,048 02	62,462 61	41,544 03	2,136 27	449 78	1,535 27	6,629 69	484,113 51	8,594 84	475,518 67	597 98	590,874 30
RHODE ISLAND.													
First district	3,490 39	123 99	3,366 40	2,380 75	110 09	48 00	37 99		18,140 32	341 61	17,798 71		23,741 94
Second district	1,813 50	40 67	1,772 83	800 00	13 52	16 37	31 95	200 00	6,560 08	121 27	6,438 81		9,273 48
Total	5,303 89	164 66	5,139 23	3,180 75	123 61	64 37	69 94	200 00	24,700 40	462 88	24,237 52		33,015 42

SOUTH CAROLINA.													
First district	2,909 71	88 87	2,820 84	677 48	13 64	30 00	66 80	75 08	13,330 90	340 63	12,990 27	.....	16,674 11
Second district	2,851 82	92 59	2,759 23	1,200 00	17 67	13 20	67 12	200 00	9,519 95	246 32	9,273 63	.....	13,530 85
Third district	3,400 42	120 01	3,280 41	1,499 98	31 14	10 25	15 25	166 65	20,464 89	527 72	19,937 17	19 00	24,959 85
Total	9,161 95	301 47	8,860 48	3,377 46	62 45	53 45	149 17	441 73	43,315 74	1,114 67	42,201 07	19 00	55,164 81
TENNESSEE.													
First district	2,000 00	50 00	1,950 00	1,000 00	98 96	.....	1 00	70 00	8,913 19	189 67	8,723 52	.....	11,843 48
Second district	2,000 98	50 05	1,950 93	1,599 97	.....	20 30	10 33	300 00	8,967 30	187 19	8,780 11	.....	12,661 64
Third district	2,094 47	54 72	2,039 75	1,500 00	99 96	4 00	121 25	287 50	10,411 04	211 62	10,199 42	24 70	14,276 58
Fourth district	2,115 95	55 78	2,060 17	1,600 00	17 65	.....	10 60	72 00	15,953 06	275 77	15,677 29	.....	18,437 71
Fifth district	3,785 52	139 25	3,646 27	1,650 00	19 40	.....	13 50	300 00	21,562 47	373 36	21,189 11	.....	26,818 28
Sixth district	2,132 57	56 62	2,075 95	1,170 00	4 85	9 00	8 50	100 00	15,024 92	283 18	14,741 74	.....	18,110 04
Seventh district	2,075 40	53 76	2,021 64	1,400 00	41 27	18 00	19 00	99 33	9,642 55	202 12	9,440 43	.....	13,039 67
Eighth district	2,632 04	88 31	2,543 73	1,557 69	123 74	45 50	16 57	775 64	17,197 12	357 27	16,839 85	.....	21,902 72
Total	18,836 93	548 49	18,288 44	10,477 66	405 83	96 80	200 75	2,004 47	107,671 65	2,080 18	105,591 47	24 70	137,090 12
TEXAS.													
First district	2,912 08	87 36	2,824 72	2,333 36	275 64	12 00	219 92	365 13	26,106 68	672 95	25,433 73	.....	31,464 50
Second district	3,368 29	101 66	3,266 63	5,079 71	34 38	35 00	83 21	465 00	25,332 86	668 66	24,664 20	90 00	33,718 13
Third district	2,623 63	78 71	2,544 92	1,705 92	76 25	24 94	62 13	347 25	12,562 67	322 22	12,240 45	.....	17,001 86
Fourth district	4,587 00	162 64	4,424 36	3,041 62	334 42	11 00	35 43	520 00	17,819 36	457 52	17,361 84	60 00	25,788 67
Total	13,491 00	430 37	13,060 63	12,160 61	720 69	82 94	400 69	1,697 38	81,821 57	2,121 35	79,700 22	150 00	107,973 16
UTAH.													
Utah	3,375 51	106 13	3,269 38	1,205 66	221 10	45 00	101 20	950 00	10,303 19	312 53	9,990 66	.....	15,783 00
VERMONT.													
First district	1,584 86	33 35	1,551 51	211 75	53 20	22 50	89 29	65 00	5,870 58	110 43	5,760 15	.....	7,753 34
Second district	1,631 46	31 57	1,599 89	94 00	44 67	13 75	148 50	75 00	5,756 20	108 94	5,647 26	.....	7,623 07
Third district	1,612 47	39 00	1,573 47	416 63	50 50	21 83	66 86	200 00	7,129 95	131 21	6,998 74	.....	9,328 03
Total	4,828 79	103 92	4,724 87	722 38	148 37	58 08	304 59	340 00	18,756 73	350 58	18,406 15	.....	24,704 44
VIRGINIA.													
First district	1,475 27	24 59	1,450 68	82 00	49 87	.....	.....	26 25	8,449 36	153 92	8,295 44	.....	9,904 24
Second district	3,224 09	115 44	3,108 65	1,832 58	79 28	20 50	4 50	.....	17,998 10	320 61	17,677 49	15 50	22,738 50
Third district	5,337 05	211 62	5,125 43	2,337 13	66 83	67 50	85 86	.....	15,391 97	263 67	15,128 30	.....	22,811 05
Fourth district	1,365 96	27 62	1,338 34	913 89	105 85	15 50	113 63	187 74	14,642 26	262 81	14,379 45	82 10	17,156 50
Fifth district	2,098 85	55 68	2,043 17	1,098 92	43 19	.....	14 40	264 78	6,187 16	113 45	6,073 71	24 00	9,562 17
Sixth district	2,107 18	42 84	2,064 34	1,500 00	88 03	.....	174 52	200 00	24,350 27	381 43	23,968 84	153 20	23,148 93
Seventh district	2,285 45	64 23	2,221 22	780 08	38 19	57 08	38 09	198 75	15,808 14	258 24	15,549 90	34 00	18,917 31
Eighth district	1,500 00	25 00	1,475 00	708 37	43 85	11 75	66 80	250 00	4,498 71	83 84	4,414 87	.....	6,970 64
Total	19,413 85	567 02	18,846 83	9,252 97	515 09	172 33	497 80	1,127 52	107,325 97	1,837 97	105,488 00	308 80	136,209 34

H.—Statement showing the expenses of assessing the internal revenue taxes in the several collection districts, &c.—Continued.

District.	Gross compensation.	Tax.	Net compensation.	Clerk hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessor.	Compensation of assistant assessors.	Tax.	Net compensation of assist. assessors.	Survey of distilleries.	Total.
WASHINGTON.													
Washington.....	\$2,998 87	\$100 00	\$2,898 87	\$599 99	\$151 86	.....	\$38 00	\$240 08	\$8,306 85	\$230 48	\$8,076 37	\$94 67	\$12,099 84
WEST VIRGINIA.													
First district.....	3,008 39	100 39	2,908 00	999 96	60 44	\$29 00	35	252 83	10,911 39	197 28	10,714 11	.....	14,973 69
Second district.....	1,389 54	30 36	1,459 18	576 66	29 89	73 50	.....	41 00	13,159 29	234 13	12,925 16	75	15,106 14
Third district.....	1,833 80	30 56	1,803 24	132 00	43 24	33 25	6 25	8 40	10,623 84	195 84	10,428 00	.....	12,454 38
Total.....	6,331 73	161 31	6,170 42	1,708 62	142 57	135 75	6 60	302 23	34,694 52	627 25	34,067 27	75	42,534 21
WISCONSIN.													
First district.....	4,796 57	189 80	4,606 77	2,657 15	89 29	8 80	100 96	400 00	18,385 48	305 14	18,080 34	.....	25,943 31
Second district.....	1,926 54	46 32	1,880 22	1,200 00	97 74	20 00	165 70	150 00	9,468 75	172 32	9,296 43	.....	12,810 09
Third district.....	1,502 27	25 10	1,477 17	537 50	69 55	11 00	9,113 89	120 00	9,766 94	178 98	9,587 96	.....	11,917 07
Fourth district.....	1,500 00	25 00	1,475 00	799 92	36 98	113 73	113 33	7,309 32	136 43	7,172 89	.....	9,729 35	
Fifth district.....	1,959 76	36 95	1,962 81	937 50	81 03	16 50	57 20	75 00	14,911 85	276 88	14,634 97	.....	17,765 01
Sixth district.....	1,549 00	27 44	1,521 56	300 00	62 85	26 25	192 16	106 75	9,271 18	166 81	9,104 37	.....	11,313 94
Total.....	13,274 14	350 61	12,923 53	6,432 07	437 44	100 05	743 64	965 08	69,113 52	1,236 56	67,876 96	.....	89,478 77

RECAPITULATION.

Alabama.....	\$9,696 27	\$340 98	\$9,355 29	\$8,381 24	\$217 94	\$282 25	\$249 14	\$346 09	\$60,310 84	\$1,544 29	\$58,766 55	\$20 83	\$77,619 33
Arizona.....	3,125 00	93 75	3,031 25	72 25	110 00	9 99	300 00	3,091 93	93 01	2,998 92	.....	6,522 41	
Arkansas.....	7,044 31	213 46	6,830 85	5,056 32	188 65	77 25	193 60	1,137 50	24,031 87	614 93	23,416 94	.....	36,901 11
California.....	19,007 71	698 93	18,308 78	14,119 12	1,045 82	360 26	536 66	1,450 25	81,538 56	2,433 07	79,105 49	626 91	115,553 29
Colorado.....	2,500 00	75 00	2,425 00	1,500 00	30 04	115 75	42 00	480 00	6,792 04	205 04	6,587 00	.....	11,179 79
Connecticut.....	13,020 36	446 81	12,573 55	3,983 27	176 60	50 10	750 75	709 03	41,699 80	766 86	40,932 94	69 35	59,245 59
Dakota.....	1,373 60	22 94	1,350 66	26 30	11 00	18 45	118 00	1,992 08	70 93	1,921 15	.....	3,445 56	
Delaware.....	2,716 27	85 78	2,630 49	1,792 92	86 36	21 86	93 27	.....	17,267 12	306 70	16,960 42	38 90	21,624 22
District of Columbia.....	2,376 04	68 79	2,307 25	1,828 00	50 70	14 38	1 00	420 00	11,310 54	214 19	11,096 35	.....	15,717 68
Florida.....	2,500 01	75 01	2,425 00	1,375 00	103 58	96 21	248 80	480 00	10,702 26	276 21	10,426 05	58 33	15,212 97
Georgia.....	13,597 72	463 92	13,133 80	11,102 98	334 88	123 50	434 93	1,829 12	90,297 09	2,309 18	87,987 91	91 35	115,038 47
Idaho.....	2,961 96	92 56	2,869 40	1,990 38	41 33	57 00	36 50	600 00	10,106 54	303 48	9,803 06	.....	15,397 67
Illinois.....	51,337 28	1,926 51	49,410 77	14,938 48	1,276 93	334 90	1,671 48	3,123 93	207,753 52	3,719 69	204,033 83	463 25	275,258 57
Indiana.....	28,135 19	909 54	27,225 65	7,901 90	710 05	237 67	543 58	1,402 82	95,484 74	1,656 22	93,828 52	99 20	131,949 39

Iowa	13,269 82	377 54	12,892 28	3,363 87	364 94	176 00	376 29	494 49	53,604 41	964 27	52,640 14	179 70	70,487 71
Kansas	2,509 28	87 07	2,442 21	1,750 00	119 78	40 00	269 12	360 00	19,244 02	361 16	18,882 86		23,863 97
Kentucky	26,662 96	885 57	25,777 39	11,908 06	677 01	99 35	385 53	1,842 99	206,977 82	3,210 92	203,766 90	1,018 60	245,478 73
Louisiana	11,531 02	296 20	11,434 82	12,360 59	714 15	224 50	133 80	666 15	81,419 08	2,072 19	79,346 89		104,870 90
Maine	9,396 71	220 51	9,176 20	4,014 88	265 02	114 26	333 93	595 53	35,807 16	670 07	35,137 09		49,626 91
Maryland	15,426 84	525 39	14,901 45	6,155 00	329 29	255 47	175 32	810 18	103,959 69	1,691 22	102,268 47		124,765 12
Massachusetts	33,743 73	1,199 88	32,543 85	18,672 26	1,062 81	293 26	1,680 30	3,565 14	166,055 80	3,127 28	162,928 52	131 61	220,877 75
Michigan	14,382 36	423 16	13,959 20	6,228 43	411 84	208 60	769 06	1,325 00	65,977 73	1,236 63	64,741 10		87,043 23
Minnesota	4,033 64	99 17	3,934 47	9,652 50	53 22	29 37	96 72	400 00	20,232 68	1,367 64	19,865 04		25,361 32
Mississippi	8,413 15	260 53	8,152 62	6,006 84	170 54	42 25	33 05	902 21	58,077 01	1,478 43	56,598 58		71,945 79
Missouri	18,539 19	590 04	17,949 15	10,501 63	676 27	322 43	919 60	2,163 99	97,263 55	1,752 18	95,511 37	397 95	128,442 39
Montana	3,416 71	127 25	3,289 46	1,287 00	153 85	52 50		540 00	8,912 86	306 38	8,606 48		13,929 29
Nebraska	1,636 02	31 81	1,604 21	1,900 00	202 71	16 00	50 62	198 02	7,393 35	142 16	7,251 19	133 25	10,356 00
Nevada	2,795 79	93 99	2,701 80	1,070 00	89 46	116 00	19 00	400 00	11,544 83	349 53	11,195 30		15,584 56
New Hampshire	6,302 22	165 07	6,137 15	2,095 89	136 08	69 51	297 03	348 25	52,327 23	417 45	21,909 78		30,983 69
New Jersey	15,923 47	547 15	15,376 32	9,372 27	506 07	129 55	280 34	1,337 35	82,077 60	1,537 99	80,539 61	107 09	107,648 60
New Mexico	2,501 14	75 06	2,426 08	999 96	301 70	148 00	37 89	299 53	17,816 33	532 32	17,284 01	249 50	21,746 67
New York	99,664 13	3,475 77	96,188 36	73,744 10	8,349 49	1,075 99	2,351 40	16,081 16	623,289 33	11,569 24	611,720 09	69 17	809,579 76
North Carolina	15,944 46	452 30	15,492 16	8,423 49	342 17	74 25	163 20	1,267 50	65,788 08	1,381 23	64,406 85	100 50	90,270 12
Ohio	65,511 77	2,353 30	63,158 47	19,737 36	1,804 62	478 70	1,472 43	4,399 16	248,748 25	4,167 78	244,580 47	452 64	336,083 85
Oregon	2,978 93	98 94	2,879 99	732 50	144 75	102 25	47 07	420 00	15,362 78	450 90	14,911 88	50 00	19,288 44
Pennsylvania	64,510 63	2,048 02	62,462 61	41,544 03	2,136 27	449 78	1,535 27	6,629 69	484,113 51	8,594 84	475,518 67	597 98	590,874 30
Rhode Island	5,303 89	164 66	5,139 23	3,180 75	123 61	63 47	69 94	200 00	24,700 40	462 88	24,237 52		33,015 42
South Carolina	9,161 95	301 47	8,860 48	3,377 46	62 45	54 35	149 17	441 73	43,315 74	1,114 67	42,201 07	19 00	55,164 81
Tennessee	18,836 93	548 49	18,288 44	10,477 66	405 83	96 80	200 75	2,004 47	107,671 65	2,060 18	105,591 47	24 70	137,090 12
Texas	13,491 00	430 37	13,060 63	12,160 61	720 69	82 94	400 69	1,697 38	81,821 57	2,121 35	79,700 22	150 00	107,973 16
Utah	3,375 51	106 13	3,269 38	1,205 66	221 10	45 00	101 20	950 00	10,303 19	312 53	9,990 66		15,783 00
Vermont	4,828 79	103 92	4,724 87	722 38	148 37	58 08	304 59	340 00	18,756 73	350 58	18,406 15		24,704 44
Virginia	19,413 85	567 02	18,846 83	9,252 97	515 09	172 33	497 80	1,127 52	107,325 97	1,837 97	105,488 00	308 80	136,209 34
Washington	2,998 87	100 00	2,898 87	599 99	151 86		38 00	240 08	8,306 85	230 48	8,076 37	94 67	12,099 84
West Virginia	6,331 73	161 31	6,170 42	1,708 62	142 57	135 75	6 60	302 23	34,694 52	627 25	34,067 27	75	42,534 21
Wisconsin	13,274 14	350 61	12,923 53	6,432 07	437 44	100 05	743 64	965 08	69,113 52	1,236 56	67,876 96		89,478 77
Grand total	695,802 35	22,861 68	672,940 67	364,918 44	26,292 38	7,218 92	18,755 50	65,711 57	3,664,402 17	71,470 06	3,592,932 11	5,668 67	4,754,438 26
Add amount of taxes													94,331 74
													4,848,770 00

FIFTH AUDITOR.

I.—*Statement of accounts of internal revenue stamp agents from July 1, 1869, to March 31, 1870.*

DR.

To amount transferred to personal accounts of agents from Commissioner's account, July 1, 1869.....	\$2, 891, 294 64
To amount of stamps received from Commissioner.....	6, 707, 186 84
To erroneous credits to A. Lawrence and William C. Webb, agents, prior to July 1869.....	210 06
To commissions to close accounts.....	43
	<hr/>
	9, 598, 691 97
	<hr/>

CR.

By amount of cash deposited with the United States Treasurer.....	\$6, 147, 903 51
By amount allowed as commissions.....	301, 623 03
By erroneous charge to B. F. Coates, June 1869.....	1, 074 00
By act of Congress, private No. 181, for relief of Palemon John, approved July 27, 1868.....	769 37
By credits from old accounts.....	12 93
By amount of stamps returned to Commissioner.....	111, 451 20
By amount outstanding in hands of agents to be accounted for.....	3, 035, 857 93
	<hr/>
	9, 598, 691 97
	<hr/>

K.—*Statement of amounts paid for printing stamps for the office of internal revenue for the year ending June 30, 1870.*

To Continental Bank Note Company.....	\$204, 181 52
To American Phototype Company.....	6, 023 07
To Bureau of Engraving and Printing (Treasury Department).....	171, 299 98
To Joseph R. Carpenter.....	85, 597 55
To Henry Skidmore.....	6, 924 15
	<hr/>
Total.....	474, 026 27
	<hr/>

L.—*Statement of accounts of Commissioner of Internal Revenue for internal revenue beer stamps from August 20, 1866, to June 30, 1870.*

DR.

To amount of stamps received from Bureau of Engraving and Printing.....	\$25, 259, 148 08
To amount of stamps mutilated in printing.....	48, 619 16
To amount of stamps returned by collectors.....	105, 937 16
	<hr/>
	25, 413, 704 40
	<hr/>

CR.

By amount of stamps sent to collectors.....	\$24, 817, 908 50
By amount of stamps destroyed.....	58, 177 19
By amount of stamps remaining in hands of Commissioner to be accounted for.....	537, 618 71
	<hr/>
	25, 413, 704 40
	<hr/>

M.—*Statement of accounts of Commissioner of Internal Revenue for internal revenue stamps for distilled spirits from July 20, 1868, to June 30, 1870.*

DR.

To amount of stamps received from Bureau of Engraving and Printing.....	\$97, 894, 500 00
To amount of stamps mutilated in printing.....	1, 026, 500 00
To amount of stamps returned by collectors.....	2, 524, 400 00
	<hr/>
	101, 445, 400 00
	<hr/>

CR.

By amount of stamps sent to collectors.....	\$84,052,500 00
By amount of stamps destroyed.....	1,082,400 00
By amount of stamps remaining in hands of Commissioner to be accounted for.....	16,310,500 00
	<u>101,445,400 00</u>

N.—Statement of accounts of Commissioner of Internal Revenue for internal revenue tobacco and cigar stamps from October 21, 1863, to June 30, 1870.

DR.

To amount of stamps received from Continental Bank Note Company..	\$35,586,239 84
To amount of stamps received from Bureau of Engraving and Printing	24,945,293 00
To amount of stamps returned by collectors.....	2,114,045 09
	<u>62,645,577 93</u>

CR.

By amount of stamps sent to collectors.....	\$51,742,733 54
By amount of stamps destroyed.....	6,100,255 50
By amount of stamps attached to contract of Commissioner of Internal Revenue and the Continental Bank Note Company, and canceled....	211 85
By amount of stamps remaining in hands of Commissioner to be accounted for.....	4,802,377 04
	<u>62,645,577 93</u>

O.—Statement of accounts of Commissioner of Internal Revenue for internal revenue stamps (adhesive) from May 1, 1869, to June 30, 1870.

DR.

To amount of stamps on hand and in hands of agents, April 30, 1869..	\$3,216,952 40
To amount of stamps ordered from printers.....	20,154,958 54
To discount withheld in exchange of stamps.....	1,125 18
To amount overpaid by agents in settlement of their accounts.....	995 19
To amount of stamps returned by agents.....	120,736 02
	<u>23,494,767 33</u>

CR.

By amount of cash deposited with the United States Treasurer.....	\$9,302,808 90
By amount allowed as commissions.....	64,191 75
By amount of stamps destroyed.....	145,074 93
By amount of stamps sent to agents.....	10,061,604 47
By amount allowed on affidavits of loss.....	5,116 16
By amount transferred to personal accounts of agents.....	3,233,906 89
By excess of stamps returned by agents prior to April 30, 1869.....	994 21
By amount of stamps remaining in hands of Commissioner to be accounted for.....	101,070 02
	<u>23,494,767 33</u>

P.—Statement of accounts of Commissioner of Internal Revenue for internal revenue stamped foil wrappers for tobacco from October 31, 1868, to June 30, 1870.

DR.

To amount of stamped foil wrappers received from printer (H. Skidmore).....	\$1,394,181 68
	<u>1,394,181 68</u>

CR.

By amount of stamped foil wrappers sent to collectors.....	\$1,394,181 68
	<u>1,394,181 68</u>

Q¹.—Statement showing the amounts paid to certain internal revenue officers for salary and expenses; also the contingent expenses of the office of internal revenue, including salary and expenses of the Special Commissioner of the Revenue, salaries of Commissioner, deputy commissioners, clerks, &c., printing, &c., stationery and expressage; counsel fees, moieties, and rewards, drawbacks on rum and alcohol, and taxes erroneously assessed and collected, refunded from July 1, 1869, to June 30, 1870.

SUPERVISORS.			
Salary.....		\$70,090	80
Tax.....		2,284	77
Net salary.....		67,806	03
Expenses.....		40,851	52
Clerk hire.....		38,579	86
Furniture.....		1,455	11
Rent.....		7,807	19
			\$156,499 71
DETECTIVES.			
Salary.....		39,007	42
Tax.....		800	79
Net salary.....		38,206	63
Expenses.....		28,306	16
			66,512 79
SURVEYORS OF DISTILLERIES.			
Salary.....		25,811	50
Tax.....		465	13
Net salary.....		25,346	37
Expenses.....		16,720	99
			42,067 36
CONTINGENT EXPENSES, SALARY, ETC., OF SPECIAL COMMISSIONER AND COMMISSIONER'S OFFICES.			
Salary.....		322,282	96
Tax.....		4,571	94
Net salary.....		317,711	02
Traveling expenses.....	\$6,066	03	
Tax.....		58	13
Net traveling expenses.....		6,007	90
Printing, &c.....		5,952	87
Office furniture, &c.....		6,986	28
Expressage.....		3,111	21
			339,769 28
MISCELLANEOUS EXPENSES.			
Salary.....		6,919	49
Tax.....		62	81
Net salary.....		6,856	68
Expenses.....		9,453	81
Office furniture, rent, &c.....		36,335	62
Printing, &c.....		8,918	05
Stationery.....		54,453	64
Expressage.....		57,805	96
			173,823 76
COUNSEL FEES AND EXPENSES, MOIETIES AND REWARDS.			
Fees and expenses.....		38,699	89
Moieties.....		3,086	36
Rewards.....		12,050	00
			53,836 25
Drawbacks on rum and alcohol.....			492,072 03
Taxes erroneously assessed and collected refunded.....			204,540 74
Total.....			<u>1,529,121 92</u>

Q².—Statement of fines, penalties, and forfeitures.

Balance on deposit to credit of the Secretary of the Treasury July 1, 1869	\$259,165 28
Amount deposited.....	\$218,288 45
Amount disbursed.....	156,010 10
	62,278 35
Balance on deposit to the credit of the Secretary of the Treasury, July 1, 1870	321,443 63

R.—Statement of disbursements for salaries of United States direct tax commissioners in insurrectionary districts during the fiscal year ending June 30, 1870.

State.	Salary.	Tax.	Net salary.	Moneys refunded, lands sold for taxes and redeemed.		
				Principal.	Interest.	Amount.
South Carolina.....	\$5,013 59	\$167 12	\$4,846 47			
Texas.....	400 00	10 00	390 00			
Tennessee.....				\$300 00	\$165 84	\$465 84
Total.....	5,413 59	177 12	5,236 47	300 00	165 84	465 84

S.—Statement of certificates issued and allowed for drawbacks on merchandise exported as provided for under section 171 of the act of June 30, 1864, for the fiscal year ending June 30, 1870.

Number of certificates received and allowed.....	75
Amount allowed.....	\$5,827 49

REPORT OF THE SIXTH AUDITOR.

REPORT
OF
THE SIXTH AUDITOR OF THE TREASURY.

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST OFFICE DEPARTMENT,
Washington, October 22, 1870.

SIR: In accordance with the uniform custom of this office, I respectfully submit the subjoined statement of the clerical labors performed in this Bureau during the past fiscal year.

The forthcoming annual report of this office to the Postmaster General will exhibit in detail all that pertains to the financial transactions of the Post Office Department.

SUMMARY OF PRINCIPAL LABORS.

The postal accounts between the United States and the foreign governments have been promptly and satisfactorily adjusted to the latest period. 31,852 corrected quarterly accounts of postmasters have been examined, copied, re-settled, and mailed; 105,734 accounts of postmasters have been examined, adjusted, and registered; 205,761 letters were received, endorsed and properly disposed of, 284 of which contained the amount of \$4,989 19, which has been deposited with the Treasurer of the United States to the credit of those remitting the same; 122,270 letters were answered, recorded, and mailed; 15,378 drafts were issued to mail contractors and others; 5,150 warrants were issued to mail contractors and others; 4,690 certificates of deposits made by postmasters with other postmasters were examined and registered, amounting in aggregate to \$648,181 20.

The number of folio-post pages of correspondence recorded, viz: 2,582 pages in collection book; 226 pages in report book; 1,474 pages in miscellaneous book.

MONEY ORDER DIVISION.

Eighty-seven thousand six hundred and twenty money order accounts have been settled, involving the amount of \$62,928,206 52; 1,374 letters relating to money-order affairs were written, copied, and mailed.

PAY DIVISION.

Twenty-four thousand nine hundred and eighty-one mail contractors' accounts were adjusted and reported for payment; 87,773 collection orders were transmitted to mail contractors; 349 miscellaneous accounts were audited and reported for payment; 447 special agents' accounts were audited and reported for payment; 5,365 letter carriers' accounts were settled; 6,000 special mail carriers' accounts were settled; 9,000 mail

messengers' accounts were settled; 4,732 accounts of railway postal clerks, route agents, local mail agents, and baggage-masters were settled; 76 accounts of attorneys, marshals, and clerks of the United States courts were reported for payment; \$385,193 95 was collected from special and mail messenger offices; \$2,383,894 10 aggregate amount of drafts issued to mail contractors and others; \$8,857,203 92 aggregate amount of warrants issued to mail contractors and others; \$2,681,560 86 was received of postmasters, by mail contractors, on collection orders; \$1,231,340 68 was paid to letter carriers; \$66,571 80 was paid for advertising.

COLLECTION DIVISION.

The collection division has had charge of the following numbers of accounts, viz: 28,492 accounts of present postmasters; 8,061 accounts of postmasters who had become late; \$25,684 44 was collected from mail contractors, by collection drafts, for over-collections made by them from postmasters; \$74,978 12, amount of internal revenue tax received by postmasters, and amounts withheld from other persons, paid to the Treasurer of the United States; 126 suits were instituted for the recovery of balances due the United States, amounting to the sum of \$146,586 43; 170 judgments were obtained in favor of the United States.

In addition, many duties of an important character have been discharged, requiring much time and labor, which it would not be practicable to particularize in this report.

I have the honor to be, sir, very respectfully,

J. J. MARTIN,
Auditor.

Hon. GEO. S. BOUTWELL,
Secretary of the Treasury.

REPORT OF THE TREASURER OF THE UNITED STATES.

12 F

REPORT

OF

THE TREASURER OF THE UNITED STATES.

TREASURY OF THE UNITED STATES,
Washington, November 1, 1870.

SIR: In compliance with the requirements of statutory law and departmental regulations, the following statements of receipts and expenditures, into and out of the treasury of the United States, for the year ending with the 30th day of June, in the year 1870, are most respectfully submitted:

The statements and tables exhibit, under appropriate heads, not only the business transactions of the principal office located at the seat of the Government, but of all other offices connected with the treasury of the United States; comprising the offices of all the assistant treasurers, all the officers designated as depositaries, and all national banks that have been designated as depositaries by or through which any moneys belonging to the treasury of the United States have been received or disbursed, and the balance of any such moneys remaining with each, on the day aforesaid.

Other tables and statements exhibit the movement of the treasury of the United States in former fiscal years, as compared with the one that ended with June 30, 1870. Some of these statements are brought down to the date hereof, and are so stated to be.

Attention is most respectfully invited, among other suggestions, to the one in regard to the present inadequate pay of the *personnel* of the office, and what will be required in this regard for its safe and efficient conduct in the future.

The books of the office were closed as of June 30, 1870, after the entry therein of all moneys received and disbursed on authorized warrants within the fiscal year closing with that date, as follows:

Cash, Dr.

Balance in treasury from last year.....		\$155,680,340 85
Received from loans.....	\$285,474,826 00	
Received from internal revenue.....	184,899,756 49	
Received from customs.....	194,536,374 44	
Received from lands.....	3,350,481 76	
Received from War.....	69,476,490 63	
Received from Navy.....	5,712,733 12	
Received from Interior.....	685,488 01	
Miscellaneous.....	30,326,279 56	
Total receipts for fiscal year.....		774,464,430 01
Total.....		930,144,770 86

<i>Cash, Cr.</i>	
Paid on account of public debt.....	\$539, 017, 629 80
Paid on account of the Army.....	127, 132, 166 03
Paid on account of the Navy.....	27, 492, 962 99
Paid on account of Interior.....	32, 433, 628 33
Paid on account of Treasury proper.....	22, 478, 035 89
Paid on account of customs.....	14, 593, 394 30
Paid on account of Treasury Interior.....	5, 450, 313 82
Paid on account of internal revenue.....	9, 092, 814 79
Paid on account of diplomatic.....	1, 511, 541 76
Paid on account of quarterly salaries.....	499, 525 01
Paid on account of War (civil branch).....	940, 286 54
Balance in treasury.....	149, 502, 471 60
 Total.....	 <u>930, 144, 770 86</u>

The *receipts*, as stated in the foregoing table, were carried into the treasury by 11,800 covering warrants, which is an increase of 808 over the preceding year, and of 1,708 over the year before that.

The *payments* were made on 25,304 authorized warrants, for the payment of which there were issued 25,954 drafts drawn on the treasury, and the various branches thereof. In both of these two last-named items there was a falling off from the numbers issued in the year preceding.

The two foregoing tables show: the first, the cash on hand at the commencement of the fiscal year, and the various amounts that were received and covered into the treasury by warrants issued and entered upon the books of the office for the fiscal year, including payments, repayments, and counter-warrants; and the second, such amounts as were paid out on warrants, including corresponding amounts transferred by counter-warrants, and such payments that were repaid as are included in the first table; and also the balance of cash on hand at the close of the fiscal year.

These payments and repayments, and transfers by counter-warrants equal to each other, and in most cases representing the same moneys, help to swell the aggregate amount of both sides of the ledger beyond the actual receipts and disbursements. So, too, they may contain warrants issued within the then current fiscal year; but the moneys that they represent may have been received in the preceding or the succeeding fiscal year.

The tables, therefore, do not show the precise amounts received or disbursed within the fiscal year, commencing with July 1, 1869, and ending with June 30, 1870.

Transfers are sometimes made from one appropriation to another by warrants and counter-warrants of sums of money, equal in the amounts, in the detail, and in the aggregate. All such sums of moneys were technically carried out of and replaced in the treasury, and thus enter into both sides of the warrant ledger account, and appear therein both as receipts and as expenditures.

Moneys received from sales of stores, ships, materials of war, and other property no longer needed for the public service, have in like manner been covered into the treasury.

The foregoing amounts include counter-warrants and repayment of moneys unexpended:

The counter-warrants amount to.....	\$69, 656, 384 84
The amount returned from sales and unused money to.....	8, 078, 071 54
 Total.....	 <u>77, 734, 456 38</u>

The counter-warrants were issued on account of the—

Army	\$65,079,261 73
Navy	3,400,019 93
Interior	60,831 12
Internal revenue	15,859 93
Customs	11,430 96
Lands	1,055 13
Miscellaneous	1,087,926 04
Total	<u>69,656,384 84</u>

With the corrections of deducting all the items of payments and re-payments, and of counter-warrants from both sides of the book account, the true receipts and payments would then stand as follows:

ACTUAL RECEIPTS.

(As per warrants, less counter-warrants.)

On account of loans	\$285,474,826 00
On account of internal revenue	184,883,896 56
On account of miscellaneous sources	29,238,353 52
On account of lands	3,349,426 63
On account of Army	4,397,228 90
On account of Navy	2,312,713 19
On account of customs	194,526,943 48
On account of Interior	624,656 89
Total of all actual receipts	704,808,045 17
Add counter-warrants	69,656,384 84
Balance held from last year	155,680,340 85
Total	<u>930,144,770 86</u>

ACTUAL EXPENDITURES.

(As per warrants, less counter-warrants.)

On account of public debt	\$539,017,629 80
On account of internal revenue	8,891,586 91
On account of War (Army branch)	61,977,594 10
On account of War (civil branch)	925,567 88
On account of Navy	24,114,552 27
On account of Treasury	22,155,331 32
On account of Treasury Interior	5,439,073 18
On account of Interior proper	32,365,383 28
On account of diplomatic	1,138,529 69
On account of quarterly salaries	494,855 50
On account of customs	14,465,810 49
Total of all actual payments	710,985,914 42
Add counter-warrants	69,656,384 84
Cash balance in treasury	149,502,471 60
Total	<u>930,144,770 86</u>

The actual receipts during the year ending June 30, 1870, as per ledger, were—

Cash, Dr.

Cash ledger balance, June 30, 1869		\$159,351,999 99
Legal tender notes, new issue and series of 1869 ..	\$135,173,580 00	
Fractional currency	31,315,266 00	
Coin certificates	76,731,060 00	
Temporary loan	335,000 00	
Certificates of indebtedness	1,000 00	
Six per cent. twenty-year bonds	700 00	

Six per cent. 5-20 bonds.....	\$24,500 00	
Customs.....	194 488,367 73	
Internal revenue.....	184,265,743 33	
Semi-annual bank duty.....	5,842,473 41	
Sales of land.....	3,361,925 33	
Premium, chiefly on sales of coin.....	15,288,075 17	
Profits on coinage.....	296,528 06	
Patent fees.....	682,697 98	
Real estate tax.....	228,826 13	
Captured and abandoned property.....	1,609 46	
Conscience money.....	3,406 03	
Fines and penalties.....	551,905 71	
Internal and coastwise intercourse.....	26,042 12	
Interest.....	15,232 13	
Indian trusts.....	551,306 88	
Prize captures.....	42,836 14	
Miscellaneous receipts.....	2,707,955 08	
War, (repayments).....	3,746 470 03	
Navy, (repayments).....	2,067 230 42	
Repayments.....	43,885 524 49	
Total actual receipts.....		\$701,635,261 63
Canceled drafts.....		95,688 82
Total.....		<u>861,082,950 44</u>

The actual amount of disbursements, as per *cash ledger*, were made on account of the—

Public debt.....	\$539,017,629 80
Internal revenue.....	8,891,586 91
War, (Army branch).....	61,977,594 10
War, (civil branch).....	925,567 88
Navy.....	24,114,552 27
Treasury.....	22,155,331 32
Treasury Interior.....	5,439,073 18
Interior proper.....	32,365,383 28
Diplomatic.....	1,138,529 69
Quarterly salaries.....	494,855 50
Customs.....	14,465,810 49
	<u>710,985,914 42</u>
Suspended custom warrant 2,518, 2d qr., 1866, on collector, paid by the treasury.....	125 00
Balance cash in treasury.....	150,096,911 02
Total.....	<u>861,082,950 44</u>
This balance consists of gold and silver.....	\$113,433,406 59
Other lawful money.....	36,663,504 43
Total cash.....	150,096,911 02
Deduct cash not covered by warrants.....	594,439 42
Balance as per warrants ledger—see "Cash, Cr.".....	<u>149,502,471 60</u>

The cash balance as per ledger, after all the cash accounts had been received from the various offices constituting the treasury, and entered upon the books, was:

<i>Cash, Dr.</i>	
Ledger balance from old account.....	\$159,351,999 99
Receipts during the year.....	701,635,261 63
Canceled drafts.....	95,688 82
Total.....	<u>861,082,950 44</u>

Cash, Cr.

Payments during the year.....	\$710,985,914 42
Suspended customs warrant.....	125 00
Balance, cash in the treasury to new account.....	150,096,911 02
Total.....	861,082,950 44

Comparative statement of the balances on hand at the beginning of, and of the actual receipts during, each of the fiscal years ending with the thirtieth days of June in 1869 and 1870.

RECEIPTS.

	1869.	1870.
On account of balance from old account.....	\$130,834,437 96	\$155,680,340 85
On account of loans.....	247,519,755 76	285,474,526 00
On account of miscellaneous sources.....	25,204,982 12	29,238,353 52
On account of direct tax.....	765,685 61	426 63
On account of sales of public lands.....	4,012,313 54	3,349,228 90
On account of the Army.....	3,279,651 70	4,397,228 19
On account of the Navy.....	3,434,546 98	2,312,713
On account of the Treasury.....	1,601,379 70	
On account of the Interior.....	818,260 29	624,656 89
On account of customs (in gold).....	180,024,649 44	194,526,943 48
On account of internal revenue.....	158,086,604 45	184,883,896 56
Total.....	755,582,267 55	860,488,386 02

Comparative statement of the actual expenditures during, and the balance on hand at the close of, each of the fiscal years ending with the thirtieth days of June in 1869 and 1870.

EXPENDITURES.

	1869.	1870.
On account of public debt.....	\$403,119,624 61	\$539,017,629 80
On account of internal revenue.....	9,018,400 96	8,891,586 91
On account of War (army branch).....	80,474,545 36	61,977,594 10
On account of War (civil branch).....	1,488,759 08	925,567 88
On account of Navy.....	23,561,082 77	24,114,552 27
On account of Treasury.....	26,171,140 34	22,155,331 32
On account of Treasury Interior.....	4,961,408 10	5,439,073 18
On account of Interior proper.....	36,316,364 04	32,365,383 28
On account of foreign intercourse.....	741,276 65	1,138,529 69
On account of quarterly salaries.....	500 189 30	494 855 50
On account of customs.....	13,551,205 32	14,465,810 49
On account of balance to new account.....	155,680,340 85	149,502,471 60
Total.....	755,584,338 28	860,488,386 02

Comparative statement of receipts in the fiscal years ending with June 30, 1869, and June 30, 1870.

There was received in 1870 in excess of the receipts of 1869—

From loans, as per statement.....	\$37,955,070 24	
From internal revenue.....	26,797,292 11	
From miscellaneous sources.....	4,033,371 40	
From the Army.....	1,117,577 20	
From customs.....	14,502,294 04	
		\$84,405,604 99

There was received less in 1870 than in 1869—

From direct taxes.....	\$765,685 61	
From sale of public lands.....	662,886 91	
From the Navy.....	1,121,833 79	
From the Treasury.....	1,601,379 70	
From the Interior.....	193,603 40	
		4,345,389 41

Total excess of receipts in 1870 over 1869..... 80,060,215 58

Receipts in 1870.....	\$704, 808, 045 17	
Receipts in 1869.....	624, 747, 829 59	
		<u>\$80, 060, 215 58</u>

Comparative statement of expenditures in the fiscal years ending with June 30, 1869, and June 30, 1870.

There was paid in 1870 in excess of the payments made in 1869—		
On the public debt.....	\$135, 898, 005 19	
For the Navy.....	553, 469 50	
For Treasury Interior.....	477, 665 08	
For foreign intercourse.....	397, 253 04	
On account of customs.....	914, 605 17	
		<u>\$138, 240, 997 98</u>
There was expended less in 1870 than in 1869—		
On account of internal revenue.....	\$126, 814 05	
For the Army.....	19, 060, 142 46	
For the Treasury Department.....	4, 015, 809 02	
For the Interior Department.....	3, 950, 981 66	
For quarterly salaries.....	5, 333 80	
		<u>27, 159, 080 99</u>
Total excess of payment in 1870 over 1869.....		<u>111, 081, 916 99</u>
Expenditures in 1870.....	\$710, 985, 914 42	
Expenditures in 1869.....	599, 903, 997 43	
		<u>111, 081, 916 99</u>

Statement of increase and of decrease of receipts, and of expenditures, by items, with the increased receipts of customs in gold reduced to currency, excluding only loans, which comprise simply an exchange of United States notes from the one side, and payments on the public debt which are represented by a corresponding increase of the sinking fund from the other side, for the fiscal years ending, respectively, with the thirtieth days of June, 1869, and 1870, which are contrasted with each other.

Increased receipts—		
From internal revenue.....	\$26, 797, 292 11	
From miscellaneous sources.....	4, 033, 371 40	
From the War Department.....	1, 117, 577 20	
From customs (in gold).....	14, 502, 294 04	
From premium on last, say 12½ per cent.....	1, 812, 786 75	
		<u>\$48, 263, 321 50</u>
Decreased expenditures—		
On internal revenue.....	\$126, 814 05	
On the Army.....	19, 060, 142 46	
On the Treasury Department.....	4, 015, 809 02	
On the Interior Department.....	3, 950, 981 66	
On quarterly salaries.....	5, 333 80	
		<u>27, 159, 080 99</u>
Total of increased receipts and decreased expenditures.....		<u>75, 422, 402 49</u>
Decreased receipts—		
From direct taxes.....	\$765, 685 61	
From sales of public lands.....	662, 886 91	
From the Navy Department.....	1, 121, 833 79	
From the Treasury Department.....	1, 601, 379 70	
From the Interior Department.....	193, 603 40	
		<u>\$4, 345, 389 41</u>
Increased expenditures—		
For the Navy.....	\$553, 469 50	
For Treasury Interior.....	477, 665 08	
For foreign intercourse.....	397, 253 04	
For customs.....	914, 605 17	
		<u>2, 342, 992 79</u>
Total of decreased receipts and increased expenditures.....		<u>6, 688, 382 20</u>

The comparison, or rather the contrast, between the two last fiscal years, then, stands as follows :

Increased receipts	\$48,263,321 50	
Decreased expenditures	27,159,080 99	
		\$75,422,402 49
Decreased receipts	4,345,389 41	
Increased expenditures	2,342,992 79	
		6,688,382 20
Being a clear gain, by larger collections and reduced expenditures, of..		<u>68,734,020 29</u>

In order to explain more clearly to such persons as are not in the habit of thinking of money by millions of dollars, the great saving that has been made to the treasury of the United States in the last fiscal year over the one preceding it, the statement is here made, that after deducting 52 Sundays and 4 legal holidays from the 365 days, 309 executive days remain in the year, in which time the saving of \$68,734,020 29 was made; and that the average saving on the working days of the fiscal year, that closed with June 30, 1870, over those of the year preceding was over \$222,440 per day; being over \$9,268 per hour and over \$154 per minute; and more than equal to the extra dropping of \$2 50 into the coffers of the treasury in every second of the time. These facts sufficiently explain how the administration, by thorough action and an economical course, was enabled to purchase so large an amount of the stocks of the United States for the sinking fund.

The following tables of *receipts* and *expenditures*, by warrants, excluding such as were issued for payments and repayments, for the last ten fiscal years, are made that the movement of the office from year to year, and for each year, may readily be compared with that of any other year:

RECEIPTS.

In the year 1861	\$83,206,693 56
In the year 1862	581,628,181 26
In the year 1863	888,082,128 05
In the year 1864	1,389,466,963 41
In the year 1865	1,801,792,627 51
In the year 1866	1,270,884,173 11
In the year 1867	1,131,060,920 56
In the year 1868	1,030,749,516 52
In the year 1869	609,621,828 27
In the year 1870	704,808,045 17
Total receipts in ten years	<u>9,491,301,077 42</u>

EXPENDITURES.

In the year 1861	\$84,578,834 47
In the year 1862	570,841,700 25
In the year 1863	895,796,630 65
In the year 1864	1,293,056,101 89
In the year 1865	1,897,674,224 09
In the year 1866	1,141,072,666 09
In the year 1867	1,093,079,655 27
In the year 1868	1,069,889,970 74
In the year 1869	584,777,996 11
In the year 1870	710,985,914 42
Total expenditures in ten years	<u>9,346,753,693 98</u>

The increase of both "receipts" and "expenditures" during the last fiscal year over the preceding one, was swelled by an amount of

legal-tender notes destroyed in a former year, which had been erroneously entered as *statistical matter*, and which has since been entered as received and destroyed as *money*. (See page 44 of the report of 1869.) The remainder of the increase of receipts is due to the larger collection of internal revenue and of customs duties. The increase of the expenditures represents the increased purchases of United States stocks for the sinking fund.

Statement showing the amounts of balances and overdrafts standing to the credit and debit of the Treasurer of the United States, at this office and the various offices of assistant treasurers, designated depositories, and national banks, designated as depositories on June 30, 1870.

Treasurer, Washington.....	\$22,434,668 29	
Assistant treasurer, New York.....	80,379,830 51	
Assistant treasurer, Philadelphia.....	5,687,540 57	
Assistant treasurer, Boston.....	6,507,545 89	
Assistant treasurer, St. Louis.....	1,844,435 26	
Assistant treasurer, San Francisco.....	6,292,099 73	
Assistant treasurer, Charleston.....	145,477 76	
Assistant treasurer, New Orleans.....	2,209,181 46	
Depository, Baltimore.....	3,304,188 55	
Depository, Cincinnati.....	1,622,999 80	
Depository, Chicago.....	1,440,146 12	
Depository, Louisville.....	59,672 20	
Depository, Buffalo.....	287,542 53	
Depository, Pittsburg.....	690,892 65	
Depository, Olympia.....	37,559 35	
Depository, Oregon City.....	848 53	
Depository, Mobile.....	163,422 58	
Depository, Santa Fé.....		\$12,824 18
Depository, Tucson.....	51,028 17	
National banks.....	8,483,549 79	
United States mints.....	7,467,992 19	
Suspense account.....	999,113,27	
Balance as per ledger.....		150,096,911 02
Total.....	150,109,735 20	150,109,735 20
Of the above balance there is in coin.....		\$113,433,406 59
And in currency.....		36,663,504 43
Total balance.....		150,096,911 02

Receipts by warrant, on account of the public debt, segregated for the fiscal year ending June 30, 1870.

On account of 3 per cent. certificates.....	\$340,000
On account of 5-20 bonds, act March 3, 1865.....	20,000
On account of bonds of the loan of July 17, 1861, (1881s).....	200
Coin certificates.....	76,731,060
Legal-tender notes.....	177,173,520
Treasury notes, act of July 17, 1861.....	270
Old demand notes.....	60
Fractional currency.....	31,209,716
Total receipts on account public debt by warrant.....	285,474,826

Payments on account of the public debt, segregated for the fiscal year ending June 30, 1870.

On account of sinking fund interest account.....	\$484,098 06
On account of purchase of United States bonds, interest account, currency.....	495,580 99
On account of purchase of United States bonds, interest account, coin.....	553,480 92
On account of purchase of United States bonds, principal.....	82,050 000 00
On account of purchase of United States bonds, premium.....	12,401,608 30

On account of redemption of United States loan of 1847, &c., in coin..	\$83,435 75
On account of redemption of 3 per cent. certificates.....	6,915,000 00
On account of redemption of legal-tender notes.....	177,176,997 50
On account of redemption of fractional currency.....	23,238,088 88
On account of redemption of compound-interest notes.....	701,150 00
On account of redemption of one and two year notes of 1863.....	83,070 00
On account of redemption of 7 $\frac{3}{4}$ United States loan.....	673,607 00
On account of redemption of coin certificates.....	75,270,120 00
On account of sinking fund, principal.....	27,000,000 00
On account of the sinking fund premium.....	3,594,740 30
On account of redemption of Texan indemnity bonds, in coin.....	20,782 87
On account of the payment of interest, in currency.....	3,533,252 27
On account of the payment of interest, in coin.....	119,213,732 63
On account of the reimbursement of temporary loan.....	9,170 00
On account of the redemption of certificates of indebtedness.....	2,000 00
On account of the Navy pension fund.....	210,000 00
On account of the payment of interest on 3 per cent. certificates.....	194,550 00
On account of the payment of interest on Pacific Railroad bonds.....	1,890,625 44
On account of the payment of interest on temporary loan.....	48 89
On account of the payment of interest on 10-40 bonds, coin.....	3,222,490 00
Total payments on account of the public debt.....	539,017,629 80

Balances standing to the credit of disbursing officers of the United States June 30, 1870.

Treasurer of the United States.....	\$1,514,791 50
Assistant treasurer, Boston.....	\$432,146 76
Assistant treasurer, New York.....	4,937,870 41
Assistant treasurer, Philadelphia.....	388,231 66
Assistant treasurer, Charleston.....	116,232 85
Assistant treasurer, St. Louis.....	831,293 25
Assistant treasurer, New Orleans.....	523,074 02
Assistant treasurer, San Francisco.....	3,971,494 71
	11,200,343 66
Depository, Baltimore.....	\$148,122 99
Depository, Buffalo.....	33,529 00
Depository, Chicago.....	733,296 29
Depository, Cincinnati.....	262,019 17
Depository, Louisville.....	502,090 81
Depository, Pittsburg.....	68,745 48
Depository, Mobile.....	91,624 59
Depository, Santa Fé.....	285,453 51
Depository, Oregon City.....	299 66
Depository, Olympia.....	335,58
Depository, Tucson.....	11,837 05
	2,137,354 13
In 64 national bank depositories.....	2,553,717 90
Total amount in all offices to credit of disbursing officers.....	17,406,207 19

Transfer of funds.

To facilitate payments at points where the moneys were needed for disbursements, transfer letters, transfer orders, and bills of exchange were issued during the fiscal year, in number, in kind, and for the amounts as follows:

2,553 letters on national bank depositories.....	\$42,608 891 06
718 transfer orders on national bank depositories.....	10,810,104 41
22 bills of exchange on national bank depositories.....	150,000 00
44 bills of exchange on collectors of customs.....	180,000 00
2,333 transfer orders on assistant treasurers and designated depositories.....	189,585,273 18
5,670 transfers—total amount of transfers.....	243,334,268 65
Of which amount there was in coin.....	\$21,361,273 18
And in currency.....	221,972,995 47
Total.....	243,334,268 65

Pay warrants, for which drafts have been issued, classified, and segregated for the fiscal year ending June 30, 1870.

Quarterly salaries—	
Account of United States courts, &c.....	\$305,040 64
Inspectors of steam vessels.....	77,641 69
Governors, judges, &c.....	112,173 17
Total of quarterly salaries.....	<u>494,855 50</u>
Diplomatic—	
Ministers, consuls, &c.....	\$813,946 48
Relief and protection of seamen.....	56,424 66
Foreign intercourse.....	268,158 55
Total of diplomatic.....	<u>1,138,529 69</u>
Customs—	
Collecting revenue from customs.....	\$5,077,269 33
Erection, &c., of public buildings.....	926,409 54
Light-house establishment.....	3,110,958 61
Revenue-cutter service.....	2,562,911 69
Refunding duty, &c.....	2,730,375 76
Captured and abandoned property.....	45,657 21
Relief, &c.....	12,198 35
Total customs.....	<u>14,465,810 49</u>
Treasury proper—	
Legislative department.....	\$6,183,605 73
Inspectors of steam vessels.....	43,303 70
Assistant treasurers, depositaries, &c.....	1,188,154 75
Refunding, act 1865, &c.....	69,598 34
Public buildings and grounds.....	1,907,893 33
Navy Department.....	642,749 56
Executive department.....	267,663 90
Treasury Department.....	2,563,807 94
United States courts, &c.....	269,324 99
Smithsonian Institute.....	39,000 00
Relief of colored women and children, act March 31, 1870.....	7,972 00
Outstanding liabilities.....	2,797 60
Commissioner of Mining Statistics.....	9,800 00
Telegraphing.....	40,000 02
Governors, judges, &c.....	91,864 47
National loan.....	2,773,700 61
Agricultural Department.....	149,500 00
Post Office Department.....	5,569,775 67
Unprovided claims.....	1,841 03
Return of proceeds from captured and abandoned lands.....	332,977 68
Total Treasury proper.....	<u>22,155,331 32</u>
Treasury Interior—	
Public buildings and grounds.....	\$457,208 23
United States courts, &c.....	2,169,223 65
Interior Department and post office.....	1,380,753 24
Metropolitan Police.....	211,000 00
Registers and receivers of lands, &c.....	339,131 62
Surveyors general, &c.....	804,752 17
5 per cent. State fund of Michigan, &c.....	35,537 29
Repayment for lands, &c.....	16,461 98
Census.....	25,000 00
Total Treasury Interior.....	<u>5,439,073 18</u>

Internal revenue—	
Assesment and collection.....	\$8, 048, 421 60
Detecting, &c., act of 1867.....	112, 448 83
Refunding duty, &c.....	730, 716 48
Total internal revenue.....	<u>8, 891, 586 91</u>

Interior—	
Indian Department.....	\$3, 783, 321 01
Army pensions.....	28, 105, 733 43
Navy pensions.....	476, 328 84
Total Interior.....	<u>32, 365, 383 28</u>

Public debt—	
Sinking fund, interest account, (coin).....	\$484, 098 06
Purchase of United States bonds, (currency).....	495, 580 99
Purchase of United States bonds, interest account, (coin).....	553, 480 92
Purchase of United States bonds, principal.....	82, 050, 000 00
Purchase of United States bonds, premium.....	12, 401, 608 30
Redemption of United States loan of 1847, &c., in coin.....	83, 435 75
Redemption of 3 per cent. certificates.....	6, 915, 000 00
Redemption of legal-tender notes, &c.....	177, 176, 997 50
Redemption of fractional currency.....	23, 238, 088 88
Redemption of compound-interest notes.....	701, 150 00
Redemption of one and two year notes of 1863.....	83, 070 00
Redemption of 7 $\frac{3}{8}$ United States loan.....	673, 607 00
Redemption of coin certificates.....	75, 270, 120 00
Sinking fund, principal.....	27, 000, 000 00
Sinking fund, premium.....	3, 594, 740 30
Texan indemnity bonds, (coin).....	20, 782 87
Payment of interest in currency.....	3, 533, 252 27
Payment of interest in coin.....	119, 213, 732 63
Reimbursement of temporary loan.....	9, 170 00
Certificates of indebtedness.....	2, 000 00
Navy pension fund.....	210, 000 00
Interest on 3 per cent. certificates.....	194, 550 00
Interest on Pacific Railroad bonds.....	1, 890, 625 44
Interest on temporary loan.....	48 89
Interest on 10-40 bonds, (coin).....	3, 222, 490 00
Total public debt.....	<u>539, 017, 629 80</u>

War—	
Quartermaster's Department.....	\$14, 038, 495 82
Subsistence of Army.....	7, 820, 122 51
Pay of the Army.....	12, 354, 544 30
Bounty of July, 1866, &c.....	5, 802, 705 45
National cemeteries.....	34, 355 50
Refugees, freedmen, &c.....	1, 330, 978 15
Army and officer's transportation.....	8, 435, 270 19
Harbor fortifications, &c.....	4, 711, 174 86
Horses, &c., lost in service.....	200, 985 50
Medical and Hospital Department.....	520, 081 45
Ordnance Department.....	2, 040, 436 73
Collecting, drilling, organizing volunteers, &c.....	2, 311, 324 85
Military Academy.....	289, 941 72
Payment under reconstruction acts.....	385, 957 34
Contingencies of the Army.....	154, 602 03
Reimbursing to States.....	1, 347, 067 22
Washington and Oregon volunteers.....	44, 198 83
Relief, &c.....	74, 568 53
Capture of Jefferson Davis.....	80, 783 12
Total of War.....	<u>61, 977, 594 10</u>

War, (civil branch)—	
Public buildings and grounds.....	\$233,356 05
Compensation, &c., to Secretary of War.....	692,211 83
Total of War, (civil branch).....	<u>925,567 88</u>
Navy—	
Pay of the Navy.....	\$7,643,615 07
Hospital fund.....	239,093 00
Naval Observatory.....	25,345 49
Construction and Repair.....	5,987,869 48
Provisions and Clothing.....	966,874 95
Medicine, Surgery, &c.....	242,221 96
Naval Academy.....	212,673 23
Yards, Docks, and Stations.....	2,355,946 51
Ordnance Department.....	650,732 02
Naval Asylum.....	48,752 00
Engineering and Steam Machinery.....	1,799,266 98
Navigation, &c.....	228,648 17
Equipment and Recruiting.....	2,167,180 45
Pay of Marine Corps.....	1,065,574 12
Bounty, &c., to seamen.....	47,610 48
Prize money.....	423,923 82
Relief, act February, 1853.....	9,224 54
Total Navy.....	<u>24,114,552 27</u>

OFFICIAL CORRESPONDENCE.

Statement of letters received and transmitted during the fiscal year ending June 30, 1870.

Received by mail, containing money.....	35,238
Received by mail, containing no money.....	47,951
Received by express, money packages.....	26,970
Total received.....	<u>110,159</u>
Transmitted by mail, manuscript letters.....	6,688
Transmitted by mail, printed forms filled in.....	86,386
Transmitted by mail, drafts payable to order.....	25,954
Transmitted by express, money packages.....	25,034
Total transmitted.....	<u>144,062</u>

NATIONAL BANK DEPOSITARIES.

The business transactions between the treasury and national banks, as depositaries, have been for the fiscal year as follows:

Balance brought from last year's account.....	\$8,875,141 73
Receipts during the year.....	122,550,562 85
Total.....	<u>131,425,704 58</u>
Payments during fiscal year.....	\$122,942,154 79
Balance due the United States.....	8,483,549 79
Total.....	<u>131,425,704 58</u>
Payments through expresses, at Government expense.....	\$10,810,104 41
Payments, without expense to the Government.....	112,132,050 38
Total.....	<u>122,942,154 79</u>

CONSCIENCE FUND.

Amount received from various persons, from December, 1863, up to and including June 30, 1869.....	\$113,991 81
And during the fiscal year ending June 30, 1870.....	3,406 03
	<hr/>
Total amount received since November 30, 1863.....	117,397 84
	<hr/> <hr/>

OPEN ACCOUNTS.

With assistant treasurers.....	18
With designated depositaries.....	11
With United States mints.....	4
With national bank depositaries.....	152
With disbursing officers.....	141
With impersonals.....	90
	<hr/>
Total open accounts.....	416
	<hr/> <hr/>

OUTSTANDING LIABILITIES.

Amount covered into the treasury up to and including June 30, 1869..	\$188,695 81
In fiscal year ending June 30, 1870.....	18,948 15
	<hr/>
Total amount so covered in.....	207,643 96
	<hr/> <hr/>
There has been paid to various parties entitled to receive the same, up to and including June 30, 1870.....	\$28,113 92
Unclaimed balance remaining in the treasury.....	179,530 04
	<hr/>
Total amount, as above.....	207,643 96
	<hr/> <hr/>

UNAVAILABLE FUNDS, JUNE 30, 1870.

Currency—	
First National Bank of Selma, Alabama.....	\$59,978 07
Venango National Bank of Franklin, Pennsylvania.....	217,391 38
	<hr/>
Total amount with national banks.....	277,369 45
Assistant treasurer, San Francisco (lost at sea).....	\$1,000,000 00
Deficit assistant treasurer, New Orleans, (Whitaker's).....	663,913 69
Deficit designated depositary, Louisville, (stolen).....	9,000 00
Deficit designated depositary, Louisville, (Bloomgart's).....	11,083 52
Deficit designated depositary, Santa Fé, (Collins & Greiner).....	33,518 21
Deficit designated depositary, Olympia, (Jos. Cushman).....	6,143 04
	<hr/>
Total with assistant treasurers and depositaries.....	1,723,658 46
	<hr/>
Total currency.....	2,001,027 91
	<hr/> <hr/>
Coin—	
Branch mint, Charlotte, North Carolina.....	\$32,000 00
Branch mint, Dahlonega, Georgia.....	27,950 03
Assistant treasurer, Charleston, South Carolina.....	2,053 41
United States depositary, Galveston.....	778 66
	<hr/>
Total in coin.....	62,782 10
	<hr/>
Total amount of unavailable funds.....	2,063,810 01
	<hr/> <hr/>

The amount above stated as unavailable with Joseph Cushman, depositary at Olympia, Washington Territory, \$6,143 04, has, since the 1st of July, 1870, been reduced \$2,031 97, making the amount of the deficit \$4,111 07. There are also certain moneys due the depositary, which have not yet been audited, which will still further reduce the amount of the deficit.

MILITARY EXPENDITURES.

The payments for, and on account of the Army, less repayments, in each year for the eleven years from 1860 to 1870, both inclusive, with the civil branch included in the last two years, were in the years, and for the amounts, as follows:

In 1860.....	\$16,409,737 10	In 1866.....	\$284,449,701 82
In 1861.....	22,981,150 44	In 1867.....	95,224,415 63
In 1862.....	394,368,407 36	In 1868.....	128,906,351 43
In 1863.....	599,298,600 83	In 1869.....	81,963,304 44
In 1864.....	690,791,842 97	In 1870.....	62,903,161 98
In 1865.....	1,031,323,360 79		
War expenses for eleven years.....			<u>3,408,620,034 79</u>

NAVAL EXPENDITURES.

The payments for, and on account of the Navy, for the eleven years from 1860 to 1870, both inclusive, less the repayments, were in the years, and for the amounts, as follows:

In 1860.....	\$11,514,964 96	In 1866.....	\$43,324,118 52
In 1861.....	12,420,887 89	In 1867.....	31,034,011 04
In 1862.....	42,668,277 09	In 1868.....	30,230,262 50
In 1863.....	63,221,963 64	In 1869.....	23,561,082 77
In 1864.....	85,725,994 67	In 1870.....	24,114,552 27
In 1865.....	122,612,945 29		
Naval expenditures during the eleven years.....			<u>490,429,060 64</u>

ARMY AND NAVY PENSIONS.

Statements of pensions paid to soldiers and sailors for the eight years from 1863 to 1870, both inclusive:

<i>Army pensions.</i>		<i>Navy pensions.</i>	
1863.....	\$932,886 29	1863.....	\$185,188 36
1864.....	4,902,651 01	1864.....	184,755 04
1865.....	9,191,187 02	1865.....	7,222,424 59
1866.....	13,483,665 19	1866.....	3,371,058,33
1867.....	19,448,088 69	1867.....	3,328,795 46
1868.....	23,987,469 14	1868.....	890,828 69
1869.....	28,623,650 47	1869.....	535,991 34
1870.....	28,105,733 43	1870.....	476,328 84

Fourteen million dollars from the above amounts previous to the year just closed was placed to the "naval pension fund." Two hundred and ten thousand dollars was placed to the same fund, in the last year, that is not included in the last item of the above table.

PAYMENTS BY CHECKS ON OTHER OFFICES.

There were drawn during the year, transfer checks on the offices of the assistant treasurers of the kinds and numbers, and for the amounts, as follows:

Currency checks—		
46,099 on New York for		\$38,338,662 04
4,548 on Boston for		2,113,797 62
4,726 on Philadelphia for		2,128,786 64
645 on New Orleans for		892,963 19
84 on San Francisco for		234,157 22
<u>56,102 total number currency checks, amounting to</u>		<u>43,708,366 71</u>

Coin checks—

1,639 on New York for.....	\$7,841,563 79
151 on Boston for.....	25,263 14
432 on Philadelphia for.....	41,281 11
3 on New Orleans for.....	11,908 15
10 on San Francisco for.....	1,876 50
<hr/>	
2,235 total number coin checks, amounting to.....	7,921,892 69
58,337 checks, total of currency and coin.....	51,630,259 40
<hr/>	

SPECIMEN FRACTIONAL CURRENCY.

There has been received from the sale of the various kinds of fractional currency, with the faces and backs printed on separate pieces of paper, and mostly pasted on cards, as follows :

Up to and including June 30, 1869.....	\$14,042 30
During the fiscal year closing with June 30, 1870.....	640 96
<hr/>	
Total amount sold.....	14,683 26
<hr/>	

An error occurred in the report for the year ending June 30, 1868. The sales to that date were \$11,571 05, instead of \$20,317 05, as reported. The mistake was in classifying unsigned whole notes as specimen currency. As some of these notes have been redeemed, this class was charged to the mixed currency account. In making up the report of sales for the year ending June 30, 1868, the amount on hand was taken from the amount received without noticing this transfer, and the difference reported as sales.

EXCHANGE.

There has been received since a separate account has been kept, prior to July 1, 1869.....	\$109,745 84
In fiscal year closing with June 30, 1870.....	31,745 92
<hr/>	
Total amount.....	141,491 76
<hr/>	

TRUST FUNDS.

There remains in the custody of the Treasurer, held by the Secretary of the Treasury in trust for the Smithsonian fund, 6 per cent. stocks of the State of Arkansas that matured in 1868, amounting at their par face value, interest excluded, to \$538,000.

The coupon bonds of the Union Pacific Railroad Company, and of the Central Pacific Railroad Company, reported as held on June 30, 1869, have, under the direction of the Secretary of the Treasury, been surrendered to the respective companies.

There were held on the 30th of June, 1870, by the Treasurer as custodian of the special fund and the sinking fund, coupon and registered bonds purchased for those funds amounting to \$123,429,100.

There are also held special deposits in sealed packages, the contents of which are, and their value is, unknown.

Statement of five-twenty bonds purchased for the sinking fund previous to July 1, 1869.

Loan.	Coupon.	Registered.	Total.	Premium paid.	Accrued interest paid in coin.
5-20s of 1862		\$1,621,000 00	\$1,621,000 00	\$254,574 15	\$7,384 60
5-20s of March 1864		70,000 00	70,000 00	11,725 00	218 63
5-20s of June 1864	\$936,000 00	115,000 00	1,051,000 00	163,544 50	1,470 42
5-20s of 1865		465,000 00	465,000 00	74,969 00	2,683 54
Consols of 1865	15,000 00	446,000 00	461,000 00	73,430 00	429 04
Consols of 1867	4,338,000 00	380,000 00	4,718,000 00	748,803 10	116,032 35
Consols of 1868	305,000 00		305,000 00	49,442 50	8,173 98
Total	5,594,000 00	3,097,000 00	8,691,000 00	1,376,488 25	136,392 56

RECAPITULATION.

Coupon	\$5,594,000 00
Registered	3,097,000 00
Premium paid	1,376,488 25
Accrued interest paid in coin	136,392 56
Total	10,203,880 81

Statement of five-twenty bonds purchased for special and sinking funds from June 30, 1869, to July 1, 1870.

Loan.	Coupon.	Registered.	Total.	Prem'm paid.	Accrued interest paid.
5-20's of 1862	\$478,700	\$13,038,600	\$13,517,300	\$1,932,131 99	\$156,963 48
5-20's of March 1864		682,400	682,400	132,706 35	10,702 12
5-20's of June 1864	10,625,350	5,088,750	15,714,100	2,276,106 49	195,977 16
5-20's of 1865	5,257,000	5,153,600	10,410,600	1,464,756 27	131,119 00
Consols of 1865	38,803,650	8,846,700	47,650,350	6,722,156 46	629,152 01
Consols of 1867	17,920,200	6,389,150	24,309,350	3,785,358 85	272,859 72
Consols of 1868	2,009,000	445,000	2,454,000	418,334 99	28,380 00
Total	75,093,900	39,644,200	114,738,100	16,731,551 40	1,425,153 49

RECAPITULATION.

Coupon	\$75,093,900 00
Registered	39,644,200 00
Premium paid	16,731,551 40
Accrued interest	1,425,153 49
Total	132,894,804 89

Statement of five-twenty bonds purchased for special and sinking funds from May 11, 1869, to July 1, 1870.

Loan.	Coupon.	Registered.	Total.	Prem'm paid.	Accrued interest paid.
5-20's of 1862	\$478,700	\$14,659,600	\$15,138,300	\$2,186,706 14	\$164,348 08
5-20's of March 1864		752,400	752,400	144,431 35	10,920 73
5-20's of June 1864	11,561,350	5,203,750	16,765,100	2,439,650 99	197,447 58
5-20's of 1865	5,257,000	5,618,600	10,875,600	1,539,725 27	133,802 54
Consols of 1865	38,818,650	9,292,700	48,111,350	6,795,586 46	629,581 05
Consols of 1867	22,258,200	6,769,150	29,027,350	4,534,161 95	388,892 07
Consols of 1868	2,314,000	445,000	2,759,000	467,777 49	36,553 98
Total	80,687,900	42,741,200	123,429,100	18,108,039 65	1,561,546 05

The above includes a \$1,000 bond of June, 1864, gift of William P. Peters, and \$3,688,100 bonds bought with proceeds of \$3,492,004 64 coin dividends.

RECAPITULATION.

Coupon	\$80,687,900 00
Registered	42,741,200 00
Premium paid	18,108,039 65
Accrued interest paid	1,561,546 05
Total	143,098,685 70

Statement of five-twenty bonds purchased for special and sinking funds from May 11, 1869, to November 1870.

Loans.	Coupon.	Registered.	Total.	Premium paid.	Accrued interest paid.
5-20s of 1862.....	\$1,322,550	\$16,842,400	\$18,164,950	\$2,465,822 80	\$209,992 07
5-20s of March 1864.....		754,400	754,400	144,600 05	10,961 52
5-20s of June 1864.....	13,505,600	6,109,850	19,615,450	2,700,494 56	248,039 72
5-20s of 1865.....	8,771,200	6,951,850	15,723,050	1,989,858 44	203,786 22
Consols of 1865.....	49,339,250	11,087,350	60,426,600	7,877,774 23	770,064 84
Consols of 1867.....	31,736,550	7,510,050	39,246,600	5,448,980 41	517,366 26
Consols of 1868.....	2,401,100	470,500	2,871,600	478,106 45	37,664 54
Total.....	107,076,250	49,726,400	156,802,650	21,105,645 94	1,997,875 17

The above includes a \$1,000 bond of June, 1864, gift of William P. Peters.

Statement of purchase of five-twenty bonds for the special and sinking funds, showing their net cost in gold and currency, the average gold cost of each purchase, and the average gold cost of all the purchases made prior to the end of each month, from May 1869, to July 1, 1870.

Date of purchase.	Principal.	Net cost.	Net cost estimated in gold.	Average gold cost of a \$100 bond.	Average gold cost of total purchases to date.
1869.					
May 12.....	\$1,000,000	\$1,152,565 64	\$832,177 36	\$83 22	
May 19.....	70,000	81,718 00	57,548 45	82 21	
May 19.....	1,000,000	1,168,512 10	822,895 85	82 29	
May 27.....	1,000,000	1,153,581 50	826,940 14	82 69	\$82 72
June 3.....	1,000,000	1,164,770 68	842,510 43	84 25	
June 10.....	1,000,000	1,161,967 00	838,208 84	83 82	
June 17.....	1,000,000	1,152,950 00	833,960 21	83 40	
June 23.....	1,020,000	1,870,402 50	1,364,012 76	84 20	
June 26.....	1,000,000	1,158,228 25	842,347 82	84 23	83 55
July 1.....	1,000,000	1,158,098 75	842,253 63	84 22	
July 3.....	3,000,000	3,496,474 00	2,552,170 80	85 07	
July 9.....	3,000,000	3,518,044 00	2,586,797 06	86 23	
July 14.....	3,000,000	3,607,622 90	2,626,113 12	87 54	
July 15.....	1,000,000	1,201,850 00	877,262 77	87 73	
July 21.....	3,000,000	3,600,028 80	2,664,221 12	88 81	
July 28.....	3,000,000	3,604,859 00	2,640,922 34	88 03	
July 29.....	1,000,000	1,201,570 55	885,134 84	88 51	85 93
August 4.....	2,000,000	2,431,136 80	1,787,600 59	89 38	
August 11.....	2,000,000	2,422,038 27	1,787,482 12	89 37	
August 12.....	1,000,000	1,198,931 70	887,276 00	88 73	
August 18.....	2,000,000	2,378,781 81	1,788,557 75	89 43	
August 25.....	2,000,000	2,389,539 01	1,793,275 07	89 66	
August 26.....	1,000,000	1,196,247 80	893,555 78	89 36	86 87
September 1.....	2,000,000	2,401,991 00	1,800,930 46	90 05	
September 8.....	2,000,000	2,356,000 00	1,732,352 94	86 62	
September 9.....	1,000,000	1,183,972 53	871,368 92	87 14	
September 15.....	2,000,000	2,369,639 55	1,740,782 04	87 04	
September 22.....	2,000,000	2,337,657 62	1,697,029 12	84 85	
September 23.....	1,000,000	1,165,548 50	822,982 17	82 30	
September 25.....	3,000,000	3,537,158 16	2,647,075 14	88 24	
September 29.....	3,000,000	3,473,533 12	2,589,463 51	86 65	86 90
October 6.....	2,000,000	2,319,139 18	1,765,953 22	89 20	
October 7.....	1,000,000	1,159,945 10	854,610 18	88 46	
October 7.....	153,500	178,187 69	135,891 47	88 53	
October 13.....	2,000,000	2,318,883 53	1,782,043 06	89 10	
October 20.....	2,000,000	2,314,079 00	1,780,060 77	89 06	
October 21.....	1,000,000	1,152,000 00	885,302 59	88 53	
October 27.....	2,000,000	2,292,600 00	1,761,844 38	88 09	87 20
November 3.....	2,000,000	2,257,255 21	1,768,662 26	88 43	
November 4.....	1,000,000	1,126,843 74	889,906 21	88 99	
November 4.....	1,000,000	1,129,090 29	891,680 39	89 17	
November 5.....	201,300	227,413 00	179,773 12	89 31	
November 5.....	433,000	489,241 07	386,751 83	89 32	
November 10.....	2,000,000	2,259,000 00	1,780,492 61	89 02	
November 17.....	2,000,000	2,256,513 69	1,775,035 35	88 75	
November 17.....	1,000,000	1,129,039 02	888,132 95	88 81	
November 24.....	3,000,000	3,382,483 67	2,671,260 54	89 04	87 48
December 1.....	2,000,000	2,206,992 21	1,807,158 41	90 36	
December 2.....	1,000,000	1,102,659 61	901,971 06	90 20	
December 8.....	2,000,000	2,248,236 56	1,818,593 78	90 93	

Statement of purchase of five-twenty bonds, &c.—Continued.

Date of purchase.	Principal.	Net cost.	Net cost estimated in gold.	Average gold cost of a \$100 bond.	Average gold cost of total purchases to date.
1869.					
December 15.....	\$2,000,000	\$2,239,710 90	\$1,839,598 27	\$91 98	
December 16.....	1,000,000	1,118,412 34	919,557 94	91 96	
December 22.....	2,000,000	2,215,985 63	1,844,733 26	92 24	
December 29.....	2,000,000	2,220,427 12	1,852,285 40	92 61	
December 30.....	1,000,000	1,110,507 80	926,368 15	92 64	\$88 20
1870.					
January 5.....	2,000,000	2,246,595 03	1,876,071 01	93 80	
January 11.....	451,700	517,400 49	422,367 75	93 51	
January 11.....	1,342,550	1,539,794 35	1,256,974 98	93 63	
January 13.....	1,000,000	1,141,010 09	938,137 79	93 81	
January 19.....	2,000,000	2,281,555 49	1,877,823 45	93 89	
January 27.....	1,000,000	1,142,872 27	936,780 55	93 68	88 55
February 10.....	1,000,000	1,126,500 00	932,919 25	93 30	
February 11.....	50,000	56,325 00	46,888 66	93 78	
February 24.....	1,000,000	1,115,764 80	948,577 94	94 86	
February 24.....	1,000,000	1,117,488 85	950,043 66	95 04	88 73
March 2.....	1,000,000	1,107,377 50	951,559 61	95 16	
March 10.....	1,000,000	1,067,347 35	961,574 19	96 16	
March 17.....	1,000,000	1,067,480 27	953,107 39	95 31	
March 24.....	1,000,000	1,060,440 34	942,613 63	94 26	
March 30.....	1,000,000	1,069,985 26	956,411 41	95 64	89 04
April 7.....	1,000,000	1,070,574 91	955,870 46	95 59	
April 13.....	1,000,000	1,073,953 37	954,625 22	95 46	
April 21.....	1,000,000	1,078,778 18	951,513 28	95 15	
April 27.....	1,000,000	1,100,490 79	966,402 45	96 64	
April 30.....	345,400	383,020 40	333,423 63	96 53	
April 30.....	758,800	840,929 55	732,038 78	96 47	89 36
May 5.....	2,000,000	2,215,447 70	1,932,778 80	96 64	
May 12.....	1,850	2,070 46	1,794 55	97 00	
May 12.....	1,000,000	1,118,370 86	969,335 52	96 63	
May 19.....	2,000,000	2,230,611 87	1,943,888 34	97 19	
May 26.....	1,000,000	1,108,910 71	970,600 18	97 06	89 76
June 2.....	2,000,000	2,223,786 41	1,942,171 53	97 11	
June 9.....	1,000,000	1,109,976 64	977,952 99	97 79	
June 16.....	2,000,000	2,217,755 94	1,960,447 24	98 02	
June 23.....	1,000,000	1,104,612 10	989,574 11	98 96	
June 30.....	2,000,000	2,218,005 71	1,987,015 19	99 35	90 31

Statement by loans showing net cost in currency and gold of bonds purchased for special and sinking funds, and average gold cost of all the purchases to July 1, 1870.

Loan.	Principal.	Net cost.	Net cost estimated in gold.	Average cost in gold of total purchases to date.
5-20s of 1862.....	\$15,138,300	\$17,324,068 00	\$13,639,430 89	\$90 10
5-20s of March 1864.....	752,400	896,818 87	665,289 57	88 42
5-20s of June 1864.....	16,764,100	19,199,734 73	15,200,516 67	90 67
5-20s of 1865.....	10,875,600	12,415,271 79	10,045,221 09	92 37
Consols of 1865.....	48,111,350	54,881,932 78	43,844,734 88	91 13
Consols of 1867.....	29,027,350	33,560,767 03	25,632,647 03	88 31
Consols of 1868.....	2,759,000	3,226,685 59	2,434,342 76	88 23
Total.....	123,428,100	141,505,298 79	111,462,182 89	90 31

UNITED STATES PAPER CURRENCY.

The following tables exhibit, under their appropriate heads, the whole amount of paper money that has ever been issued by the Government of the United States from the commencement of such issues under the act of July 17, 1861, and the several other acts since passed by Congress in regard to such money up to and including June 30, 1870, the amount

during that time redeemed, and the amount outstanding at the date last named, by kinds and by denominations, ranging from notes of three cents up to those of ten thousand dollars.

Old demand notes.

Denominations.	Issued.	Redeemed.	Outstanding.
Five dollars	\$21,800,000	\$21,760,168 25	\$39,831 75
Ten dollars	20,030,000	19,992,144 25	37,855 75
Twenty dollars	18,200,000	18,171,431 50	28,568 50
Total	60,030,000	59,923,744 00	106,256 00
Deduct discount for mutilations			2,108 50
Total amount actually outstanding			104,147 50

Legal-tender notes, new issue.

Denominations.	Issued.	Redeemed.	Outstanding.
One dollar	\$28,351,348	\$18,483,013 25	\$9,868,334 75
Two dollars	34,071,128	20,568,802 75	13,502,325 25
Five dollars	101,000,000	49,960,841 25	51,039,158 75
Ten dollars	118,010,000	51,658,772 25	66,351,227 75
Twenty dollars	102,920,000	38,818,854 00	64,101,146 00
Fifty dollars	30,055,200	18,445,942 50	11,609,257 50
One hundred dollars	40,000,000	20,038,285 00	19,961,715 00
Five hundred dollars	58,986,000	35,338,650 00	23,647,350 00
One thousand dollars	155,928,000	115,821,700 00	40,106,300 00
Total	669,321,676	369,134,861 00	300,186,815 00
Deduct for new notes not put in circulation			11,041,783 00
Total			289,145,032 00

Legal-tender notes, series of 1869.

Denominations.	Issued.	Redeemed.	Outstanding.
One dollar	\$8,220,000	\$24,507	\$8,195,493
Two dollars	14,032,000	38,208	13,993,792
Five dollars	19,580,000	1,000	19,579,000
Ten dollars	37,920,000	29,040	37,890,960
Twenty dollars	23,760,000	2,000	23,758,000
Fifty dollars	20,600,000	2,300	20,597,700
One hundred dollars	28,600,000		28,600,000
Total	152,712,000	97,055	152,614,945
Deduct for new notes not put in circulation			85,759,977
Total amount actually outstanding			66,854,968

RECAPITULATION.

Legal-tender notes—	
Issued	\$782,215,251 00
Redeemed	329,413,491 00
	452,801,760 00
Deduct for new notes not yet put in circulation	96,801,760 00
Amount below which there can be no reduction	356,000,000 00
Deduct discounts for mutilations	73,960 50
Total amount actually outstanding	355,926,039 50

New notes on hand but not yet put in circulation.

One-dollar notes	\$1,060
Two-dollar notes	893,000
Five-dollar notes	14,000,000
Ten-dollar notes	21,366,000
Twenty-dollar notes	16,360,000
Fifty-dollar notes	10,055,000
One-hundred-dollar notes	23,085,700
Five-hundred-dollar notes	2,041,000
One-thousand-dollar notes	9,000,000
Total	96,801,760

Legal-tender notes, new issue and series of 1869.

Denominations.	Issued.	Redeemed.	Outstanding.
One dollar	\$36,571,348 00	\$18,507,520 25	\$18,063,827 75
Two dollars	48,103,128 00	20,607,010 75	27,496,117 25
Five dollars	120,580,000 00	49,961,841 25	70,618,158 75
Ten dollars	155,930,000 00	51,687,812 25	104,242,187 75
Twenty dollars	126,680,000 00	38,820,854 00	87,859,146 00
Fifty dollars	50,655,200 00	18,448,242 50	32,206,957 50
One hundred dollars	68,600,000 00	20,038,285 00	48,561,715 00
Five hundred dollars	58,986,000 00	35,338,650 00	23,647,350 00
One thousand dollars	155,928,000 00	115,821,700 00	40,106,300 00
Total	822,033,676 00	369,231,916 00	452,801,760 00
Deduct for notes not put in circulation			96,801,760 00
Total amount actually outstanding			356,000,000 00

Circulating notes issued during the year.

Number of notes.	Denomination.	Amount.	Total.	
8,219,023	One dollar	\$8,219,023	\$66,952,023	
6,569,500	Two dollars	13,139,000		
1,116,000	Five dollars	5,580,000		
1,655,400	Ten dollars	16,554,000		
370,000	Twenty dollars	7,400,000		
210,900	Fifty dollars	10,545,000		
55,150	One hundred dollars	5,515,000		
<i>Fractional currency.</i>				
66,080,000	Ten cents	6,608,000		31,309,716
17,041,440	Fifteen cents	2,556,216		
36,774,000	Twenty-five cents	9,193,500		
25,704,000	Fifty cents	12,852,000		
Total issued in fiscal year			98,161,739	
Total number of notes, 163,295,412.				

Fractional currency, first issue.

Denominations.	Issued.	Redeemed.	Outstanding.
Five cents	\$2,242,899 00	\$1,195,696 96	\$1,047,192 04
Ten cents	4,115,378 00	2,820,251 07	1,295,126 93
Twenty-five cents	5,225,692 00	4,139,256 59	1,086,435 41
Fifty cents	8,631,672 00	7,583,430 51	1,048,241 49
Total	20,215,631 00	15,738,635 13	4,476,995 87
Deduct discount for mutilations			13,586 52
Total actual amount outstanding			4,463,409 35

Fractional currency, second issue.

Denominations.	Issued.	Redeemed.	Outstanding.
Five cents	\$2, 794, 826 10	\$2, 073, 699 18	\$721, 126 92
Ten cents	6, 176, 084 30	5, 213, 198 52	962, 885 78
Twenty-five cents	7, 648, 341 25	6, 862, 113 00	786, 228 25
Fifty cents	6, 545, 232 00	5, 742, 281 92	802, 950 08
Total	<u>23, 164, 463 65</u>	<u>19, 891, 292 62</u>	3, 273, 191 03
Deduct discount for mutilations			9, 072 58
Total actual amount outstanding			3, 264, 118 45

Fractional currency, third issue.

Denominations.	Issued.	Redeemed.	Outstanding.
Three cents	\$601, 923 90	\$501, 317 85	\$100, 606 05
Five cents	657, 002 75	510, 484 88	146, 517 87
Ten cents	16, 976, 134 50	14, 416, 107 57	2, 560, 026 93
Fifteen cents	* 1, 352 40		1, 352 40
Twenty-five cents	31, 143, 188 75	27, 741, 643 73	3, 401, 545 02
Fifty cents	36, 735, 426 50	32, 278, 918 25	4, 456, 508 25
Total	<u>86, 115, 028 80</u>	<u>75, 448, 472 28</u>	10, 666, 556 52
Deduct discount for mutilations			60, 276 96
Total actual amount outstanding			10, 606, 279 56

* Specimens.

Fractional currency, fourth issue.

Denominations.	Issued.	Redeemed.	Outstanding.
Ten cents	\$6, 608, 000 00	\$2, 273, 826 74	\$4, 334, 173 26
Fifteen cents	2, 556, 216 00	853, 289 34	1, 702, 926 66
Twenty-five cents	9, 193, 500 00	2, 568, 227 06	6, 625, 272 94
Fifty cents *	9, 576, 000 00	4, 052, 431 80	5, 523, 568 20
Fifty cents †	3, 276, 000 00		3, 276, 000 00
Total	<u>31, 209, 716 00</u>	<u>9, 747, 774 94</u>	21, 461, 941 06
Deduct discount for mutilations			228 46
Total actual amount outstanding			21, 461, 712 60

* With vignette of Lincoln.

† With vignette of Stanton.

FRACTIONAL CURRENCY—RESUMÉ.

Denominations.	Issued.	Redeemed.	Outstanding.
Three cents	\$601, 923 90	\$501, 317 85	\$100, 606 05
Five cents	5, 694, 717 85	3, 779, 881 02	1, 914, 836 83
Ten cents	33, 875, 596 80	24, 723, 383 90	9, 152, 212 90
Fifteen cents	2, 557, 568 40	853, 289 34	1, 704, 279 06
Twenty-five cents	53, 210, 722 00	41, 311, 240 38	11, 899, 481 62
Fifty cents	64, 764, 330 50	49, 657, 062 48	15, 107, 268 02
Total	<u>160, 704, 859 45</u>	<u>120, 826, 174 97</u>	39, 878, 684 48
Deduct discount for mutilations			83, 164 52
Total actual amount outstanding			39, 795, 519 96
Of the above stated amount there was held in the office, at the close of business on June 30, 1870			3, 370, 900 00
Leaving the actual outstanding circulation at			36, 424, 619 96

REPORT ON THE FINANCES.

One-year notes of 1863.

Denominations.	Issued.	Redeemed.	Outstanding.
Ten dollars	\$6,200,000	\$6,169,729	\$30,271
Twenty dollars	16,440,000	16,361,914	78,086
Fifty dollars	8,240,000	8,213,545	26,455
One hundred dollars	13,640,000	13,614,375	25,625
Total	44,520,000	44,359,563	160,437
Deduct for unknown denominations		90	
Deduct for discount for mutilations		237	
Total actual amount outstanding			327
			160,110

Two-year notes of 1863.

Denominations.	Issued.	Redeemed.	Outstanding.
Fifty dollars	\$6,800,000	\$6,768,687 50	\$31,312 50
One hundred dollars	9,680,000	9,654,910 00	25,090 00
Total	16,480,000	16,423,597 50	56,402 50
Deduct discount for mutilations			152 50
Total actual amount outstanding			56,250 00

Two-year coupon notes of 1863.

Denominations.	Issued.	Redeemed.	Outstanding.
Fifty dollars	\$5,905,600 00	\$5,898,597 50	\$7,002 50
One hundred dollars	14,484,400 00	14,472,700 00	11,700 00
Five hundred dollars	40,302,000 00	40,298,000 00	4,000 00
One thousand dollars	89,308,000 00	89,283,000 00	25,000 00
Total	150,000,000 00	149,952,297 50	47,702 50
Deduct for unknown denominations		10,500 00	
Deduct for discount for mutilations		2 50	
Total actual amount outstanding			10,502 50
			37,200 00

Compound-interest notes.

Denominations.	Issued.	Redeemed.	Outstanding.
Ten dollars	\$23,285,200	\$23,109,003	\$176,197
Twenty dollars	30,125,840	29,856,827	269,013
Fifty dollars	60,824,000	60,404,070	419,930
One hundred dollars	45,094,400	44,885,370	209,030
Five hundred dollars	67,846,000	67,757,500	88,500
One thousand dollars	39,420,000	38,391,000	1,029,000
Total	266,595,440	264,403,770	2,191,670
Deduct discount for mutilations			480
Total actual amount outstanding			2,191,190
Outstanding June 30, 1869			3,062,930
Redeemed within the fiscal year			871,740
Outstanding as above			2,191,190

Three per cent. certificates.

Received from printing bureau		\$160,000,000
Redeemed and destroyed	\$39,400,000	
Destroyed statistically	1,980,000	
		<u>41,380,000</u>
Total		118,620,000
On hand at Washington and New York		73,075,000
Outstanding per public debt statement		<u>45,545,000</u>

Movement of three per cent. certificates.

Sent to assistant treasurer, New York		\$93,000,000
Redeemed	\$39,400,000	
On hand at New York	8,055,000	
		<u>47,455,000</u>
Outstanding as above		<u>45,545,000</u>

Treasury notes of 1861.

Issued—		
46,076 of fifty dollars		\$2,303,800
44,958 of one hundred dollars		4,495,800
13,665 of five hundred dollars		6,832,500
8,836 of one thousand dollars		8,836,000
<u>113,535 of all denominations</u>		<u>22,468,100</u>

Redeemed—		
46,041 of fifty dollars		\$2,302,050
44,944 of one hundred dollars		4,494,400
13,665 of five hundred dollars		6,832,500
8,836 of one thousand dollars		8,836,000
<u>113,486 of all denominations</u>		<u>22,464,950</u>

Outstanding—		
35 of fifty dollars	\$1,750	
14 of one hundred dollars	1,400	
<u>49 of all denominations</u>		<u>3,150</u>
Total redeemed and outstanding		<u>22,468,100</u>

This account agrees with the books of the Register. The Secretary's books show \$50 more outstanding.

Statement showing the various kinds and amounts of United States currency outstanding at the close of each fiscal year for the last nine years.

June 30, 1862—		
Old demand notes		\$51,105,235 00
Legal-tender notes, new issue		96,620,000 00
Total		<u>147,725,235 00</u>

June 30, 1863—		
Old demand notes		\$3,384,000 00
Legal-tender notes, new issue		387,646,589 00
Fractional currency, first issue		20,192,456 00
Total		<u>411,223,045 00</u>

June 30, 1864—	
Old demand notes.....	\$789, 037 50
Legal-tender notes, new issue.....	447, 300, 203 10
Compound-interest notes.....	6, 060, 000 00
One-year notes of 1863.....	44, 520, 000 00
Two-year notes of 1863.....	16, 480, 000 00
Two-year coupon notes of 1863.....	111, 620, 550 00
Fractional currency, first issue.....	14, 819, 156 00
Fractional currency, second issue.....	7, 505, 127 10
Total.....	<u>649, 094, 073 70</u>
June 30, 1865—	
Old demand notes.....	\$472, 603 50
Legal-tender notes, new issue.....	431, 066, 427 99
Compound-interest notes.....	191, 721, 470 00
One-year notes of 1863.....	8, 467, 570 00
Two-year notes of 1863.....	7, 715, 950 00
Two-year coupon notes of 1863.....	34, 441, 650 00
Fractional currency, first issue.....	9, 915, 408 66
Fractional currency, second issue.....	12, 798, 130 60
Fractional currency, third issue.....	2, 319, 589 50
Total.....	<u>698, 918, 800 25</u>
June 30, 1866—	
Old demand notes.....	\$272, 162 75
Legal-tender notes, new issue.....	400, 780, 305 85
Compound-interest notes.....	172, 369, 941 00
One-year notes of 1863.....	2, 151, 465 50
Two-year notes of 1863.....	5, 209, 522 50
Two-year coupon notes of 1863.....	1, 078, 552 50
Fractional currency, first issue.....	7, 030, 700 78
Fractional currency, second issue.....	7, 937, 024 57
Fractional currency, third issue.....	12, 041, 150 01
Total.....	<u>608, 870, 825 46</u>
June 30, 1867—	
Old demand notes.....	\$208, 432 50
Legal-tender notes, new issue.....	371, 783, 597 00
Compound-interest notes.....	134, 774, 981 00
One-year notes of 1863.....	794, 687 00
Two-year notes of 1863.....	396, 950 00
Two-year coupon notes of 1863.....	134, 252 50
Fractional currency, first issue.....	5, 497, 534 93
Fractional currency, second issue.....	4, 975, 827 08
Fractional currency, third issue.....	18, 001, 261 01
Total.....	<u>536, 567, 523 02</u>
June 30, 1868—	
Old demand notes.....	\$143, 912 00
Legal-tender notes, new issue.....	356, 000, 000 00
Compound-interest notes.....	54, 608, 230 00
One-year notes of 1863.....	458, 557 00
Two-year notes of 1863.....	188, 402 50
Two-year coupon notes of 1863.....	69, 252 50
Fractional currency, first issue.....	4, 881, 091 27
Fractional currency, second issue.....	3, 924, 075 22
Fractional currency, third issue.....	23, 922, 741 98
Total.....	<u>444, 196, 262 47</u>

June 30, 1869—

Old demand notes.....	\$123,739 25
Legal-tender notes, new issue.....	356,000,000 00
Compound-interest notes.....	3,063,410 00
One-year notes of 1863.....	220,517 00
Two-year notes of 1863.....	84,752 50
Two-year coupon notes of 1863.....	42,502 50
Fractional currency, first issue.....	4,605,708 52
Fractional currency, second issue.....	3,528,163 65
Fractional currency, third issue.....	23,980,765 19
Total.....	391,649,558 61

June 30, 1870—

Old demand notes.....	\$106,256 00
Legal-tender notes, new issue.....	289,145,032 00
United States notes, series of 1869.....	66,854,968 00
Compound-interest notes.....	2,191,670 00
One-year notes of 1863.....	160,347 00
Two-year notes of 1863.....	56,402 50
Two-year coupon notes of 1863.....	37,202 50
Fractional currency, first issue.....	4,476,995 87
Fractional currency, second issue.....	3,273,191 03
Fractional currency, third issue.....	10,666,556 52
Fractional currency, fourth issue.....	21,461,941 06
Total.....	398,430,562 48

Comparative statement of the total amount of United States currency outstanding at the close of each fiscal year for the last nine years.

Outstanding June 30, 1862.....	\$147,725,235 00
Outstanding June 30, 1863.....	411,223,045 00
Outstanding June 30, 1864.....	649,094,073 70
Outstanding June 30, 1865.....	698,918,800 25
Outstanding June 30, 1866.....	608,870,825 46
Outstanding June 30, 1867.....	536,567,523 02
Outstanding June 30, 1868.....	444,196,262 47
Outstanding June 30, 1869.....	391,649,558 61
Outstanding June 30, 1870.....	398,430,562 48

TEMPORARY LOAN CERTIFICATES.

Outstanding 4 per cents—

Payable at the Baltimore office.....	\$100,000
Payable at the Cincinnati office.....	75,000
Total of 4 per cents.....	\$175,000

Outstanding 5 per cents—

Payable at the Washington office.....	\$905
Payable at the New York office.....	500
Payable at the Philadelphia office.....	900
Payable at the Cincinnati office.....	400
Total of 5 per cents.....	2,705

Outstanding 6 per cents—

Payable at the Washington office.....	\$255
Payable at the Philadelphia office.....	2,200
Payable at the Cincinnati office.....	1,400
Total of 6 per cents.....	3,855

Total of all kinds outstanding.....	181,560
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REPORT ON THE FINANCES.

RECAPITULATION BY OFFICES.

Payable at the Washington office.....	\$1, 160
Payable at the New York office.....	500
Payable at the Philadelphia office.....	3, 100
Payable at the Baltimore office.....	100, 000
Payable at the Cincinnati office.....	76, 800
Total amount outstanding.....	<u>181, 560</u>

COIN CERTIFICATES.

Coin certificates of all issues received from the Printing Bureau, exclusive of amount destroyed statistically.

Twenty-dollar notes.....	\$960, 160
One-hundred-dollar notes.....	11, 645, 700
Five-hundred-dollar notes.....	19, 109, 000
One-thousand-dollar notes.....	72, 633, 000
Five-thousand-dollar notes.....	423, 725, 000
Ten-thousand-dollar notes.....	126, 390, 000
Total.....	<u>654, 462, 860</u>

Cash destruction of all issues—

Twenty-dollar notes.....	\$850, 300	
One-hundred-dollar notes.....	10, 650, 600	
Five-hundred-dollar notes.....	7, 874, 000	
One-thousand-dollar notes.....	57, 640, 000	
Five-thousand-dollar notes.....	309, 250, 000	
Ten-thousand-dollar notes.....	19, 400, 000	
Total destroyed.....	<u>405, 664, 900</u>	
Redeemed, but not destroyed.....	2, 757, 880	\$408, 422, 780
Amount on hand.....		211, 492, 960
Amount outstanding.....		<u>34, 547, 120</u>
Total.....		<u>654, 462, 860</u>

Coin certificates, old series.

Denominations.	Received from printing bureau.	Amount on hand.	Issued.
\$20s.....	\$960, 160	\$160	\$960, 000
100s.....	11, 645, 700	800	11, 644, 900
500s.....	9, 004, 000	4, 000	9, 000, 000
1, 000s.....	60, 008, 000	8, 000	60, 000, 000
5, 000s.....	323, 040, 000	40, 000	323, 000, 000
10, 000s.....	25, 000, 000		25, 000, 000
Total.....	<u>429, 657, 860</u>	<u>52, 960</u>	429, 604, 900
Deduct amount redeemed.....			404, 942, 780
Total old issue outstanding.....			<u>24, 662, 120</u>

Denominations.	Issued.	Redeemed.	Outstanding.
\$20s.....	\$960, 000	\$850, 300	\$109, 700
100s.....	11, 644, 900	10, 650, 600	994, 300
500s.....	9, 000, 000	7, 690, 000	1, 310, 000
1, 000s.....	60, 000, 000	56, 995, 000	3, 005, 000
5, 000s.....	323, 000, 000	303, 790, 000	14, 210, 000
10, 000s.....	25, 000, 000	17, 960, 000	7, 040, 000
Total.....	<u>429, 604, 900</u>	<u>402, 935, 900</u>	26, 669, 000
Deduct amount redeemed but not destroyed.....			2, 006, 880
Total old issue outstanding.....			<u>24, 662, 120</u>

Coin certificates, series of 1870.

Denominations.	Received from printing bureau.	Amount on hand.	Issued.
\$500s.....	\$10,105,000	\$9,505,000	\$600,000
1,000s.....	12,625,000	10,080,000	2,545,000
5,000s.....	100,685,000	95,995,000	4,690,000
10,000s.....	101,390,000	95,860,000	5,530,000
Total.....	224,805,000	211,440,000	13,365,000
Deduct amount redeemed.....			* 3,480,000
Total amount of outstanding.....			9,885,000

Denominations.	Issued.	Redeemed.	Outstanding.
\$500s.....	\$600,000	\$184,000	\$416,000
1,000s.....	2,545,000	645,000	1,900,000
5,000s.....	4,690,000	460,000	4,230,000
10,000s.....	5,530,000	1,440,000	4,090,000
Total.....	13,365,000	2,729,000	10,636,000
Deduct amount redeemed, but not destroyed.....			751,000
Total amount outstanding.....			9,885,000

* This amount includes \$751,000 redeemed at New York, June 30, 1870, but not destroyed.

Total redemption of coin certificates since date of issue.

At Washington.....	\$625,280
At Boston.....	15,139,020
At New York.....	380,006,500
At Philadelphia.....	712,720
At Charleston.....	248,920
At New Orleans.....	771,420
At Saint Louis.....	440,620
At San Francisco.....	1,040
At Baltimore.....	9,520,520
At Buffalo.....	82,980
At Chicago.....	346,080
At Cincinnati.....	316,300
At Saint Paul.....	9,000
At Louisville.....	115,620
At Mobile.....	86,760
Total redemption since issue.....	408,422,780

Movements of coin certificates.

<i>Washington office notes—</i>			
Received from printing bureau.....		\$3,200,000	
Redeemed and destroyed.....	\$3,193,200		
On hand.....	800		
			3,194,000
Outstanding.....			6,000
<i>New York office notes—</i>			
Sent to New York previous to June 30, 1869.....	\$386,680,000		
Sent to New York during fiscal year.....	64,130,000		
Total amount sent to New York.....	450,810,000		
Remaining on hand at New York, June 30, 1870.....	7,885,000		
Total issued at New York office.....	442,925,000		
Total redeemed of New York issues.....	408,383,880		
Outstanding of New York issue.....			34,541,120
Total outstanding as per public debt statement, July 1, 1870.....			34,547,120

Coin certificates.

Issued—	
From November 13, 1865, to June 30, 1866	\$98,493,660
From June 30, 1866, to June 30, 1867	109,121,620
From June 30, 1867, to June 30, 1868	77,960,400
From June 30, 1868, to June 30, 1869	80,663,160
From June 30, 1869, to June 30, 1870	76,731,060
Total issued	442,969,900
Redeemed—	
From November 13, 1865, to June 30, 1866	\$87,545,800
From June 30, 1866, to June 30, 1867	101,295,900
From June 30, 1867, to June 30, 1868	79,055,340
From June 30, 1868, to June 30, 1869	65,255,620
From June 30, 1869, to June 30, 1870	75,270,120
Total redeemed	408,422,780
Total outstanding as per books of this office	34,547,120

Redemption of coin certificates for the fiscal year was for the amounts and at the places as follows:

New York	\$74,707,500
Boston	454,740
Charleston	900
Baltimore	59,540
Chicago	39,100
Washington	5,140
Total redemption of New York issue	75,266,920
Redeemed at Washington of Washington issue	3,200
Total redemption	75,270,120
Outstanding June 30, 1870, as per public debt statement	*34,547,120
Total as above	109,817,240

Coin certificates, all issues outstanding, by denominations.

Twenty-dollar notes	\$105,920
One-hundred-dollar notes	964,700
Five-hundred-dollar notes	1,637,500
One-thousand-dollar notes	4,679,000
Five-thousand-dollar notes	17,390,000
Ten-thousand-dollar notes	9,770,000
Total amount outstanding	34,547,120

Coin certificates.

Balance of outstanding notes as per statement, June 30, 1869	\$33,086,180
Issued at New York during fiscal year	76,727,960
Issued at Washington during fiscal year	3,100
	109,817,240

Up to the date of August 1, 1869, redemptions were made at the offices of the various assistant treasurers and depositaries, but subsequent to that date redemptions were only made at the office of the assistant treasurer at New York.

* This includes \$151,120 redeemed at New York June 30, not returned to Washington.

On hand at New York July 1, 1869, which were never issued.....	\$20,482,960
Sent to New York during fiscal year.....	64,130,000
Total	84,612,960
Less amount issued during fiscal year.....	76,727,960
On hand July 1, 1870, (never issued).....	7,885,000
On hand, redeemed, on June 30, not returned to Washington.....	151,120
Total on hand at New York, as per statement of Assistant Treasurer at New York	8,036,120

COIN CERTIFICATES, *Résumé.*

Amount received from printing bureau exclusive of amount destroyed statistically.....	\$654,462,860
Amount remaining in the offices at Washington and New York.....	211,492,960
Amount issued at Washington and New York.....	442,969,900
Amount redeemed and destroyed.....	\$405,664,900
Amount redeemed, but not yet destroyed.....	2,757,880
Total amount redeemed at close of fiscal year	408,422,780
Total amount outstanding at close of fiscal year	34,547,120

SEVEN-THIRTIES OF 1861, AND OF 1864 AND 1865.

Statement of conversions and redemptions of seven-thirties of 1861, and of 1864 and 1865, during the fiscal year, by series and denominations, and in gross amounts during former years, and gross amounts outstanding.

Seven-thirties of 1861—

16 fifties.....	\$800
7 one-hundreds.....	700
2 five-hundreds.....	1,000
Redeemed during the fiscal year.....	2,500
Redeemed previous to July 1, 1869.....	140,062,550
Total amount redeemed	140,065,050
Outstanding July 1, 1870.....	29,700
Total original issue	140,094,750

First series August 15, 1864—

567 fifties.....	\$28,350
421 one-hundreds.....	42,100
40 five-hundreds.....	20,000
19 one-thousands.....	19,000
Redeemed during the fiscal year.....	109,450
Redeemed previous to July 1, 1869.....	299,718,000
Total amount redeemed	299,827,450
Outstanding July 1, 1870.....	165,050
Total original issue	299,992,500

Second series June 15, 1865—

421 fifties.....	\$21,050
503 one-hundreds.....	50,300
133 five-hundreds.....	66,500
38 one-thousands.....	38,000
1 five-thousand.....	5,000

Redeemed during the fiscal year	\$180, 850
Redeemed previous to July 1, 1869	330, 636, 400
Total amount redeemed	330, 817, 250
Outstanding July 1, 1870	182, 750
Total original issue	331, 000, 000
 Third series July 15, 1865—	
1,330 fifties	\$66, 500
1,280 one-hundreds	128, 000
82 five-hundreds	41, 000
11 one-thousands	11, 000
Redeemed during the fiscal year	246, 500
Redeemed previous to July 1, 1869	198, 470, 000
Total amount redeemed	198, 716, 500
Outstanding July 1, 1870	283, 500
Total original issue	199, 000, 000

RECAPITULATION OF ALL THE ISSUES.

2,334 fifties	\$116, 700
2,211 one-hundreds	221, 100
257 five-hundreds	128, 500
68 one-thousands	68, 000
1 five-thousand	5, 000
Redeemed during the fiscal year	539, 300
Redeemed previous to July 1, 1869	968, 886, 950
Total amount redeemed	969, 426, 250
Outstanding July 1, 1870	661, 000
Total	970, 087, 250

Statement, by series and denominations, of seven-thirties of 1861, and of 1864 and 1865, outstanding on the 30th of June, 1870.

Seven-thirties of 1861—	
96 fifties	\$4, 800
84 one-hundreds	8, 400
11 five-hundreds	5, 500
11 one-thousands	11, 000
Total	29, 700
 First series August 15, 1864—	
999 fifties	\$49, 950
691 one-hundreds	69, 100
66 five-hundreds	33, 000
13 one-thousands	13, 000
Total	165, 050
 Second series July 15, 1865—	
424 fifties	\$21, 200
565½ one-hundreds	56, 550
120 five-hundreds	60, 000
45 one-thousands	45, 000
Total	182, 750

Third series July 15, 1865—

1,571 fifties	\$78, 550
1,264 one-hundreds	126, 450
99 five-hundreds	49, 500
29 one-thousands	29, 000
Total	283, 500

RECAPITULATION OF THE FOUR SERIES COMBINED.

3,090 fifties	\$154, 500
2,605 one-hundreds	260, 500
296 five-hundreds	148, 000
98 one-thousands	98, 000
Total	661, 000

CERTIFICATES OF INDEBTEDNESS.

Statement of amounts issued redeemed and outstanding.

Old issue—

Numbers 1 to 153,662 of \$1,000	\$153,662,000 00
Numbers 1 to 14,500 of \$5,000	72,500,000 00
Numbers 15,001 to 31,010 of \$5,000	80,050,000 00
Numbers 31,111 to 69,268 of \$5,000	190,790,000 00
Numbers 1 to 13 of various amounts	1,591,241 65
Total of first series issued	498,593,241 65

New issue—

Numbers 1 to 15,145 of \$1,000	\$15,145,000 00
Numbers 1 to 9,603 of \$5,000	48,015,000 00
Total of second series issued	63,160,000 00
Total amount issued	561,753,241 65

Redeemed to July 1, 1869	\$561,746,241 65
Redeemed during fiscal year	2,000 00
Outstanding	5,000 00
Total	561,753,241 65

Five certificates of \$1,000 are outstanding, two of which are caveatd.

Interest paid to July 1, 1869	\$31,157,002 09
Interest paid this fiscal year	106 52
Total amount of interest paid to July 1, 1870	31,157,108 61
Principal paid as above stated	561,748,241 65
Total principal and interest paid to July 1, 1870	592,905,350 26

The 100 numbers intermitted of \$5,000 certificates, above spoken of, were never printed nor received. The skipping over these numbers was an accident in the printing bureau; and as the next series of 100 notes had been issued, it was not thought advisable to issue lower numbers of a later date. So 100 numbers were never issued.

The history of the other amount that never was issued is as follows: On the 3d day of December, 1862, five hundred impressions of these one-year 6 per cent. certificates of indebtedness of the denomination of five thousand dollars, amounting in the aggregate to \$2,500,000, being printed numbers from 14,501 to 15,000, both inclusive, were abstracted from the Department.

They were all returned to the Department by detectives on the 6th day of February, 1863, and were destroyed by burning on the 18th day of

the same month and year. These numbers were dropped from the numerical register, and no certificates of indebtedness of the denomination of five thousand, bearing the numbers of those abstracted and destroyed as above mentioned, were ever issued.

REDEMPTION AND DESTRUCTION OF MONEYS AND SECURITIES WITHIN
THE YEAR.

Old demand notes		\$17,483 25
Legal-tender notes, new issue	\$95,258,040 00	
Amount transferred from statistical account.	39,818,425 00	
		<hr/>
Legal-tender notes, series of 1869		135,076,465 00
One-year notes of 1863		97,055 00
Two-year notes of 1863		60,170 00
Two-year coupon notes of 1863		28,350 00
Compound-interest notes		5,300 00
Fractional currency, first issue		871,740 00
Fractional currency, second issue		128,712 65
Fractional currency, third issue		254,972 62
Fractional currency, fourth issue		13,314,208 67
Coin certificates		9,747,774 94
Coin certificates, (series of 1870)		73,632,200 00
Discounts on above		2,729,000 00
		39,717 04
		<hr/>
Total amount destroyed as money		236,003,149 17
National bank notes, (in liquidation)		178,738 00
		<hr/>
Total		236,181,887 17
Certificates of indebtedness	\$2,106 52	
Statistical matter destroyed	453,011,360 62	
Balance on hand July 1, 1870	1,035,064 51	
		<hr/>
Total amount		454,048,531 65
		<hr/>
Total amount		690,230,418 82
		<hr/>
<i>Cash account, Dr.</i>		
Balance from last year	\$434,135 49	
Amount received during the year	196,745,936 15	
Amount transferred from statistical account.	39,818,425 00	
		<hr/>
		\$236,998,496 64
		<hr/>
<i>Contra, Cr.</i>		
Amount destroyed during the year	196,145,007 13	
Transferred from statistical account	39,818,425 00	
Balance on hand July 1, 1870	1,035,064 51	
		<hr/>
		\$236,998,496 64
		<hr/>
Amount brought down	236,998,496 64	
Discount on same	39,717 04	
Certificates of indebtedness and interest	2,106 52	
National bank notes, (in liquidation)	178,738 00	
		<hr/>
		\$237,219,058 20
Destroyed on statistical account		453,011,360 62
		<hr/>
Total amount for fiscal year		690,230,418 82
		<hr/>

Destroyed as money.

During fiscal year	\$236,003,149 17
As per last report	1,194,953,509 32
	<hr/>
Total amount destroyed as money	\$1,430,956,658 49

Destroyed statistically.

During the year.....	\$453,011,360 62
As per last report.....	1,970,092,173 90
Total	2,423,103,534 52
Less amount transferred to cash account.....	39,818,425 00

Total amount destroyed statistically..... \$2,383,285,109 52

Certificates of Indebtedness.

Redeemed during year.....	2,106 52
As per last report.....	582,476,004 74
Not previously reported.....	10,427,239 00

Total amount certificates of indebtedness destroyed..... 592,905,350 26

National bank notes.

Destroyed during year.....	178,738 00
As per last report.....	1,123,442 00

Total amount national bank notes destroyed..... 1,302,180 00

Total..... **4,408,449,298 27**

Total of all destroyed during the year.....	\$689,195,354 31
Total amount reported before.....	\$3,748,645,129 96
Less amount transferred from statistical account to cash account.....	39,818,425 00

3,708,826,704 96

Certificates of indebtedness not previously reported..... 10,427,239 00

Total..... **4,408,449,298 27**

DISCOUNT ON MUTILATED CURRENCY.

Discounts have been made for missing parts of mutilated currency destroyed up to and including June 30, 1870.

On old demand notes.....	\$2,108 50
On legal-tender notes, new issue.....	73,960 50
On one-year notes of 1863.....	237 00
On two-year notes of 1863.....	152 50
On two-year coupon notes of 1863.....	2 50
On compound-interest notes.....	480 00
On fractional currency, first issue.....	13,586 52
On fractional currency, second issue.....	9,072 58
On fractional currency, third issue.....	60,276 96
On fractional currency, fourth issue.....	228 46
Total	160,105 52
On money redeemed but not destroyed.....	22,430 35
Total discounts from beginning	182,535 '87

These discounts were made for the amounts and in the years as follows, viz:

In the year 1863.....	\$615 27
In the year 1864.....	11,393 93
In the year 1865.....	13,108 09
In the year 1866.....	17,813 36
In the year 1867.....	24,767 69
In the year 1868.....	31,671 54
In the year 1869.....	38,543 56
In the year 1870.....	44,622 43
Total discounts from the beginning	182,535 87

DESTRUCTION OF PAPER MONEY.

There have been destroyed, since the commencement of the rebellion, papers representing money of the kinds, denominations, and numbers of each kind, as follows:

<i>Old demand notes.</i>	
Five dollars.....	4 352, 129½
Ten dollars.....	1, 999, 258½
Twenty dollars.....	908, 631
Total number of notes destroyed.....	7, 260, 019

<i>Legal-tender notes.</i>	
One dollar.....	18, 505, 362½
Two dollars.....	10, 292, 068
Five dollars.....	9, 995, 020½
Ten dollars.....	5, 166, 854
Twenty dollars.....	1, 941, 354
Fifty dollars.....	368, 952
One hundred dollars.....	200, 400
Five hundred dollars.....	70, 678
One thousand dollars.....	115, 822
Total number of notes destroyed.....	46, 656, 511

<i>Legal-tender notes, series of 1869.</i>	
One dollar.....	24, 507
Two dollars.....	19, 104
Five dollars.....	200
Ten dollars.....	2, 904
Twenty dollars.....	100
Fifty dollars.....	46
Total number of notes destroyed.....	46, 861

<i>One-year notes of 1863.</i>	
Ten dollars.....	616, 976
Twenty dollars.....	813, 102
Fifty dollars.....	164, 272
One hundred dollars.....	136, 144
Total number of notes destroyed.....	1, 735, 494

<i>Two-year notes of 1863.</i>	
Fifty dollars.....	135, 375
One hundred dollars.....	96, 550
Total number of notes destroyed.....	231, 925

<i>Two-year coupon notes of 1863.</i>	
Fifty dollars.....	117, 970
One hundred dollars.....	144, 728
Five hundred dollars.....	80, 596
One thousand dollars.....	89, 283
Total number of notes destroyed.....	432, 577

<i>Fractional currency, first issue.</i>	
Five cents.....	23, 943, 929
Ten cents.....	28, 224, 007
Twenty-five cents.....	16, 580, 198
Fifty cents.....	15, 175, 150
Total number of notes destroyed.....	83, 923, 284

Fractional currency, second issue.

Five cents	41,512,194
Ten cents	52,168,960
Twenty-five cents	27,455,372
Fifty cents	11,488,033
Total number of notes destroyed	<u>132,624,559</u>

Fractional currency, third issue.

Three cents	16,715,528
Five cents	10,217,768
Ten cents	144,311,060
Twenty-five cents	111,043,703
Fifty cents	64,608,726
Total number of notes destroyed	<u>346,896,785</u>

Fractional currency, fourth issue.

Ten cents	22,738,826
Fifteen cents	5,688,732
Twenty-five cents	10,273,128
Fifty cents	8,105,058
Total number of notes destroyed	<u>46,805,744</u>

Coin certificates.

Twenty dollars	42,515
One hundred dollars	106,506
Five hundred dollars	15,380
One thousand dollars	56,995
Five thousand dollars	61,758
Ten thousand dollars	1,796
Total number of notes destroyed	<u>284,950</u>

Coin certificates, series of 1870.

Five hundred dollars	368
One thousand dollars	645
Five thousand dollars	92
Ten thousand dollars	144
Total number of notes destroyed	<u>1,249</u>

National bank notes, (in liquidation.)

One dollar	14,814
Two dollars	5,308
Five dollars	147,534
Ten dollars	31,387
Twenty dollars	8,538
Fifty dollars	663
One hundred dollars	213
Total number of notes destroyed	<u>208,457</u>

Compound-interest notes.

Ten dollars	2,310,914
Twenty dollars	1,492,848
Fifty dollars	1,208,085
One hundred dollars	448,854
Five hundred dollars	135,515
One thousand dollars	38,391
Total number of notes destroyed	<u>5,634,607</u>

RECAPITULATION—NOTES DESTROYED.

Showing the number of notes of each kind destroyed during the year.

Old demand notes	2, 085
Legal-tender notes, new issue	12, 346, 000½
Legal-tender notes, series of 1869	46, 861
One-year notes of 1863	2, 776
Two-year notes of 1863	425
Two-year coupon notes of 1863	64
Compound interest notes	27, 981
Fractional currency, first issue	770, 889
Fractional currency, second issue	1, 860, 715
Fractional currency, third issue	56, 229, 575
Fractional currency, fourth issue	46, 805, 744
Coin certificates	51, 096
Coin certificates, series of 1870	1, 249
Total	118, 145, 460½
National bank notes	31, 172
Total number of notes destroyed during the year	118, 176, 632½
Number as per last report	554, 566, 389½
Total to July 1, 1870	672, 743, 022

DESTRUCTION ACCOUNT.

Showing the amount of face value of the various kinds of paper money destroyed since 1861 as money.

Old demand notes	\$59, 925, 852 50
Legal-tender notes, new issue	369, 208, 821 50
Legal-tender notes, series of 1869	97, 055 00
One-year notes of 1863	44, 359, 890 00
Two-year notes of 1863	16, 423, 750 00
Two-year coupon notes of 1863	149, 962, 800 00
Compound interest notes	264, 404, 250 00
Fractional currency, first issue	15, 752, 221 65
Fractional currency, second issue	19, 900, 365 20
Fractional currency, third issue	75, 508, 749 24
Fractional currency, fourth issue	9, 748, 003 40
Coin certificates	402, 935, 900 00
Coin certificates, series of 1870	2, 729, 000 00
Total amount destroyed as money	1, 430, 956, 658 49
Total amount destroyed statistically	2, 383, 285, 109 52
National bank notes in liquidation	1, 302, 180 00
Certificates of indebtedness, redeemed and canceled	592, 905, 350 26
Total amount destroyed up to July 1, 1870	4, 408, 449, 298 27

REDEMPTION ACCOUNT.

Showing redemptions of moneys since the beginning.

Moneys destroyed before July 1, 1869	\$1, 194, 953, 509 32
Moneys destroyed within the fiscal year	235, 963, 432 13
Discount on the same	39, 717 04
Total	1, 430, 956, 658 49
Broken national bank notes before July 1, 1869 ..	\$1, 123, 442 00
Broken national bank notes during the fiscal year ..	178, 695 60
Discount on same	42 40
Total	1, 302, 180 00
Certificates of indebtedness before July 1, 1869 ..	592, 903, 243 74
Certificates of indebtedness during the fiscal year	2, 106 52
Total	592, 905, 350 26

TREASURER.

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Statistical matter before July 1, 1869.....	\$1, 970, 092, 173 90	
Statistical matter during the fiscal year.....	453, 011, 360 62	
	<u>2, 423, 103, 534 52</u>	
Less amount transferred to cash account.....	39, 818, 425 00	\$2, 383, 285, 109 52
Total amount destroyed to July 1, 1870.....		4, 408, 449, 298 27
Balance on hand redeemed but not destroyed.....		<u>1, 035, 064 51</u>
Total redeemed up to July 1, 1870.....		<u>4, 409, 484, 362 78</u>

Statements showing the amounts paid, amounts discounted for mutilations, and the total amounts retired from the beginning up to July 1, 1870.

Old demand notes.

Denominations.	Amount paid.	Amounts dis- counted.	Total amounts retired.
Five dollars.....	\$21, 760, 168 25	\$479 25	\$21, 760, 647 50
Ten dollars.....	19, 992, 144 25	440 75	19, 992, 585 00
Twenty dollars.....	18, 171, 431 50	1, 188 50	18, 172, 620 00
Total.....	<u>59, 923, 744 00</u>	<u>2, 108 50</u>	<u>59, 925, 852 50</u>

Legal-tender notes, new issue.

Denominations.	Amount paid.	Amounts dis- counted.	Total amounts retired.
One dollar.....	\$18, 483, 013 25	\$22, 349 75	\$18, 505, 363 00
Two dollars.....	20, 568, 802 75	15, 333 25	20, 584, 136 00
Five dollars.....	49, 960, 841 25	14, 261 25	49, 975, 102 50
Ten dollars.....	51, 658, 772 25	9, 767 75	51, 668, 540 00
Twenty dollars.....	38, 818, 854 00	8, 226 00	38, 827, 080 00
Fifty dollars.....	18, 445, 942 50	1, 657 50	18, 447, 600 00
One hundred dollars.....	20, 038, 285 00	1, 715 00	20, 040, 000 00
Five hundred dollars.....	35, 338, 650 00	350 00	35, 339, 000 00
One thousand dollars.....	115, 821, 700 00	300 00	115, 822, 000 00
Total.....	<u>369, 134, 861 00</u>	<u>73, 960 50</u>	<u>369, 208, 821 50</u>

Legal-tender notes, series of 1869.

Denominations.	Amounts paid.	Total amounts retired.
One dollar.....	\$24, 507 00	\$24, 507 00
Two dollars.....	38, 208 00	38, 208 00
Five dollars.....	1, 000 00	1, 000 00
Ten dollars.....	29, 040 00	29, 040 00
Twenty dollars.....	2, 000 00	2, 000 00
Fifty dollars.....	2, 300 00	2, 300 00
Total.....	<u>97, 055 00</u>	<u>97, 055 00</u>

One-year notes of 1863.

Denominations.	Amounts paid.	Amounts dis- counted.	Total amounts retired.
Ten dollars.....	\$6, 169, 729 00	\$31 00	\$6, 169, 760 00
Twenty dollars.....	16, 361, 914 00	126 00	16, 362, 040 00
Fifty dollars.....	8, 213, 545 00	55 00	8, 213, 600 00
One hundred dollars.....	13, 614, 375 00	25 00	13, 614, 400 00
Unknown.....	90 00		90 00
Total.....	<u>44, 359, 653 00</u>	<u>237 00</u>	<u>44, 359, 890 00</u>

REPORT ON THE FINANCES.

Two-year notes of 1863.

Denominations.	Amounts paid.	Amounts dis- counted.	Total amounts retired.
Fifty dollars	\$6,768,687 50	\$62 50	\$6,768,750 00
One hundred dollars.....	9,654,910 00	90 00	9,655,000 00
Total.....	16,423,597 50	152 50	16,423,750 00

Two-year coupon notes of 1863.

Denominations.	Amounts paid.	Amounts dis- counted.	Total amounts retired.
Fifty dollars	\$5,898,597 50	\$2 50	\$5,898,600 00
One hundred dollars.....	14,472,700 00		14,472,700 00
Five hundred dollars.....	40,293,000 00		40,293,000 00
One thousand dollars.....	89,283,000 00		89,283,000 00
Unknown.....	10,500 00		10,500 00
Total.....	149,962,797 50	2 50	149,962,800 00

Compound-interest notes.

Denominations.	Amounts paid.	Amounts dis- counted.	Total amounts retired.
Ten dollars	\$23,109,003 00	\$137 00	\$23,109,140 00
Twenty dollars.....	29,856,827 00	133 00	29,856,960 00
Fifty dollars.....	60,404,070 00	180 00	60,404,250 00
One hundred dollars.....	44,885,370 00	30 00	44,885,400 00
Five hundred dollars.....	67,757,500 00		67,757,500 00
One thousand dollars.....	38,391,000 00		38,391,000 00
Total.....	264,403,770 00	480 00	264,404,250 00

Fractional currency, first issue.

Denominations.	Amounts paid.	Amounts dis- counted.	Total amounts retired.
Five cents.....	\$1,195,696 96	\$1,499 49	\$1,197,196 45
Ten cents.....	2,820,251 07	2,149 63	2,822,400 70
Twenty-five cents.....	4,139,256 59	5,792 91	4,145,049 50
Fifty cents.....	7,583,430 51	4,144 49	7,587,575 00
Total.....	15,738,635 13	13,586 52	15,752,221 65

Fractional currency, second issue.

Denominations.	Amounts paid.	Amounts dis- counted.	Total amounts retired.
Five cents.....	\$2,073,699 18	\$1,910 52	\$2,075,609 70
Ten cents.....	5,213,198 52	3,697 48	5,216,896 00
Twenty-five cents.....	6,862,113 00	1,730 00	6,863,843 00
Fifty cents.....	5,742,281 92	1,734 58	5,744,016 50
Total.....	19,891,292 62	9,072 58	19,900,365 20

Fractional currency, third issue.

Denominations.	Amounts paid.	Amounts dis- counted.	Total amounts retired.
Three cents	\$501,317 85	\$147 99	\$501,465 84
Five cents	510,484 88	403 52	510,888 40
Ten cents	14,416,107 57	14,998 43	14,431,106 00
Twenty-five cents	27,741,643 73	19,282 02	27,760,925 75
Fifty cents	32,278,918 25	25,445 00	32,304,363 25
Total	75,448,472 28	60,276 96	75,508,749 24

Fractional currency, fourth issue.

Denominations.	Amounts paid.	Amounts dis- counted.	Total amounts retired.
Ten cents	\$2,273,826 74	\$55 86	\$2,273,882 60
Fifteen cents	853,289 34	20 46	853,309 80
Twenty-five cents	2,568,227 06	54 94	2,568,282 00
Fifty cents	4,052,431 50	97 20	4,052,529 00
Total	9,747,774 94	228 46	9,748,003 40

DISCOUNT ON MUTILATED MONEY.

There has been retained on the redemption of mutilated currency for parts of notes that were missing therefrom, as follows:

On moneys destroyed to July 1, 1870	\$160,105 52
On moneys destroyed to July 1, 1869	120,388 48
<hr/>	
Discount in the fiscal year ending June 30, 1870	\$39,717 04
Discount on moneys redeemed but not destroyed up to July 1, 1870	\$22,430 35
Discount on moneys on hand July 1, 1869	17,524 96
<hr/>	
Discount on moneys not destroyed, year ending June 30, 1870	4,905 39
<hr/>	
Total amount of discounts during the fiscal year	44,622 43
<hr/>	
Amount of discounts before July 1, 1869	\$137,913 44
Amount of discounts in fiscal year ending June 30, 1870	44,622 43
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Total of all discounts up to July 1, 1870	182,535 87
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DESTRUCTION OF STATISTICAL MATTER DURING THE FISCAL YEAR
ENDING JUNE 30, 1870.

Coin certificates—

Twenty dollars	\$1,039,840 00
One hundred dollars	3,154,300 00
Five hundred dollars	29,996,000 00
One thousand dollars	56,992,000 00
Five thousand dollars	146,960,000 00
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	\$238,142,140 00

Coin certificates, series of 1870—

Five hundred dollars	145,000 00
One thousand dollars	275,000 00
Five thousand dollars	2,815,000 00
Ten thousand dollars	1,610,000 00
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	4,845,000 00

Legal-tender notes, series of 1869—			
One dollar.....	\$890,000 00		
Two dollars.....	989,600 00		
Five dollars.....	1,256,020 00		
Ten dollars.....	3,744,000 00		
Twenty dollars.....	897,040 00		
Fifty dollars.....	766,000 00		
One hundred dollars.....	1,204,000 00		
Five hundred dollars.....	270,000 00		
One thousand dollars.....	396,000 00		
			\$10,412,660 00
Fractional currency, 4th issue, 1st series—			
Ten cents.....	140,674 00		
Fifteen cents.....	184,230 00		
Twenty-five cents.....	719,340 00		
Fifty cents.....	4,585,452 00		
			5,629,696 00
Fractional currency, 4th issue, 2d series—			
Fifty cents.....			55,048 00
Treasury notes of 1857—			
Fifty dollars.....	2,300,750 00		
One hundred dollars.....	4,845,000 00		
Five hundred dollars.....	10,191,500 00		
One thousand dollars.....	20,654,000 00		
Five thousand dollars.....	7,330,000 00		
			45,321,250 00
Coupon bonds, loan of 1848—			
One thousand dollars.....	193,000 00		
Three thousand dollars.....	426,000 00		
Five thousand dollars.....	240,000 00		
Ten thousand dollars.....	2,710,000 00		
			3,569,000 00
Coupon bonds, loan of 1858—			
One thousand dollars.....			506,000 00
Coupon bonds, loan of 1860—			
One thousand dollars.....			2,000 00
Coupon bonds, loan of 1861, (exchanges)—			
Fifty dollars.....	16,950 00		
One hundred dollars.....	145,900 00		
Five hundred dollars.....	163,000 00		
One thousand dollars.....	817,000 00		
			1,142,850 00
Coupon bonds, 5-20s of 1862, 1st series, (exchanges)—			
Fifty dollars.....	26,000 00		
One hundred dollars.....	73,900 00		
Five hundred dollars.....	61,500 00		
One thousand dollars.....	224,000 00		
			385,400 00
Coupon bonds, 5-20s of 1862, 2d series, (exchanges)—			
Fifty dollars.....	20,600 00		
One hundred dollars.....	126,800 00		
Five hundred dollars.....	47,000 00		
One thousand dollars.....	226,000 00		
			420,400 00
Coupon bonds, 5-20s of 1862, 3d series, (exchanges)—			
Fifty dollars.....	16,550 00		
One hundred dollars.....	111,800 00		
Five hundred dollars.....	22,000 00		
One thousand dollars.....	213,000 00		
			363,350 00
Coupon bonds, 5-20s of 1862, 4th series, (exchanges)—			
Fifty dollars.....	19,950 00		
One hundred dollars.....	172,000 00		
Five hundred dollars.....	64,500 00		
One thousand dollars.....	300,000 00		
			556,450 00

Coupon bonds, 10-40s of 1864—		
Fifty dollars	\$1, 100 00	
One hundred dollars	8, 900 00	
Five hundred dollars	100, 000 00	
One thousand dollars	22, 850, 000 00	\$22, 960 000 00
Coupon bonds, 5-20s of June 1864—		
One thousand dollars		1, 515, 000 00
Coupon bonds, loan of 1865, 3d series—		
Fifty dollars	243, 250 00	
One hundred dollars	723, 000 00	
Five hundred dollars	1, 062, 500 00	
One thousand dollars	7, 052, 000 00	9, 080, 750 00
Coupon bonds, consols of 1867—		
Fifty dollars	363, 450 00	
One hundred dollars	39, 700 00	
Five hundred dollars	2, 591, 000 00	
One thousand dollars	15, 343, 000 00	18, 337, 150 00
Coupon bonds, consols of 1868—		
Fifty dollars	64, 300 00	
One hundred dollars	100, 000 00	
Five hundred dollars	750, 000 00	
One thousand dollars	3, 000, 000 00	3, 914, 300 00
Coupon bonds, consols of 1867, (exchanges)—		
Fifty dollars	280, 150 00	
One hundred dollars	905, 400 00	
Five hundred dollars	1, 574, 500 00	
One thousand dollars	10, 217, 000 00	12, 977, 050 00
Coupon bonds, consols of 1868, (exchanges)—		
Fifty dollars	135, 300 00	
One hundred dollars	463, 700 00	
Five hundred dollars	691, 000 00	
One thousand dollars	4, 879, 000 00	6, 169, 000 00
Coupon bonds, consols of 1865—		
Fifty dollars	30, 000 00	
One hundred dollars	95, 700 00	
Five hundred dollars	6, 923, 000 00	
One thousand dollars	36, 079, 000 00	43, 127, 700 00
Coupon bonds, 10-40s of 1864—		
One thousand dollars		1, 851, 000 00
Coupon bonds, Oregon war debt—		
Five hundred dollars		15, 000 00
Coupon bonds, Texas indemnity—		
One thousand dollars		1, 000 00
Coupons, loan of 1865		13, 500 00
Coupons, consols of 1867		1, 362, 885 00
Coupons, consols of 1868		86, 320 50
Registered certificates, loan of 1863, (1881s)—		
Fifty dollars	700 00	
One hundred dollars	900 00	
Five hundred dollars	17, 000 00	
One thousand dollars	70, 000 00	
Five thousand dollars	200, 000 00	
Ten thousand dollars	370, 000 00	658, 600 00

Registered certificates, March 3, 1865—		
Fifty dollars	\$1,500 00	
One hundred dollars	333,100 00	
Five hundred dollars	47,000 00	
One thousand dollars	34,000 00	
Five thousand dollars	420,000 00	
Ten thousand dollars	250,000 00	
		\$1,085,600 00
Registered certificates, 10-40s of 1864—		
Fifty dollars	1,300 00	
One hundred dollars	1,600 00	
Five hundred dollars	37,000 00	
One thousand dollars	353,000 00	
Five thousand dollars	465,000 00	
Ten thousand dollars	5,140,000 00	
		6,002,900 00
Registered certificates, loan of July and August 1861, (1861s)—		
Fifty dollars	600 00	
One hundred dollars	4,400 00	
		5,000 00
Registered certificates, 5-20s of June 1864—		
One hundred dollars		8,500 00
Registered certificates, Pacific Railroad—		
One thousand dollars	6,031,000 00	
Five thousand dollars	860,000 00	
Ten thousand dollars	3,530,000 00	
		10,421,000 00
Internal revenue stamps		2,067,861 12
○ Total for fiscal year		453,011,360 62
Amount as per last report	1,970,092,173 90	
Less amount transferred to cash account	39,818,425 00	
		1,930,273,748 90
Total to July 1, 1870		2,383,285,109 52

Number of notes, &c., destroyed during the fiscal year ending June 30, 1870, on statistical account.

Coin certificates	229,911
Coin certificates, series of 1870	1,239
Legal-tender notes, series of 1869	2,083,552
Fractional currency, 4th issue	14,683,204
Fractional currency, 4th issue, (Stanton)	110,096
Treasury notes of 1857	136,968
Coupon bonds, loan of 1848	654
Coupon bonds, loan of 1858	506
Coupon bonds, loan of 1860	2
Coupon bonds, loan of February 1861, (1881s)	2,941
Coupon bonds, 1st series, 5-20s of 1862	1,606
Coupon bonds, 2d series, 5-20s of 1862	2,000
Coupon bonds, 3d series, 5-20s of 1862	1,706
Coupon bonds, 4th series, 5-20s of 1862	2,548
Coupon bonds, 10-40s of 1864	23,161
Coupon bonds, 5-20s of June 1864	1,515
Coupon bonds, 5-20s of 1865	21,272
Coupon bonds, consols of 1867	28,191
Coupon bonds, consols of 1868	6,786
Coupon bonds, consols of 1867, (exchanges)	28,023
Coupon bonds, consols of 1868, (exchanges)	13,604
Coupon bonds, consols of 1865	51,432
Coupon bonds, 10-40s of 1864	1,851
Coupon bonds, Oregon war debt	30
Coupon bonds, Texan indemnity	1
Registered certificates, loan of 1863, (1881s)	204
Registered certificates, 5-20s of 1865	3,598
Registered certificates, 10-40s of 1864	1,081

Registered certificates, July and August 1861, (1881s).....	56
Registered certificates, 5-20s of June 1864	85
Registered certificates, Pacific Railroad.....	6,556
Total number for fiscal year.....	17,444,479
Number as per last report.....	13,208,616
Total number of notes to July 1, 1870.....	30,653,095

DESTRUCTION OF NOTES OF NATIONAL BANKS IN LIQUIDATION.

National banks in liquidation, notes destroyed—by denominations.

Denomination.	Amounts paid.	Amounts discounted.	Total.
One dollar.....	\$14,809 25	\$4 75	\$14,814 00
Two dollars.....	10,614 90	1 10	10,616 00
Five dollars.....	737,619 75	50 25	737,670 00
Ten dollars.....	313,856 00	14 00	313,870 00
Twenty dollars.....	170,758 00	2 00	170,760 00
Fifty dollars.....	33,150 00	.....	33,150 00
One hundred dollars.....	21,300 00	.....	21,300 00
Total.....	1,302,107 90	72 10	1,302,180 00

National banks in liquidation, notes destroyed—by banks.

Title.	During fiscal year.	As per last report.	Total.
First National Bank of Attica, New York.....	\$2,340 00	\$37,528 00	\$39,868 00
First National Bank of Carondelet, Missouri.....	1,720 00	20,174 50	21,894 50
First National Bank of Columbia, Missouri.....	825 00	8,450 00	9,275 00
First National Bank of Medina, New York.....	2,144 50	32,512 75	34,657 25
First National Bank of Newton, Massachusetts.....	.....	2,198 25	2,198 25
First National Bank of New Orleans, Louisiana.....	10,305 00	141,926 00	152,231 00
First National Bank of Selma, Alabama.....	6,160 00	63,152 50	69,312 50
First National Bank of Keokuk, Iowa.....	10,954 00	59,767 50	70,721 50
First National Bank of Bethel, Connecticut.....	4,125 00	13,605 00	17,730 00
First National Bank of Rockford, Illinois.....	11,675 00	4,050 00	15,725 00
First National Bank of Jackson, Mississippi.....	1,086 75	.....	1,086 75
First National Bank of Worcester, New York.....	6,012 00	.....	6,012 00
First National Bank of Cedarburg, Wisconsin.....	3,599 75	.....	3,599 75
First National Bank of Nevada, Austin, Nevada.....	3,918 50	.....	3,918 50
First National Bank of Oskaloosa, Iowa.....	966 10	.....	966 10
First National Bank of Appleton, Wisconsin.....	915 00	.....	915 00
First National Bank of Marion, Ohio.....	1,619 80	.....	1,619 80
Merchants' National Bank of Washington, District of Columbia.....	9,230 00	148,359 75	157,589 75
Venango National Bank of Franklin, Pennsylvania.....	3,595 00	74,038 50	77,633 50
Farmers and Citizens' National Bank of Brooklyn, New York.....	21,885 30	187,553 50	209,438 80
Croton National Bank of New York, New York.....	13,316 40	139,252 55	152,568 95
Tennessee National Bank of Memphis, Tennessee.....	5,530 00	73,119 00	78,649 00
Unadilla National Bank of Unadilla, New York.....	5,834 50	81,157 50	86,992 00
Farmers' National Bank of Waukesha, Wisconsin.....	23,969 00	24,758 00	48,727 00
The National Bank of Vicksburg, Mississippi.....	4,219 75	11,709 25	15,929 00
Commercial National Bank of Cincinnati, Ohio.....	22,789 00	.....	22,789 00
Total destroyed during the year.....	178,795 35	1,123,312 55	1,302,107 90
Total destroyed as per last report.....	.....	.....	.....
Total destroyed from the beginning.....	.....	.....	.....
Discounts during the year.....	42 40	.....	.....
Discounts as per last report.....	29 70	.....	.....
Total discounts from beginning.....	.....	.....	72 10
Total destructions to July 1, 1870.....	.....	.....	1,302,180 00

NATIONAL BANKS.

The number of national banks that had deposited United States securities with this office, preliminary to their organization, June 30, 1869, was	1,692
Number of new banks organized during last fiscal year	6
	<hr/>
Whole number of banks, June 30, 1870.....	1,698
	<hr/>
The number of banks having securities in custody of this office for their circulating notes, and that have paid duties, was, on the 30th June last	1,660
Failed prior to June 30, 1869, and securities sold	12
Failed prior to June 30, 1869, securities in part still held.....	2
Failed in last fiscal year, securities still held	1
Banks having no circulation, securities withdrawn	12
In liquidation, money deposited to redeem circulation prior to June 30, 1869	5
In liquidation, money to redeem deposited in last fiscal year.....	6
	<hr/>
Number of banks organized	1,698
	<hr/>
The number of banks in voluntary liquidation on the 30th June, 1869, was	54
Number gone into voluntary liquidation in last fiscal year....	12
	<hr/>
Number in voluntary liquidation	66
	<hr/>

NEW NATIONAL BANKS.

The six new banks made their first deposits of securities in the following order:

- The National Bank of Commerce, of Chicago, Illinois.
- The National Bank of Lebanon, at Lebanon, Kentucky.
- The First National Bank of Utah, at Salt Lake City.
- The First National Bank of Leon, Iowa.
- The First National Bank of Port Henry, New York.
- The Howard National Bank of Burlington, Vermont.

NATIONAL BANKS THAT HAVE FAILED.

- First National Bank of Attica, New York, in 1865.
- Merchants' National Bank of Washington, District of Columbia, in 1866.
- Venango National Bank, Franklin, Pennsylvania, in 1866.
- First National Bank of Medina, New York, in 1867.
- Tennessee National Bank, Memphis, Tennessee, in 1867.
- First National Bank of Newton, at Newtonville, Massachusetts, in 1867.
- First National Bank of New Orleans, Louisiana, in 1867.
- First National Bank of Selma, Alabama, in 1867.
- National Unadilla Bank of Unadilla, New York, in 1868.
- Farmers and Citizens' National Bank of Brooklyn, New York, in 1868.
- Croton National Bank of New York, New York, in 1868.
- First National Bank of Bethel, Connecticut, in 1868.

First National Bank of Keokuk, Iowa, in 1868.
 National Bank of Vicksburg, Mississippi, in 1868.
 First National Bank of Rockford, Illinois, in 1869.
 First National Bank of Nevada, Austin, Nevada, in 1869.
 Whole number of banks that have failed, 15.

The circulating notes of the First National Bank of Newton, at Newtonville, Massachusetts, have been assumed by the National Security Bank of Boston, Massachusetts.

NATIONAL BANKS IN VOLUNTARY LIQUIDATION THAT HAVE DEPOSITED MONEY IN THE TREASURY TO REDEEM THEIR CIRCULATION.

Before July 1, 1869—

The First National Bank of Columbia, Missouri, in 1865.
 The First National Bank of Carondelet, Missouri, in 1866.
 The Farmers' National Bank of Waukesha, Wisconsin, in 1868.
 The First National Bank of Jackson, Mississippi, in 1869.
 The First National Bank of Cedarburg, Wisconsin, in 1869.

In the last fiscal year—

The National Bank of Lansingburgh, New York.
 The Appleton National Bank of Appleton, Wisconsin.
 The First National Bank of Oskaloosa, Iowa.
 The Commercial National Bank of Cincinnati, Ohio.
 The First National Bank of South Worcester, New York.
 The First National Bank of Marion, Ohio.

The whole number that have deposited funds and withdrawn their securities is 11.

Redemption of circulating notes of national banks in liquidation.

Names of banks.	Redeemed to July 1, 1869.	Redeemed in fiscal year.	Total redemption.
Farmers' National Bank of Waukesha, Wisconsin	\$29,948 00	\$23,238 25	\$53,186 25
First National Bank of Carondelet, Missouri	20,634 50	1,590 00	22,224 50
First National Bank of Columbia, Missouri	8,670 00	685 00	9,355 00
First National Bank of Jackson, Mississippi	7 50	1,594 25	1,601 75
First National Bank of Cedarburg, Wisconsin		4,709 00	4,709 00
First National Bank of Oskaloosa, Iowa		3,452 95	3,452 95
First National Bank of South Worcester, New York		9,558 00	9,558 00
First National Bank of Marion, Ohio		3,783 40	3,783 40
First National Bank of Attica, New York	38,228 00	1,960 00	40,188 00
First National Bank of Medina, New York	32,912 75	2,149 50	35,062 25
First National Bank of New Orleans, Louisiana	144,511 00	10,900 00	155,411 00
First National Bank of Selma, Alabama	64,377 50	6,290 00	70,667 50
First National Bank of Bethel, Connecticut	14,255 00	4,160 00	18,415 00
First National Bank of Keokuk, Iowa	62,342 25	10,279 25	72,621 50
First National Bank of Rockford, Illinois	6,730 00	13,025 00	19,755 00
First National Bank of Nevada, Austin, Nevada		11,682 25	11,682 25
Appleton National Bank of Appleton, Wisconsin		1,828 00	1,828 00
Commercial National Bank of Cincinnati, Ohio		27,706 00	27,706 00
National Bank of Lansingburgh, New York		2,382 80	2,382 80
Farmers and Citizens' National Bank of Brooklyn, New York	191,923 50	21,139 00	213,062 50
Venango National Bank of Franklin, Pennsylvania	74,798 50	3,450 00	78,248 50
National Unadilla Bank of Unadilla, New York	82,157 50	6,189 50	88,347 00
Tennessee National Bank of Memphis, Tennessee	74,219 00	5,400 00	79,619 00
Merchants' National Bank of Washington, District of Columbia	150,489 75	8,890 00	159,379 75
Croton National Bank of New York, New York	142,407 55	12,578 35	154,985 90
National Bank of Vicksburg, Mississippi	12,609 25	4,134 75	16,744 00
Total	1,151,221 55	202,755 25	1,353,976 80
Total notes destroyed during fiscal year	178,695 60		
Discounts on same	42 40		
		178,738 00	
Total destroyed as per last report	1,123,412 30		
Discounts on same	29 70		
		1,123,442 00	1,302,180 00

Circulating notes outstanding of national banks in liquidation.

Farmers' National Bank of Waukesha, Wisconsin.....	\$36,813 75
First National Bank of Carondelet, Missouri.....	3,275 50
First National Bank of Columbia, Missouri.....	80,645 00
First National Bank of Jackson, Mississippi.....	38,898 25
First National Bank of Cedarburg, Wisconsin.....	85,291 00
First National Bank of Oskaloosa, Iowa.....	64,047 05
First National Bank of South Worcester, New York.....	147,842 00
First National Bank of Marion, Ohio.....	106,066 60
First National Bank of Attica, New York.....	3,812 00
First National Bank of Medina, New York.....	4,937 75
First National Bank of New Orleans, Louisiana.....	24,589 00
First National Bank of Selma, Alabama.....	14,332 50
First National Bank of Bethel, Connecticut.....	7,885 00
First National Bank of Keokuk, Iowa.....	17,378 50
First National Bank of Rockford, Illinois.....	25,245 00
First National Bank of Nevada, Austin, Nevada.....	118,017 75
Appleton National Bank of Appleton, Wisconsin.....	43,172 00
Commercial National Bank of Cincinnati, Ohio.....	318,244 00
National Bank of Lausingsburgh, New York.....	132,617 20
Farmers and Citizens' National Bank of Brooklyn, New York.....	40,837 50
Venango National Bank of Franklin, Pennsylvania.....	6,751 50
National Unadilla Bank of Unadilla, New York.....	11,653 00
Tennessee National Bank of Memphis, Tennessee.....	10,381 00
Merchants' National Bank of Washington, District of Columbia.....	20,620 25
Croton National Bank of New York, New York.....	25,014 10
National Bank of Vicksburg, Mississippi.....	8,756 00
Total outstanding.....	<u>1,397,123 20</u>

Total circulation, \$2,751,100; redeemed, \$1,353,976 80; outstanding, \$1,397,123 20.

Deposits made and balances remaining to credit of national banks in liquidation.

Names of banks.	Deposits to redeem notes.	Balance remaining.
Farmers' National Bank of Waukesha, Wisconsin.....	\$90,000 00	\$36,813 75
First National Bank of Carondelet, Missouri.....	25,500 00	3,275 50
First National Bank of Columbia, Missouri.....	11,990 00	2,635 00
First National Bank of Jackson, Mississippi.....	40,500 00	38,898 25
First National Bank of Cedarburg, Wisconsin.....	72,000 00	67,291 00
First National Bank of Oskaloosa, Iowa.....	63,745 00	60,292 05
First National Bank of South Worcester, New York.....	152,900 00	143,342 00
First National Bank of Marion, Ohio.....	105,833 00	102,049 60
First National Bank of Attica, New York.....	44,000 00	3,812 00
First National Bank of Medina, New York.....	40,000 00	4,937 75
First National Bank of New Orleans, Louisiana.....	155,874 15	463 15
First National Bank of Selma, Alabama.....	85,000 00	14,332 50
First National Bank of Bethel, Connecticut.....	26,300 00	7,885 00
First National Bank of Keokuk, Iowa.....	90,000 00	17,378 50
First National Bank of Rockford, Illinois*.....	17,475 00	.....
First National Bank of Nevada, Austin, Nevada.....	75 00	.....
Appleton National Bank of Appleton, Wisconsin.....	45,000 00	43,172 00
Commercial National Bank of Cincinnati, Ohio.....	345,950 00	318,244 00
National Bank of Lausingsburgh, New York.....	45,000 00	42,617 20
Farmers and Citizens' National Bank of Brooklyn, New York.....	253,900 00	40,837 50
Venango National Bank of Franklin, Pennsylvania.....	85,000 00	6,751 50
National Unadilla Bank of Unadilla, New York.....	100,000 00	11,653 00
Tennessee National Bank of Memphis, Tennessee.....	90,000 00	10,381 00
Merchants' National Bank of Washington, District of Columbia.....	150,000 00	20,620 25
Croton National Bank of New York, New York.....	150,000 00	25,014 10
National Bank of Vicksburg, Mississippi.....	25,500 00	8,756 00
Total.....	<u>2,371,542 15</u>	<u>1,031,452 60</u>

* First National Bank of Rockford, Illinois, is overdrawn \$2,280.

† First National Bank of Nevada, Austin, Nevada, is overdrawn \$11,607 25.

Securities held in trust to assure the redemption of circulating notes, June 30, 1870.

Registered United States bonds, 6 per cent., coin.....	\$229, 599, 350	
Registered 10-40s, 5 per cent., coin.....	94, 917, 200	
Registered currency bonds, 6 per cent., currency.....	17, 740, 000	
Coupon, 10-40s, 5 per cent., coin.....	6, 000	
Coupon bonds, 6 per cent., coin.....	16, 000	
		\$342, 278, 550
Amount held June 30, 1869.....		342, 851, 600
Amount withdrawn in fiscal year.....		16, 381, 500
Amount received in fiscal year.....		15, 808, 450

Securities held in trust to assure public deposits, June 30, 1870.

Registered United States bonds, 6 per cent., coin.....	\$10, 163, 750	
Registered bonds, 5 per cent., coin.....	2, 542, 700	
Registered currency bonds, 6 per cent.....	915, 000	
Coupon bonds, 6 per cent., coin.....	1, 231, 700	
Coupon bonds, 5 per cent., coin.....	1, 219, 350	
Personal bonds.....	330, 000	
		16, 402, 500
Amount held June 30, 1869.....		25, 423, 350
Withdrawn in fiscal year.....		11, 411, 350
Received in fiscal year.....		2, 060, 500

The number of banks constituted depositories of the United States was, on the 30th June, 1869.....	276
Number discontinued in fiscal year.....	131
Number designated in fiscal year.....	3
Number on the 30th June, 1870.....	148

Statement of the whole amount of United States stocks held in trust for both the circulating notes and the public moneys deposited with national banks, designating the amount of each loan, rate of interest, and when redeemable.

Date of act.	Rate of interest.	When redeemable.	Amount.
REGISTERED BONDS.			
June 14, 1858.....	5 per cent. coin.....	January 1, 1874.....	\$665, 000
June 22, 1860.....	5 per cent. coin.....	January 1, 1871.....	35, 000
February 8, 1861.....	6 per cent. coin.....	December 31, 1880.....	3, 761, 000
July 17 and August 5, 1861.....	6 per cent. coin.....	June 30, 1881.....	60, 283, 400
February 25, 1862.....	6 per cent. coin.....	April 30, 1867.....	57, 789, 700
March 3, 1863.....	6 per cent. coin.....	June 30, 1881.....	33, 987, 750
March 3, 1864.....	5 per cent. coin.....	February 28, 1874.....	96, 759, 900
June 30, 1864.....	6 per cent. coin.....	October 31, 1869.....	34, 606, 600
March 3, 1864.....	6 per cent. coin.....	October 31, 1869.....	2, 938, 500
First series, March 3, 1865.....	6 per cent. coin.....	October 31, 1870.....	25, 985, 200
Second series, March 3, 1865.....	6 per cent. coin.....	July 1, 1870.....	12, 601, 000
Third series, March 3, 1865.....	6 per cent. coin.....	July 1, 1872.....	7, 171, 950
Fourth series, March 3, 1865.....	6 per cent. coin.....	July 1, 1873.....	638, 000
July 1, 1862, and July 2, 1864.....	6 per cent. currency.....	January 1895 to 1898.....	18, 655, 000
COUPON BONDS.			
February 8, 1861.....	6 per cent. coin.....	December 31, 1880.....	12, 000
July 17 and August 5, 1861.....	6 per cent. coin.....	June 30, 1881.....	187, 900
February 25, 1861.....	6 per cent. coin.....	April 30, 1867.....	232, 700
March 3, 1863.....	6 per cent. coin.....	June 30, 1881.....	213, 100
March 3, 1864.....	5 per cent. coin.....	February 28, 1874.....	1, 225, 350
June 30, 1864.....	6 per cent. coin.....	October 31, 1869.....	103, 000
March 2, 1861.....	6 per cent. coin.....	July 1, 1881.....	41, 000
First series, March 3, 1865.....	6 per cent. coin.....	October 31, 1870.....	87, 500
Second series, March 3, 1865.....	6 per cent. coin.....	July 1, 1870.....	289, 500
Third series, March 3, 1865.....	6 per cent. coin.....	July 1, 1872.....	52, 000
Personal bonds held for public deposits.....			330, 000
Total securities held June 30, 1870.....			358, 681, 050

The number of banks that have complied with the requirements of the 25th section of the national currency act, by causing an examination of their securities in this office during the last fiscal year, is 1,055.

Payment of coin interest of coupon bonds held in trust was made in the last year by the issue of 203 coin drafts, amounting to \$159,953 50.

The depository accounts with the one hundred and thirty-one national

banks that have ceased to be depositaries of Government funds during the last year have been promptly settled and balances paid over in every instance. Claims for public moneys with the Venango National Bank of Franklin, Pennsylvania, and the First National Bank of Selma, Alabama, remain unsettled.

Statement of semi-annual duty paid to the Treasurer by national banks, under section 41 of the national currency act, during the year preceding January 1, 1870.

For the term of six months preceding July 1, 1869—

On circulation.....	\$1, 478, 138' 89	
On deposits.....	1, 281, 195 98	
On capital.....	163, 151 27	
		\$2, 922, 486 14

For the term of six months preceding January 1, 1870—

On circulation.....	\$1, 478, 029 13	
On deposits.....	1, 244, 375 89	
On capital.....	185, 996 70	
		2, 908, 401 72

Total duty for the year.....		5, 830, 887 86
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Amount of unpaid duty of banks in liquidation—

January 1, 1869, was.....	\$3, 334 48	
Unpaid during the year.....	744 89	
		\$4, 079 37
Less amount paid during the year.....		146 85
Amount due and unpaid January 1, 1870.....		3, 932 52

Duties refunded to banks in the last fiscal year under a resolution in relation to national banking associations, approved March 2, 1867, viz:

Refunded for six months preceding—

July 1, 1865.....	\$176 40	
January 1, 1866.....	607 06	
July 1, 1866.....	387 05	
January 1, 1867.....	730 34	
July 1, 1867.....	578 01	
January 1, 1868.....	964 28	
July 1, 1868.....	1, 226 21	
January 1, 1869.....	1, 438 02	
July 1, 1869.....	350 45	
January 1, 1870.....	21 14	
		\$6, 478 96

The preceding was refunded on undivided profits.....	\$3, 664 90	
Capital.....	2, 814 06	
		\$6, 478 96

Amount of duty received as per last report.....	\$5, 911, 280 64
Amount received in year preceding January 1, 1870.....	5, 830, 887 86

Decrease of duty.....	80, 392 78
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A considerable number of banks are dilatory in payment of their duty, the delay in some instances seeming to be wilful, in others careless omission. The loss of interest caused thereby to the treasury is enough to warrant an amendment of the law and the exaction of a penalty for non-payment. The period of one month within which the law now requires payment of semi-annual duty—January and July—is practically a months' credit to most of the banks, and it is suggested that a per centage upon such duty be added to it for every ten or fifteen days' delay in payment after the expiration of the one month's time now allowed. The collection of one per cent. of the duty for every ten days' delay in

payment, after January and July, would insure more prompt remittances from delinquent banks.

COUPON INTEREST.

Statement of coupon interest paid in coin during the year ending June 30, 1870.

Number of coupons.	Denominations.	Amount.	Total.
Loan of 1858—			
28, 976	Twenty-five dollars		\$724, 400 00
Loan of 1860—			
1, 803	Twenty-five dollars		45, 075 00
Loan of February 8, 1861, (1881s)—			
10, 394	Thirty dollars		311, 820 00
Oregon war debt—			
423	Three dollars	\$1, 269 00	
950	Six dollars	5, 700 00	
3, 274	Fifteen dollars	49, 110 00	
			56, 079 00
Loan of July & Aug., 1861, (1881s)—			
8, 023	One dollar and fifty cents	12, 034 50	
33, 973	Three dollars	101, 919 00	
60, 642	Fifteen dollars	909, 630 00	
109, 296	Thirty dollars	3, 278, 880 00	
			4, 302, 463 50
Five-twenties of 1862—			
169, 530	One dollar and fifty cents	254, 295 00	
438, 572	Three dollars	1, 315, 716 00	
276, 268	Fifteen dollars	4, 144, 020 00	
564, 458	Thirty dollars	16, 933, 740 00	
7	Fractional	23 11	
			22, 647, 794 11
Loan of 1863, (1881s)—			
3, 311	One dollar and fifty cents	4, 966 50	
11, 309	Three dollars	33, 927 00	
12, 435	Fifteen dollars	186, 525 00	
39, 192	Thirty dollars	1, 175, 760 00	
			1, 401, 178 50
Ten-forties of 1864—			
6, 931	Two dollars and fifty cents	17, 327 50	
23, 160	Five dollars	115, 800 00	
56, 639	Twelve dollars and fifty cts.	707, 987 50	
97, 902	Twenty-five dollars	2, 447, 550 00	
1, 870	Fractional	4, 077 14	
			3, 292, 742 14
Five-twenties of June, 1864—			
7, 293	One dollar and fifty cents	10, 939 50	
34, 228	Three dollars	102, 684 00	
35, 044	Fifteen dollars	525, 660 00	
90, 282	Thirty dollars	2, 708, 460 00	
			3, 347, 743 50
Five-twenties of 1865—			
1, 049	One dollar and fifty cents	1, 573 50	
42, 149	Three dollars	126, 447 00	
76, 195	Fifteen dollars	1, 142, 925 00	
228, 962	Thirty dollars	6, 868, 860 00	
			8, 139, 805 50
Consols of 1865—			
139, 700	One dollar and fifty cents	209, 550 00	
280, 208	Three dollars	840, 624 00	
189, 751	Fifteen dollars	2, 846, 265 00	
327, 393	Thirty dollars	9, 821, 790 00	
			13, 718, 229 00
Consols of 1867—			
231, 682	One dollar and fifty cents	347, 523 00	
449, 629	Three dollars	1, 348, 887 00	
218, 095	Fifteen dollars	3, 271, 425 00	
380, 436	Thirty dollars	11, 413, 080 00	
			16, 380 915 00
Consols of 1868—			
26, 844	One dollar and fifty cents	40, 266 00	
65, 361	Three dollars	196, 083 00	
23, 402	Fifteen dollars	351, 030 00	
43, 467	Thirty dollars	1, 304, 010 00	
			1, 891, 389 00
Seven-thirties of 1861—			
16	One dollar eighty-two and a half cents	29 19	
11	Three dollars and sixty-five cents	40 15	
20	Eighteen dollars and twenty-five cents	365 00	
			434 34

RECAPITULATION.

Title.	No. of coupons.	Amount.
Loan of 1858.....	28,976	\$724,400 00
Loan of 1860.....	1,803	45,075 00
Loan of February 1861, (1881s).....	10,394	311,820 00
Oregon war debt.....	4,647	56,079 00
Loan of July and August 1861, (1881s).....	211,934	4,302,463 50
Five-twenties of 1862.....	1,448,835	22,647,794 11
Loan of 1863, (1881s).....	66,247	1,401,178 50
Ten-forties of 1864.....	186,502	3,292,742 14
Five-twenties of June 1864.....	106,847	3,347,743 50
Five-twenties of 1865.....	348,355	8,139,805 50
Consols of 1865.....	937,032	13,718,229 00
Consols of 1867.....	1,279,842	16,380,915 00
Consols of 1868.....	159,074	1,891,389 00
Seven-thirties of 1861.....	47	434 34
Total.....	4,850,555	76,260,068 59

POST OFFICE DEPARTMENT.

The receipts and expenditures for and on account of the Post Office Department for the fiscal year have been as follows, viz :

Cash Dr.

Balance brought forward from last year.....		\$1,429,697 92
Received at Washington.....	\$233,853 69	
Received at New York.....	4,415,619 18	
Received at Philadelphia.....	616,524 89	
Received at Boston.....	596,873 29	
Received at St. Louis.....	553,814 27	
Received at San Francisco.....	1,384,153 21	
Received at Charleston.....	264,297 52	
Received at New Orleans.....	436,570 62	
Received at Baltimore.....	40 15	
Received at Cincinnati.....	46 28	
Received at Louisville.....	579 10	
Received at Pittsburg.....	653 35	
Received at Mobile.....	1,794 22	
First National Bank of Dubuque, Iowa.....	447 97	
First National Bank of Leavenworth, Kansas.....	288 24	
First National Bank of Memphis, Tennessee.....	1,754 67	
First National Bank of Milwaukee, Wisconsin.....	46 80	
First National Bank of Nashville, Tennessee.....	2,570 26	
First National Bank of Springfield, Illinois.....	780 82	
First National Bank of Washington, District of Columbia.....	8,965 84	
Second National Bank of Detroit, Michigan.....	32,775 66	
Atlanta National Bank of Atlanta, Georgia.....	5,465 24	
Central National Bank, Booneville, Missouri.....	153 50	
Merchants' National Bank, Cleveland, Ohio.....	1,572 20	
Merchants' National Bank, Little Rock, Arkansas.....	267 50	
Merchants' National Bank, Portland, Maine.....	1,185 05	
San Antonio National Bank, San Antonio, Texas.....	345 26	
Total receipts during year.....		8,561,438 78
Total.....		9,991,136 70

Warrants were issued on the various offices for the payments of the aggregate amounts as follows :

Cash Cr.

On Washington, District of Columbia.....	\$240,607 41
On New York, New York.....	4,898,094 53
On Philadelphia, Pennsylvania.....	600,704 89
On Boston, Massachusetts.....	590,539 10
On St. Louis, Missouri.....	718,493 93
On San Francisco, California.....	1,227,304 11

On Charleston, South Carolina.....	\$340,775 12
On New Orleans, Louisiana.....	514,153 55
On Louisville, Kentucky.....	523 00
On Mobile, Alabama.....	1,960 25
On Olympia, Washington Territory.....	21 25
On Pittsburg, Pennsylvania.....	804 69
On Atlanta National Bank, Atlanta, Georgia.....	5,365 35
On Merchants' National Bank, Cleveland, Ohio.....	1,572 20
On Second National Bank of Detroit, Michigan.....	27,878 70
On Colorado National Bank, Denver, Colorado.....	1,147 50
On First National Bank of Dubuque, Iowa.....	447 97
On Merchants' National Bank, Little Rock, Arkansas.....	898 00
On First National Bank of Milwaukee, Wisconsin.....	46 80
On First National Bank of Nashville, Tennessee.....	2,591 94
On First National Bank of Portland, Oregon.....	178 96
On Merchants' National Bank, Portland, Maine.....	985 05
On First National Bank of Springfield, Illinois.....	368 62
On San Antonio National Bank, San Antonio, Texas.....	345 26
On First National Bank of Washington, District of Columbia.....	11,134 79
Total	9,186,942 97
Balance of cash on hand to new account.....	804,193 73
Total	9,991,136 70

Moneys were drawn from the treasury on account of the post office that were not receipts from the Post Office Department, but were appropriated for its use by Congress, under the several laws as specified, at the times and for amounts as follows:

For mail steamship service between San Francisco, Japan and China, act of March 3, 1869. July 21, 1869, paid treasury warrant No. 955.....	\$125,000 00	
October 14, 1869, paid treasury warrant No. 1346.....	125,000 00	
January 20, 1867, paid treasury warrant No. 136.....	125,000 00	
April 11, 1870, paid treasury warrant No. 455.....	125,000 00	
		\$500,000 00
For compensation of such mail services as may be performed for the several departments of the Government as per act March 3, 1847. September 14, 1869, paid treasury warrant No. 1228.....	500,000 00	
		500,000 00
For payment and compensation for mail services performed for the two Houses of Congress and other departments and offices of the Government in the transportation of free matter by the Post Office Department, acts of March 3, 1867, and March 3, 1861. May 25, 1870, paid treasury warrant No. 667.....	700,000 00	
		700,000 00
For the overland mail transportation between Atchison and Folsom, and for marine mail transportation between New York and California, per acts May 18, 1866, and July 25, 1868. August 16, 1869, paid treasury warrant No. 1123.....	66,188 36	
April 21, 1870, paid treasury warrant No. 509.....	109,640 85	
		175,829 21
For mail steamship service between the United States and Brazil, act March 3, 1869. September 4, 1869, paid treasury warrant No. 1192.....	37,500 00	
December 1, 1869, paid treasury warrant No. 1582.....	37,500 00	
March 7, 1870, paid treasury warrant No. 317.....	37,500 00	
June 4, 1870, paid treasury warrant No. 719.....	37,500 00	
		150,000 00
For steamship service between San Francisco and the Sandwich Islands, per act March 3, 1869. August 19, 1869, paid treasury warrant No. 1141.....	18,750 00	
October 15, 1869, paid treasury warrant No. 1351.....	18,750 00	
February 4, 1870, paid treasury warrant No. 183.....	18,750 00	
		56,250 00

For supplying the deficiency in the revenue of the Post Office Department, as per act March 3, 1869. September 13, 1869, paid treasury warrant No. 1228

September 13, 1869, paid treasury warrant No. 1228	\$1,262,500 00	
January 7, 1870, paid treasury warrant No. 15	300,000 00	
February 11, 1870, paid treasury warrant No. 248	1,000,000 00	
May 25, 1870, paid treasury warrant No. 767	200,000 00	
	<u>2,762,500 00</u>	\$2,762,500 00
Total amount received from the Government		<u>4,844,579 21</u>

Received by postmasters, on account of postage on letters, newspapers, and pamphlets, registered letters, emoluments, &c.

For quarter ending September 30, 1869	\$3,592,722 81	
For quarter ending December 31, 1869	3,791,556 45	
For quarter ending March 31, 1870	3,966,889 88	
For quarter ending June 30, 1870	3,790,464 57	
	<u>15,141,633 71</u>	\$15,141,633 71

Cash, Dr.

Balance from last year		\$1,429,697 92
Receipts into the treasury from postmasters and others	\$3,716,859 57	
From the United States, under various laws	4,844,579 21	
To Post Office Department receipts	15,141,633 71	
Total receipts from all sources		23,703,072 49
Total		<u>25,132,770 41</u>

Cash, Cr.

Paid 5,101 post office warrants	\$4,342,363 76	
Paid 18 treasury warrants	4,844,579 21	
Post Office Department payments	15,141,633 71	
Total amount of all payments		\$24,328,576 68
Balance to new account		804,193 73
Total		<u>25,132,770 41</u>

CHANGES IN THE EMPLOYÉS OF THE TREASURER'S OFFICE FOR THE FISCAL YEAR ENDING JUNE 30, 1870.

Total force of Treasurer's Office June 30, 1869	279	
Number of persons appointed during the fiscal year ending June 30, 1870	122	
Deceased during the same period	3	
Resigned during the same period	18	
Transferred during the same period	1	
Discharged during the same period	7	
	—	29
		<u>93</u>
Total force of Treasurer's Office June 30, 1870		<u>372</u>

The amount disbursed for salaries to the above number of employés during the year was as follows, to wit:

On regular roll	\$136,476 89
On lapsed-salary roll	25,863 47
On temporary roll	211,633 89
Total payments during the year	<u>373,974 25</u>
Less income tax retained from salaries	4,078 32
Net amount paid for salaries	<u>369,895 93</u>

ABSTRACTION OF TWENTY THOUSAND DOLLARS.

In my last annual report, the fact was stated that within the eight years that the treasury had been in my charge, money transactions were had that footed on the books of this office at a sum exceeding \$44,000,000,000, and that not one cent had been lost to the people of the United States on account of the management of the treasury or on account of the conduct of any of the employés in this office; and I concluded by saying that such good fortune could not last always, and that the law of chances would be strongly against me in the future. The forebodings then felt have during the year, in a single case, been verified.

On Saturday, the 11th day of June last, an uncounted package of 2,000 new United States ten-dollar notes, numbered consecutively from H 3,530,001* to H 3,532,000*, both inclusive, was stolen from the division of issues, where it had been delivered from the division of engraving and printing, to be counted and covered into the treasury.

Two strangers had for several days been seen about the halls of the treasury building. On the day mentioned, the wife of a prominent resident of this city, with her young son, and two relatives, a gentleman and his wife, residents of a western city, were passing the upper door of the long room, where the money packages were piled on a table to be counted. The first-named lady and the chief of the division were well acquainted, and as she came to the open door they recognized and saluted each other; she, with her friends, naturally advancing into the room.

Now, the theory of the manner of the robbery is, that the two strangers were in the hall, watching for just such an opportunity to act the part that they had long been rehearsing. When the party named entered the room, one of the thieves forced himself between the lady who led the way and her friends. This man immediately entered into conversation with Mr. Root, the chief of the division, making all manner of inquiries in regard to the manufacture, receipt, and counting of the notes, and the after disposition made of them. Mr. Root supposed him to be of his friend's party, and was thrown entirely off his guard. The lady in turn, from his apparently familiar manner, supposed him to be a particular friend of Mr. Root. The lady and her friends walked down the length of the room, passing all the counters, and passed out into the hall at the farthest door. The principal thief in the mean time held Mr. Root in conversation, and gradually drew him to the table where the money packages were piled up. Here he managed so to place Mr. Root as to make him a screen to cut off the view of a female clerk, whose duty it was to keep an eye on the money. Mr. Root's body was interposed between her and the packages. At this moment the accomplice came stealthily into the room, through the same door, from the hall, and threw himself in front of, and partially over a female messenger, who was sitting on the opposite side, watching the money packages. He made inquiry for a female clerk, calling her by name, and although told that there was no such person belonging to the office, he insisted that there was, and he persisted in thus preventing the messenger from seeing the money, long enough to give the principal thief the opportunity to effect his purpose.

The principal thief now diverted Mr. Root's attention, by pointing to the party leaving the room, and saying, "My friends are going, and I must go too," and at this moment took the package with his left hand, and thrust it under his right arm. Thief No. 2 now quietly left the room by the same door through which he entered. The packages of all

the denominations of United States notes, when they come from the printing division, contain each two thousand notes. Each package is just the length and breadth of a single note, and the 2,000 notes make a package of a little over six inches high.

The principal thief came into the room holding a large Panama hat by the rim, with the lapel of his large sack-coat over his right breast, and thus he continued to carry it until he left the room. The package was effectually hidden under his hat and coat. Packages of \$20 notes were lying side by side with packages containing \$10 notes; but the thief, being obliged to keep his eyes upon Mr. Root, inadvertently took one of the lesser packages, because he could not look at them to tell the difference.

Mr. Root followed his friend, accompanied by the thief, with the money, the whole length of the room to the lowest door, out of which the thief passed, with thanks to Mr. Root for his kind attention to himself and his friends.

The money was missed within the hour that it was taken; but there was at that time no suspicion that it had been stolen.

The theory then was, that it had not been received from the printing division, and all investigations for that, and a part of the next day, were made under that supposition.

In the after part of the following day, which was Sunday, I learned for the first time, from the female messenger, that another person had been in the room, and of his strange conduct toward her while there. The case now seemed plain enough. Mr. Root called on his lady visitor, and learned from her the facts as before related, and that she was inclined to denounce the stranger at the time for his rudeness to herself and her party, and that she was only deterred from doing so, because from his manner she supposed him to be a particular friend of Mr. Root.

The scheme for the robbery had, no doubt, been planned and matured for some time before, and only awaited a favorable opportunity to accomplish it. The whole thing was most ingeniously planned, and adroitly carried out. As soon as these facts became known, telegraphic dispatches were immediately sent to the principal cities, through the associated press, and otherwise; and Government and other detectives employed, to the end that the thieves might be arrested and the money recovered.

Advertisements of the robbery were sent to every bank, banker, and broker, and to all newspaper publishers in the United States and the British colonies in America, stating the fact of the robbery, describing the notes, and that no new ten-dollar note of a number higher than H 3,236,000* had been issued. The intervening numbers between the highest number issued and the lowest-numbered note stolen are held in this office, and will not be issued unless the stolen notes are recovered.

These intervening notes so held here represent nearly \$3,000,000. This has, it is believed, prevented the thieves from using the stolen notes, except as hereafter stated. On the 28th of June last, a letter bearing date of the day before was received at this office, from the Stuyvesant Bank in the city of New York, stating that one of their "dealers had deposited on the morning of that day, \$1,500 in United States ten-dollar notes, coming within the numbers and series which were in the lot of \$20,000 stolen from the Treasury Department." Colonel Whiteley, the chief of the secret service of the Department, being in New York at the time, was immediately informed by telegraph of this fact, and asked to call on the bank's officers for further information on the subject. He answered that he had found the facts as stated, and the further sum of \$6,400 of the

stolen notes had that morning been deposited with the same bank by another party. These two sums, amounting to \$7,900, were deposited by persons who could give no satisfactory account for their possession of the notes. One of the depositors was arrested and held to bail for his appearance at court, and the other has fled the country. The money is in the hands of the officers of the court. The cashier of the bank named wrote me, under date of June 30, 1870, "We have stopped the depositor's balance, thus securing the Department from any loss."

A letter was received from the cashier of a bank in the interior of the State of New York, bearing date July 27, 1870, stating the fact that note No. H 3,530,198*, being one of the stolen notes, had come into his possession. This is the only note, of those stolen, that has been heard from, except those that were recovered as above stated, in the city of New York. It is confidently believed that the remainder of the notes stolen cannot be disposed of for the benefit of the thieves without instant detection, and that, therefore, the whole amount stolen will eventually be recovered.

THE EDWINS DEFALCATION.

"Misfortunes never come single;" my long term of over nine years of immunity from loss has ended. Mortifying as the robbery above detailed was to me, it was bearable, because it was committed by outsiders, and in a way that would probably have succeeded with the most careful and cautious of custodians. Not so with a more recent case. On the morning of the 29th day of September last, Charles C. Edwins, a fourth-class clerk in the division of redemptions in this office, whose duty it then was to receive from, and receipt for to Adams' Express Company, all money packages received through that company, and to enter the same upon the register kept for that purpose, voluntarily confessed to me that he had abstracted, and applied to his own use, three money packages so received by him, and amounting, respectively, to \$5,000, \$2,000, and \$1,500, being in the aggregate \$8,500. He at the same time surrendered to me various items of value, consisting of bills of exchange on London, Bank of England notes, United States stocks, gold coin, chiefly in British sovereigns, passage tickets by Steamer "Erin" for Europe, and tickets to Niblo's theater. The papers showed that he had procured first-class berths for himself and wife, under the name of H. G. Williams, on the steamer afore named, which had sailed for England on the day before. He surrendered the three letters from which he had abstracted the money, and stated that he had intended to have been far at sea before that time, but he had changed his mind, and had returned to make confession and restitution. He further stated that he had for several months been in the habit of abstracting money from packages and using it, and that after a week or so, he would take other money from other packages and replace that taken before; thus from time to time replacing the money stolen from one package by money stolen from another, and thus preventing inquiry after the stolen money, and consequent detection. He stated that in a then recent case he had taken from a package received from the Davenport National Bank the money, amounting to and marked at \$5,000, and from another package the money, amounting to \$1,000; that he afterwards took the money from two packages of \$3,000 each, with a view to replace the money he had taken the week before, as above stated, but that in his hurry and agitation he had inadvertently placed the whole \$6,000 in the wrapper from the Davenport National Bank, and handed it to a clerk to be counted. The clerk, of course, reported the package \$1,000 over by inventory. Fearing de-

tection if he corrected the error, he advised the bank of the over, and remitted by check on New York for the whole \$6,000. The National Bank of Davenport has since returned the \$1,000. The National Steamship Company has also generously returned \$150 that Edwins had paid for his passage tickets, and the proprietors of Niblo's Garden \$2, for theater tickets not used.

The account of loss, and of amounts recovered, then stands as follows :

Amounts paid by Treasurer, acknowledged by Edwins to have been taken by him—	
First National Bank of Janesville, Wisconsin	\$1,000 00
First National Bank of Milwaukee, Wisconsin	5,000 00
F. D. Hagar & Co., Marshalltown, Iowa	2,500 00
Total	\$8,500 00
Amounts realized from notes, drafts, coin, and other securities given up by Edwins, and from moneys returned as overpaid by bank, as follows :	
Bank of England notes, 6 of £10 each	£60 00
5 of £5 each	25 00
Drafts, Bank of British North America, on Glyn, Mills & Co., London, 2 of £50 each	100 00
1 of £25	25 00
	<u>£210 00</u>
Sold at 109 $\frac{3}{4}$ for gold	\$1,018 50
American gold, 3 pieces, \$20 each	60 00
Sovereigns, 15 at \$4 84 each	72 60
Premium on \$1,151 10 gold at 113 $\frac{1}{4}$	155 40
Two bonds, \$100 each, 5-20's of 1867, at 110	220 00
	1,526 50
Less broker's commission on sale and expressage	4 50
	<u>1,522 00</u>
Passage money returned by the National Steamship Company, two tickets to London by steamer "Erin"	150 00
Returned by Jarrett & Palmer, managers Niblo's Garden, New York, for two tickets for September 28, purchased but not used by Edwins	2 00
Balance of Edwins' salary for September, (\$70 drawn by him,)	76 72
Returned by Davenport National Bank, overpayment of Sept. 24	1,000 00
Total amount realized	2,750 72
Leaving as the deficit	<u>5,749 28</u>

In the conversation with me Edwins stated that the money he had taken, and that he did not account for, he had lost in unfortunate speculations. It is therefore not probable that any part of this deficit of \$5,749 28 will ever be recovered.

I have been informed by Colonel Frank Jones, the assistant cashier of this office, and by J. F. Burr, esq., the law clerk in the office of the Solicitor of the Treasury, that Edwins made substantially the same statement of the case as here detailed severally to each of them, and that on such statement so made to the latter, that officer entered a complaint against Edwins on which he was committed to prison. He has since been indicted for the offense, and remains in prison awaiting his trial.

Edwins came into this office in June, 1864, and was appointed on the highest recommendations and testimonials in his favor, given by the leading men of the cities of New York and Brooklyn, and it is but just

and fair that the facts should be stated that he has been three times promoted for his industry, efficiency, and capacity for business, and for his general good conduct, and that for years he has earned better pay than was allowed him by law.

REORGANIZATION AND INCREASE OF SALARIES.

From year to year it has become more and more apparent that the present pay of the employes of this office is entirely inadequate, and that the public service is demoralized and the interest of the Government is endangered and suffers thereby. I therefore deem it a duty not only to reiterate all that has been said on this subject in former reports, but again to urge the necessity for an increase of their pay.

It may be asked why employes in the office of the Treasurer should receive more pay than in the other offices of the Government. It is answered that they are daily subjected to the risk of errors in count, and of taking counterfeits for money, for which they are pecuniarily responsible, and are compelled to make good all losses resulting from any mistakes made by them. Instances have occurred where counters have become so liable, in a single day, for an amount double what their present pay would amount to for a whole month. To make such a loss good, they would be required to relinquish their salary for two whole months.

While as high an order of talent is required as in the other offices, it is necessary that the integrity of the persons employed in this, who are in the daily habit of handling large sums of money, should be assured, vouched for, undoubted, and above suspicion; therefore it is necessary that the stumbling-blocks of small pay and large temptations should not be placed in their way.

Necessity, temptation, and opportunity make thieves. The *opportunity* to steal in this office cannot be guarded against, but the *temptation* to do so can be removed by taking care that the *necessity* to steal is not forced upon the employes by pay wholly insufficient to the decent support of themselves and their families.

While the salaries and wages of persons employed in every kind of labor, mechanics, arts, businesses, and professions have been advanced to more than double their former rates, and while the pay of all the branches of the military service has been largely increased, that of the civil service has been kept down to the rates paid when the cost of living was less than one-half what it now is. The sufferance of this state of affairs it is believed is very bad economy.

Persons holding places in the civil service, like other people, must live; they cannot subsist on the honor of the thing. When Government officials feel that they are but half-paid, as compared with the pay received by persons engaged in like services for banks, companies, and business firms, and at the same time see their families suffer for the ordinary necessities of life, they may be sorely tempted to do wrong. The first step may be to get necessary articles of food and clothing on trust, for which they will be unable to pay. Now come the importunities of creditors for their pay. To get rid of this annoyance, the salary for the next month is pledged to a "sharper," who loans money to the unfortunate at the ruinous rates of usury of from five to ten per cent. a month. At the end of the month there is nothing left to provide for the living of himself and family. To keep from starving, he contracts new debts, if he can find anybody who will give him credit; and the same round over and over again, until no one will trust him further. To keep the family from starving, article after article of household

furniture, and even necessary wearing apparel, goes to the pawnbroker, never to return. Dogged by creditors, threatened by his superiors with dismissal if he does not pay his debts; unable to beg or borrow money enough to carry him out of town, and away from his misfortunes; with the starvation of his family staring him in the face, what is he to do? He sees abundant opportunities by stealing, taking bribes, or other dishonest practices and wrongs upon the government, by which he can extricate himself from his difficulties. Is it any wonder that he yields to the temptation, and falls? How many of the well-fed, who hold up their hands in holy horror when detection comes, would, under like circumstances, have been able to do otherwise?

Christian legislators would do well to remember the command, "Thou shalt not muzzle the mouth of the ox that treadeth out the corn;" and that other precept, "The laborer is worthy of his hire;" and they ought, when they hear of defalcations, embezzlements, and other wrong-doings on the part of poor wretches of public officers and clerks, inquire whether the "hire" allowed them by existing law was sufficient for the decent support of their families, and, if not, whether the responsibility of the crime did not, in part at least, rest upon those who withheld a reasonable compensation for services rendered the Government. The whole theory of low and inadequate salaries is demoralizing to the last degree. It is said, "Let those who are not satisfied with the present pay, resign. There are plenty of others who would be glad to take their places." True; and if the new ones should happen to be honest, they, too, in their turn, would be obliged to resign, to make room for still others to learn a like experience. There are plenty of persons in the land, some of whom are still outside of a State prison, who would be glad to fill all the public offices, *without any pay*, and who would pay the Government a large bonus for their possession. If this evil is not corrected, the time will soon come, if it is not already upon us, when none but rich men or thieves will be able to hold any public office. Are the masses of our people, who are honest, and who desire that justice should be done *by* as well as to the Government, prepared for such a state of things?

It is time that demagogism on the subject of "high salaries," on the part of the political party press, and of legislators as well, should cease, and that the honest truth should be spoken by those whose duty it is to speak it.

Three-quarters of a century ago, when we numbered less than four millions of people, and when the price of a day's farm labor was a quarter of a dollar, the salary of the President of the United States was fixed at \$25,000 in gold per annum.

Is there a man possessing a reasonable share of common sense in the whole land, who believes that now, when our population numbers over forty millions, and when the price of labor has advanced more than five fold, that the same nominal amount, in a depreciated paper currency, paid the incumbent of that high office, is enough?

With the heads of departments the case is still worse. Every well-informed man knows that the salaries paid these high officers of the Government is not sufficient to pay for the cost of the public entertainments that it has always been customary, and that it is reasonably expected that they will give the representatives of foreign nations, and others, in order to keep up the dignity of the Government.

Most of these officers could earn for themselves, in their professions, amounts of money to which their official salaries bear little comparison. And then there is, perhaps, not a day in the year on which any one of

these officers cannot secure to himself, without fear of detection, an amount greater than he receives for his annual salary.

Would such a course be pursued, or considered safe, by sagacious business men in the ordinary walks of private life?

But for the generous interference of Congress, by special enactment, in favor of the officers in this Bureau, it would not have been possible to have retained the services of some of them. The exception was made in their favor because their offices were anomalous. Some of these officers have responsibilities exceeding those devolving on the heads of bureaus. None other of their grade being recognized by law in any of the departments. Many clerks, who were equally deserving, were excluded from receiving extra pay, the committee deeming it inadvisable because their grades were common to all the offices, and it was not thought proper at that time to increase the pay of all the employes in all the departments of the Government. Under this view of the case, a list of officers, for whom it was necessary that something should be done, was furnished to the committee. The appropriation was made in accordance with this list, and the distribution by the Secretary was made according to the intention of the law. It is to be hoped that Congress, at the coming session, will be prepared, by a general law, to do justice to all the officers and other employes of the Government.

A system of organization of the offices of the Government, however suitable it may have been to the wants of four millions of people, collecting and disbursing a small revenue, is entirely insufficient and unfitted to the requirements of a population of over forty millions, with an increase of revenue, proportionably, still greater. Reorganization has been too long delayed. The public interest is suffering in consequence of the delay.

It must now be apparent to all that this nation can never go back to the state of things existing when the present organization of the public offices was made.

Things suited to the wants of a young child are ill-adapted to the needs of full-grown man.

When the treasury was placed in my charge, less than 20 employes transacted the business of the office. 350 persons, working much harder than the 20 then did, would be unable to transact it now.

Temporary clerks have from time to time been employed under various special laws, and to some extent will have to be continued for some time to come. The number may, however, be gradually decreased with the return to specie payments, and when the redemption of the paper money of the Government shall have been accomplished.

The number of persons now employed in this office is 374. There is neither probability nor hope that the number can be reduced to a number less than 250.

In the table submitted last year it was proposed to fix the number at 253, being a reduction of the force, as now employed, of 121 persons. The tables of the number required of each grade, and the compensation to be allowed, as stated in the report of last year, are re-stated here, with modifications in regard to the female employes made necessary by the favorable legislation in their behalf by Congress at its last session.

With a view to the reorganization of this office, the following table of the officers, clerks, and other employes, with the pay that should, for the proper conduct of the office, attach to each, is most respectfully submitted:

Assistant treasurer.....	\$5,000
Cashier.....	4,000

Assistant cashier.....	\$3,500
Chief of division of correspondence.....	3,000
Chief of division of national banks.....	3,000
Chief of division of redemption.....	3,000
Chief of division of issues.....	3,000
Chief of division of loans.....	3,000
Chief of division of general accounts.....	3,000
Chief of division of Treasurer's accounts.....	3,000
Paying teller.....	3,000
Receiving teller.....	3,000
Assistant paying teller.....	2,500
Assistant receiving teller.....	2,500
Principal bookkeeper.....	2,500
Assistant principal bookkeeper.....	2,200
20 fifth-class clerks, each.....	2,000
26 fourth-class clerks, each.....	1,800
30 third-class clerks, each.....	1,600
30 second-class clerks, each.....	1,400
40 first-class clerks, each.....	1,200
1 engineer.....	1,200
9 messengers, each.....	1,000
9 assistant messengers, each.....	900
8 porters, each.....	800
20 female clerks, each.....	1,000
20 female clerks, each.....	900
9 female messengers, each.....	800
8 female assistant messengers, each.....	700
7 female sweepers and dusters, each.....	400

According to this plan, females may be competent to hold any class of clerkships; but males are not to be appointed clerks, except in the classes from one to five.

If a reorganization should be made, it is suggested that the numbers of the classes should be reversed, so that the clerks would be rated according to the numbers of their respective classes, and so that the present absurd and contradictory classification and rating of a first-class clerk as a fourth-class clerk, and a fourth-class clerk as a first-class clerk, may thereby be corrected and made to conform to common sense.

CONCLUSION.

For the escapes from perils that threatened at every step, through which I have passed in perfect safety, without the loss of a single cent to the people of the United States, and without any serious pecuniary mishap to myself, in the collection and disbursement for the government of many thousands of millions of dollars during the nine years preceding the last one, I desire earnestly to express my heartfelt feelings of profound thankfulness and gratitude.

Although recently despoiled by thieves from without and from within the treasury, I hope my gratitude has not been abated by reason of the two misfortunes that have within the year overtaken me. But I fear that my thankfulness may be of the kind expressed by one who, having fallen from a great height and broken his leg, thanked God it was not his neck.

I congratulate the administration, the Congress, and the good people of the country, on the fact that by your skillful management of the finances, and the retrenchment of expenses by the executive head, and the heads of the Departments of the Government, especially in the expenditures for the Army, an amount exceeding sixty-eight million dollars has been gained and saved to the treasury in the last over the preceding fiscal year; and on your achievement, within the same year, of reducing the public debt nearly one hundred and three million dollars,

and of buying in for the Government, at a cost in currency of nearly one hundred and thirty-three million dollars, six per cent. stocks of the United States, of the face value of over one hundred and fourteen million dollars.

By these purchases there is and will be saved to the people in the future the annual payment of interest thereon, amounting to \$6,884,886, in gold.

From the proceeds of this amount of interest, paid semi-annually in gold, and from its accumulation, and from like savings and their accumulations and gains in the future, other United States stocks may be purchased by the Government until, by a constant and accelerated decrease of the debt, and increased means to pay it, the whole indebtedness shall, at no distant day, be paid and canceled.

If any other nation or people, ancient or modern, has ever made any approach to such an exhibit, it is not within the ken of—

Your obedient servant,

F. E. SPINNER,
Treasurer of the United States.

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

RECEIPTS AND DISBURSEMENTS OF ASSISTANT TREASURERS OF THE UNITED STATES FOR THE YEAR ENDING JUNE 30, 1870.

NEW YORK, N. Y.

Receipts.

On account of customs	\$134,492,988 46
On account of internal revenue	14,212,172 44
On account of miscellaneous	86,144,175 52
On account of transfers	149,130,937 79
On account of patent fees	40,025 35
On account of coin certificates	76,727,960 00
On account of temporary loans	340,000 00
On account of post office warrants	4,733,687 54
	\$472,021,596 00

Payments.

On account of Treasury Department	\$472,021,596 00
On account of post office warrants	4,736,546 67
On account of temporary loans	6,548,120 60
Amount credited to disbursing officers' accounts	96,482,796 10
Amount paid on disbursing officers' accounts	96,152,090 21
Amount paid for interest on the public debt in coin	86,639,062 53
Amount paid for interest on the public debt in currency	2,321,658 94
	\$8,328,298 60

BOSTON, MASS.

	Receipts.	Payments.
Balance June 30, 1869	\$8,767,217 27	
Treasurer's general account		\$38,220,491 43
Customs	20,885,351 01	
Patent fees	33,058 05	
Sales of internal revenue stamps	1,001,994 94	
Transfers	22,427,725 28	
Miscellaneous	2,516,006 19	
Interest account, registered	8,139,640 67	8,132,554 67
Interest account, coupons		10,010,603 50
Post Office Department	597,794 66	628,739 96
Disbursing officers	10,331,301 18	9,731,403 11
Balance June 30, 1870		7,976,296 58
Total	74,700,089 25	74,700,089 25
Fractional currency redeemed		2,011,395 32
Five-cent nickels redeemed		40,000 00

PHILADELPHIA, PA.

The receipts which were placed to the credit of the Treasurer of the United States during the fiscal year were as follows :

From transfers from banks	\$16,455,839 00
From customs	8,429,427 79
From internal revenue tax	1,210,493 39
From internal revenue stamps	1,113,149 70
From patent fees	14,542 95
From semi-annual duty	309,208 16
From Post Office Department	642,691 84
From miscellaneous accounts	4,152,945 77
Total	32,328,298 60
From similar sources previous year	\$34,912,628 77
Deduct	32,328,298 60
Decrease of receipts this year	2,584,330 17

The disbursements during the same term were as follows :

Account general treasury	\$32, 116, 550 73
Account Post Office Department.....	610, 999 39
Total	<u>32, 727, 550 12</u>
Similar payments previous year	\$35, 383, 659 31
Deduct	32, 727, 550 12
Decrease of payments this year	<u>2, 656, 109 19</u>
The payments made on disbursers' checks, numbering 26,385, including those drawn by the Treasurer of the United States on his transfer account, amount to	
	\$9, 247, 347 78
Similar payments previous year	\$10, 240, 735 28
Deduct	9, 247, 347 78
Decrease of payments this year	<u>933, 387 50</u>
The amount standing to credit of disbursing officers on the 1st of July 1869, was	
	\$902, 085 21
Credits during the fiscal year ending June 30, 1870, were.....	9, 755, 735 04
Total credits	10, 657, 820 25
Deduct total disbursements	9, 247, 347 78
Balance to credit of disbursers June 30, 1870.....	<u>1, 410, 472 47</u>

The amount of fractional currency redeemed during the fiscal year ending June 30, 1870, was \$3,064,503.

The payments on account of interest on the public debt were as follows :

On registered loans, coin	\$4, 331, 531 00
On coupon loans, coin	4, 358, 237 50
On temporary loans, L. M	186, 246 10
On Pacific Railroad loans, L. M	252, 460 53
	<u>9, 128, 475 13</u>
Similar payments previous year	\$9, 563, 699 85
Deduct	9, 128, 475 13
Decrease of payments this year	<u>435, 224 72</u>

The amount of five-cent nickel coins redeemed during the same term was \$69,100.

ST. LOUIS, MO.

Receipts.

Balance June 30, 1869	\$3, 135, 091 22
From transfers	3, 684, 440 94
From customs	1, 966, 789 14
From internal revenue	5, 867, 493 29
From Post Office Department	656, 895 32
From disbursing officers	9, 685, 220 84
From miscellaneous	2, 410, 664 41
Total	<u>27, 406, 595 16</u>

Disbursements.

On account of Treasury Department	\$11, 077, 537 50
On account of post office warrants.....	685, 183 35
Disbursing officers' checks	10, 148, 111 04
Coin sales	1, 928, 418 57

Paper.....	\$2,150 55
Miscellaneous.....	16,791 01
Balance June 30, 1870.....	3,548,403 14
Total.....	27,406,595 16

CHARLESTON, S. C.

Receipts.

Balance on hand.....	\$591,739 45
Customs, (coin).....	239,670 76
Internal revenue.....	1,310,279 05
Miscellaneous.....	955,518 20
Disbursing officers.....	1,628,148 17
Post Office Department.....	265,597 15
Interest on public debt.....	7,827 00
Total.....	4,998,779 78

Disbursements.

Treasury drafts.....	\$1,786,432 21
Transfer orders.....	770,000 00
Disbursing officers' checks.....	1,744,949 31
Post office warrants.....	308,075 01
Interest on public debt.....	7,893 00
Total.....	4,617,349 53

Balance on hand.....	\$381,430 25
Fractional currency received.....	\$345,000 00
Mutilated currency redeemed.....	102,980 50

NEW ORLEANS, LA.

	Receipts.	Disbursements.
On account of transfers.....	\$2,537,000 00	.....
On account of customs.....	5,863,758 17	.....
On account of internal revenue.....	3,610,527 89	.....
On account of disbursing officers.....	17,366,473 48	\$17,116,672 98
On account of Post Office Department.....	520,152 80	536,448 84
On account of Treasurer United States, general account.....	.....	14,398,555 38
On account of legal-tender notes redeemed.....	.....	2,733,000 00
On account of fractional currency redeemed.....	.....	268,060 00
On account of interest.....	.....	411,657 00
On account of miscellaneous.....	395,022 74	.....
	36,292,935 08	35,463,934 20

SAN FRANCISCO, CAL.

June 30, 1869, balance to credit of depositors.....	\$2,602,780 43
Receipts during the year.....	29,781,860 71
Total.....	32,384,641 14
Disbursements.....	\$27,381,145 34
June 30, 1870, balance to credit of depositors.....	5,003,495 80
Total.....	32,384,641 14

RECEIPTS AND DISBURSEMENTS OF DESIGNATED DEPOSITARIES OF THE UNITED STATES FOR THE YEAR ENDING JUNE 30, 1870.

CHICAGO, ILL.

Receipts.....	\$18,557,640 64
Disbursements.....	19,420,095 50

CINCINNATI, OHIO.

Balance June 30, 1869.....	\$3,759,080 61
Receipts.....	24,935,717 39
Total	<u>28,694,798 00</u>
Disbursements.....	\$26,798,964 65
Balance June 30, 1870.....	1,895,833 35
Total	<u>28,694,798 00</u>

LOUISVILLE, KY.

Balance June 30, 1869.....	\$110,057 25
Receipts.....	6,717,198 98
Total	<u>6,827,256 23</u>
Disbursements.....	\$5,793,977 86
Balance June 30, 1870.....	1,033,278 37
Total	<u>6,827,256 23</u>

BUFFALO, N. Y.

Balance June 30, 1869.....	\$567,773 43
Receipts.....	4,872,330 29
Total	<u>5,440,103 72</u>
Disbursements.....	\$5,137,214 13
Balance June 30, 1870.....	302,889 59
Total	<u>5,440,103 72</u>

OLYMPIA, WASH. TER.

Balance June 30, 1869.....	\$44,873 29
Receipts.....	115,036 50
Total	<u>159,909 79</u>
Disbursements.....	\$114,146 19
Balance June 30, 1870.....	45,763 60
Total	<u>159,909 79</u>

SANTA FE, N. MEX.

Balance June 30, 1869.....	\$338,056 83
Receipts.....	1,881,209 74
Total	<u>2,219,266 57</u>
Disbursements.....	\$1,966,147 47
Balance June 30, 1870.....	253,119 10
Total	<u>2,219,266 57</u>

OREGON CITY, OREGON.

Balance June 30, 1869.....	\$7,339 58
Receipts.....	42,922 35
Total	<u>50,261 93</u>

REPORT ON THE FINANCES.

Disbursements	\$43,270 84
Balance June 30, 1870	6,991 09
Total	<u>50,261 93</u>

TUCSON, ARIZONA.

Receipts	\$52,221 92
Disbursements	1,093 75
Balance June 30, 1870	<u>51,128 17</u>

REPORT OF THE REGISTER OF THE TREASURY.

REPORT

OF

THE REGISTER OF THE TREASURY.

TREASURY DEPARTMENT,
Register's Office, October 26, 1870.

SIR: In presenting this, my second annual report of business transacted in this office during the fiscal year ending June 30, 1870, I have the honor to state that it has not been found necessary to increase the clerical force of this Bureau over the 229 persons employed at the date of my last report.

The expenses of the Bureau have been reduced to the lowest amount consistent with the public interest.

The clerical force is in a high state of efficiency, and I take this opportunity of bearing testimony to the high character, ability, and general attention to duty, of the class of public servants who toil from year to year in these offices, but whose duties are not such as attract public attention or due recognition.

The large number of journals and ledgers of public accounts necessary in this office requires clerks of the highest order of clerical ability, who should have practical experience and a thorough knowledge of the science of book-keeping, as well as possessed of a natural aptitude for precision and accuracy. In this respect this office is fortunate in its present corps of clerks, but it is a subject of regret that the uncertain tenure by which subordinates hold their positions in these offices tends to deprive the Government of the services of the most efficient clerks, who often are induced to accept of positions in other pursuits which promise more certain employment. These defects seem to be inherent in the system of civil service as heretofore practiced, but we may indulge the hope that Congress will devise a more perfect system.

The report of transactions in this office during the last fiscal year is submitted under the different divisions into which the office is divided

DIVISION OF RECEIPTS AND EXPENDITURES.

This division is in charge of D. R. B. Nevin, esq., and employs 24 male and 6 female clerks. The division has control of the receipts and expenditures of the Government. Its records consist of eight ledgers for personal accounts, nine appropriation ledgers, five journals, and various auxiliary books for the record of accounts, warrants, and drafts. Detailed statements of receipts and expenditures are made from time to time, when properly authorized, and a list of all "receipts and expenditures" warrants issued during each quarter is prepared for settlement with the Treasurer. Copies of records and accounts required in the prosecution of suits are prepared in this division, and authenticated by the Register. The custody and arrangement of the files are also in-

trusted to this division. A large amount of miscellaneous business, which cannot be classified, is transacted in this division.

The number of warrants issued during the year for civil, diplomatic, miscellaneous, internal revenue, and public debt expenditures, was..... 17, 679

In the preceding year..... 18, 856

Decrease 1, 177

The number of warrants issued for receipts from customs, lands, direct tax, internal revenue, and miscellaneous sources, was.... 9, 561

In the preceding year..... 9, 300

Increase 261

The number of warrants issued for payments and repayments in the War, Navy, and Interior, Pension, and Indian Departments, was. 9, 927

In the preceding year..... 10, 284

Decrease 357

The number of journal pages required for the entry of accounts relating to the civil, diplomatic, internal revenue, miscellaneous, and public debt receipts and expenditures, was..... 4, 017

In the preceding year..... 4, 483

Decrease 466

The number of drafts registered was..... 29, 735

In the preceding year..... 32, 788

Decrease 3, 053

The number of certificates furnished for the settlement of accounts was..... 6, 814

In the preceding year..... 6, 250

Increase..... 564

The number of accounts received from the offices of the First and Fifth Auditors, and Commissioner of the General Land Office, was..... 20, 775

In the preceding year..... 20, 585

Increase..... 190

LOAN DIVISION.

This division is in charge of Hartwell Jenison, esq., and employs 20 male and 8 female clerks. The business of this division is increasing yearly, and will require an increase of clerks as soon as the work of funding the debt is fairly commenced; besides, an increase will

be necessary should the number of registered bonds increase as they have during the last year.

The total amount of registered bonds issued during the year was \$229,010,970, being an excess of \$109,402,810 over the previous year. The direct issues amount to \$5,402,200.

The reduction of the public debt, on account of the purchases of the Secretary of the Treasury, does not appear in this report, as the cancellation and destruction of the bonds were not authorized until the passage of the act of July 14, 1870.

The amount of registered bonds issued in exchange for coupon bonds was \$97,934,450, against \$20,551,750 during the previous year, showing a marked preference for this form of investment induced by its greater security and immunity from loss.

The interest-bearing indebtedness is represented by fifteen different classes of issues, requiring a separate and independent set of books for each; and as there are about 50,000 holders of registered bonds, each one of which requires a separate ledger account, the labor required to keep these accounts and declare the semi-annual dividends on them can scarcely be estimated. Nearly one-half of the interest is made payable in New York, but the delays incident to this heavy disbursement have been materially diminished by the present plan, adopted during the year, of consolidating the different loans on one schedule, and having the names of the payees printed. The increased facilities for payments and the favor attending its adoption amply compensate for the heavy extra labor entailed on this office in compiling the abstract, and the plan will be extended to the other principal depositories.

It has been the desire and aim of this office to render the registered bonds as convenient as possible to the business community; and in order to facilitate transfers and exchanges, as a rule, returns are made by this office the same day the stock is received. Small denominations of the same loan of like amounts may be exchanged for larger, and *vice versa*; and so frequently is this done that any restriction or limitation on this privilege will be prejudicial to the popularity of the loan.

There are now entered upon the books of this office 384 caveats against bonds of different loans and denominations, lost or stolen. A number of these bonds have been presented for transfer with names and numbers altered so skillfully as to impose upon parties purchasing them, but they have invariably been detected by the clerks in charge of their respective loans and the issue made to the proper owners. The present system of printing the bonds on the prepared paper and tinting and ruling the numbers and the blank spaces for the names of the payees, will be an effectual check against fraud by alterations.

As a large proportion of the transfer transactions are based upon permanent powers of attorney, and other evidence of authority, necessary to be on file in this office, this record, heretofore found to be faulty and unreliable, has been carefully revised and systematized during the last year.

Statement showing the number of cases and number and amount of registered and coupon bonds issued and canceled during the fiscal year ending June 30, 1870.

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REPORT ON THE FINANCES.

Loans.	ISSUED.									
	Direct issues.			Exchanges.			Transfers.			Total issue.
	No. of cases.	Bonds issued.	Amount.	No. of cases.	Bonds issued.	Amount.	No. of cases.	Bonds issued.	Amount.	Amount.
1847.....										
1848.....										
1850.....										
1858.....				1	1	\$5,000	37	173	\$777,000	\$782,000
1860.....				2	5	25,000	35	206	934,000	959,000
1861, February 8.....				60	137	358,000	189	453	1,212,000	1,570,000
Oregon war.....							11	99	47,500	47,500
1861, July 17.....	3	14	\$700	424	1,637	5,339,450	774	2,669	7,597,000	12,937,150
1862.....				160	329	857,600	958	5,624	22,528,000	23,385,600
1863.....				178	574	1,256,200	331	917	2,421,300	3,677,500
1864, 6 per cent.....							38	226	861,900	861,900
1864, 5 per cent.....				317	1,235	5,736,800	955	3,664	10,340,350	16,077,150
1864, June 30.....				199	1,497	10,851,200	850	1,616	6,887,350	17,738,550
1865.....				128	712	4,440,300	440	2,598	8,545,900	12,986,200
Cous. '65.....				631	5,267	41,165,400	1,100	6,377	15,754,950	56,920,350
Cous. '67.....	32	90	19,500	839	4,490	24,224,000	1,374	6,302	19,258,150	43,501,650
Cous. '68.....				295	970	3,675,500	216	612	2,069,500	5,745,100
Central Pacific.....	3	325	3,092,000				740	2,607	11,729,000	14,821,000
Union Pacific.....	1	73	640,000				788	2,193	10,486,000	11,126,000
Union Pacific, Eastern Division.....							163	452	1,108,000	1,108,000
Western Pacific.....	3	261	1,650,000				26	198	1,677,000	3,327,000
Union Pacific, Central Branch.....							45	87	277,000	277,000
Sioux City.....							61	145	642,320	642,320
Atchison and Pike's Peak.....							8	66	520,000	520,000
Total coupon.....	31	83	14,200				157	3,150	1,427,250	1,441,450
Total registered.....	11	680	5,388,000	3,234	16,854	97,934,450	8,512	34,134	124,247,070	227,569,520
Grand total.....	42	763	5,402,200	3,234	16,854	97,934,450	8,669	37,284	125,674,320	229,010,970

Statement showing the number of cases and number and amount of registered and coupon bonds, &c.—Continued.

Loans.	CANCELED.							Total can- celed.
	Redemptions.			Exchanges.		Transfers.		
	No. of cases.	Bonds can- celed.	Amount.	No. of bonds.	Amount.	No. of bonds.	Amount.	
1847.....	6	18	\$24,000					\$24,000
1848.....	6	25	47,450					47,450
1850.....	1	10	10,000					10,000
1858.....				5	\$5,000	173	\$777,000	782,000
1860.....				25	25,000	302	934,000	959,000
1861, February 8.....				358	358,000	463	1,212,000	1,570,000
Oregon war.....						123	47,500	47,500
1861, July 17.....				8,488	5,339,450	3,254	7,597,000	12,936,450
1862.....				4,163	857,600	11,137	22,528,600	23,385,600
1863.....				2,048	1,256,200	1,078	2,421,300	3,677,500
1864, 6 per cent.....						134	861,900	861,900
1864, 5 per cent.....				12,207	5,736,800	4,969	10,340,350	16,077,150
1864, June 30.....				15,205	10,851,200	2,374	6,887,350	17,738,550
1865.....				7,682	4,440,300	3,133	8,545,900	12,985,200
Cons., '65.....				73,466	41,165,460	8,240	15,754,950	56,920,350
Cons., '67.....				75,400	24,224,000	8,209	19,258,150	43,482,150
Cons., '68.....				9,824	3,675,500	672	2,069,600	5,745,100
Central Pacific.....						2,079	11,729,000	11,729,000
Union Pacific.....						1,928	10,486,000	10,486,000
Union Pacific, Eastern Division.....						491	1,108,000	1,108,000
Western Pacific.....						247	1,677,000	1,677,000
Union Pacific, Central Branch.....						85	277,000	277,000
Sioux City.....						106	642,320	642,320
Atchison and Pike's Peak.....						52	520,000	520,000
Total coupon.....	3	22	22,000	208,871	97,934,450	4,318	1,427,250	99,383,700
Total registered.....	10	31	59,450			44,931	124,247,070	124,306,520
Grand Total.....	13	53	81,450	208,871	97,934,450	49,249	125,674,320	223,690,220

REGISTER.

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NOTE AND COUPON DIVISION.

This division is in charge of Lewis D. Moore, esq., and at the close of the fiscal year the clerical force consisted of 77 clerks and 2 messengers (20 males, and 57 females.) The whole number employed during the year was 92; the average per month was 78. The whole number employed during the previous fiscal year was 250; the average per month was 150.

The total number of notes and certificates received during the year was 83,558, amounting to \$77,107,060.

The whole number of five and six per cent. interest notes received from the Comptroller counted, verified, and delivered to the United States Treasurer was 34,989, amounting to \$1,078,980.

The whole number of "seven-thirty" coupon treasury notes received, counted, assorted, arranged, registered, and examined was 4,881, amounting to \$563,400.

Of coupons detached from notes and bonds there were counted, assorted, and arranged 4,372,503; registered, 8,342,699; and examined and compared, 10,671,227.

At the close of the previous fiscal year a large amount of work had accumulated, and remained undisposed of in this division, but at the date of this report all this work has been disposed of, and all current work is kept up as close as practicable.

The following consolidated statement exhibits the character and amount of work performed by this division during the last fiscal year:

Statement of treasury notes, bonds, and coupons.

Notes, bonds, &c.	Authorizing act.	Number of pieces.	Total amount.	Coupons attached.
TREASURY NOTES AND GOLD CERTIFICATES.				
(UPPER HALVES.)				
Counted, assorted, arranged, registered, and examined:				
One-year five per cent	March 3, 1863.....	2, 786	\$60, 370	.....
Two-years five per cent	March 3, 1863.....	425	28, 350	.....
Two-years five per cent. coupon	March 3, 1863.....	65	5, 400	34
Three-years six per cent	March 3, 1863.....	841	31, 880	.....
Three-years six per cent	June 30, 1864.....	27, 140	839, 860	.....
Gold certificates	March 3, 1863.....	52, 301	76, 141, 200	.....
Total		83, 558	77, 107, 060	34
TREASURY NOTES (WHOLE) RECEIVED FROM COMPTROLLER.				
Counted and verified:				
Five and six per cent	March 3, 1863, and June 30, 1864.	34, 989	\$1, 078, 980	.....
Delivered to United States Treasurer:				
Five and six per cent	March 3, 1863, and June 30, 1864.	34, 989	\$1, 078, 980	.....
"SEVEN-THIRTY" COUPON TREASURY NOTES.				
Counted, assorted, arranged, registered, and examined:				
Issues Aug., Oct., 1861, and warrants	July 17, 1861.....	26	\$2, 600	.....
First series, August 15, 1864.....	June 30, 1864.....	1, 013	102, 450	213
Second series, June 15, 1865.....	March 3, 1865.....	1, 126	206, 400	300
Third series, July 15, 1865.....	March 3, 1865.....	2, 716	251, 950	595
Total		4, 881	563, 400	1, 108

Statement of treasury notes, bonds, and coupons—Continued.

Notes, bonds, &c.	Authorizing act.	Number of pieces.	Total amount.	Coupons attached.
FIVE-TWENTY AND OTHER BONDS RECEIVED.				
Registered, examined, scheduled, compared, and delivered to the committee:				
Exchanged and transferred.....	July 17 and Aug. 5, 1861.	2,926	\$1,127,850	73,230
Do.....	February 25, 1862	7,860	1,850,650	197,195
Do.....	March 3, 1864	10,509	5,148,650	588,087
Do.....	March 3, 1865	64,766	29,686,100	2,279,771
Total.....		86,061	37,813,250	3,138,263

NOTE AND FRACTIONAL CURRENCY DIVISION.

This division is in charge of Charles Neale, esq., and employs 2 clerks of the first class and 55 female clerks as examiners and counters, 1 assistant messenger and 1 laborer.

Although during the first part of the fiscal year the work of this division was materially diminished by the reissue of old notes in consequence of the delay caused by the change made in the process of printing the new issue, yet the amount of work accomplished in the whole year is considerably above the average amount of work done during the fiscal year ending June 30, 1869.

The following statement shows the number of notes and amount of fractional currency and treasury notes examined, counted, canceled, and destroyed during the year:

	No. of notes.	Amount.
Postal currency.....	400,000	\$57,200
Fractional, second issue.....	1,600,000	216,000
Fractional, third issue.....	56,052,000	13,577,000
Fractional, fourth issue.....	45,200,000	9,326,400
Legal-tender notes.....	11,959,052	94,062,965
Legal-tender, series 1869.....	35,580	74,900
Demand notes.....	3,758	16,525
National bank notes.....	26,748	149,108
Total.....	115,277,138	117,460,098

Discounted money record kept but not counted in this office:

Postal currency.....	\$167,823 00
Fractional, second issue.....	171,825 00
Fractional, third issue.....	112,624 50
Fractional, fourth issue.....	62,400 00
Legal-tender notes.....	122,190 00
Total.....	636,862 50

The number of notes counted during the year was.....	115,277,138
During the preceding year.....	128,696,665
Decrease.....	13,419,527

The amount of notes counted during the year was.....	\$118,116,960 50
During the preceding year.....	73,085,959 00
Increase	45,031,001 50

The average number of counters employed during the year was....	57
During the preceding year.....	77
Decrease	20

TONNAGE DIVISION.

This division is in charge of Joseph Nimmo, jr., esq., and employs 8 male and 5 female clerks, and 2 messengers.

Part one of the General Regulations relates almost exclusively to the duties of this division, which are as follows:

1st. The registration, enrollment, and licensing of vessels, and matters relating to title.

2d. The annual statements of the tonnage of the country, of vessels built, vessels lost at sea and wrecked, vessels sold to foreigners, vessels abandoned, &c.

3d. Surrendered marine documents and duplicates of marine documents issued which are returned to the Register by collectors.

4th. Documents surrendered to American consuls and notices of the loss or sale of American vessels abroad.

5th. All cases relating to the admeasurement of vessels. These are referred to this office by the Secretary of the Treasury.

6th. The preparation of lists of vessels of the United States from the records of this office.

Books and blanks.—The books and blanks in use in the various custom-houses throughout the country are prepared by the Congressional Printer, and issued under the directions of this division under the orders of the Secretary of the Treasury. The catalogue embraces thirty-eight different kinds of books, of which we have a complete supply on hand. The number issued prior to October 1, 1870, was 1,926, value estimated at \$20,162 05. There are now on hand 1,655, value estimated at \$19,420 47. The law requiring that these books and blanks shall be supplied here has two objects in view: first, that of economy; and second, the securing of uniformity in the records of the custom-houses and of this office. Both these objects have been fully attained. The former method of allowing customs officers to order their books and blanks at private establishments led to gross irregularities and serious embarrassment in the administration of the duties of the Department. In the course of eighty years many changes were introduced into the forms, and to this extent collectors of customs were a law unto themselves. To remedy these irregularities, and to secure strict uniformity of practice and compliance with the regulations of the Department, it is necessary that the Register should supervise both the printing and issue of these supplies.

The present condition of our merchant marine.—Our shipping engaged in foreign trade still remains in the low condition into which it fell in the year 1862. During the late war nearly one-half our tonnage employed in foreign trade was either captured by Anglo-rebel privateers or was sold to foreigners in order to avoid the risk of capture. But the chief cause of the continued decadence of American shipping is the

supersedure of sailing vessels by steam vessels, and the substitution of iron for wood as a ship-building material.

While we have in this country inexhaustible supplies of coal and iron and unsurpassed facilities for the building of iron ships, we have not a single establishment which can compare with the great works of England and Scotland. Our failure in this broad field of enterprise is a serious detriment to American industry. With far less expenditure than England has made in favor of her steam marine we can develop our latent resources, and ere long again compete with her in maritime commerce.

The admission of foreign-built vessels to the privileges of American registry would tend to crush out for an indefinite period all attempts at iron ship building in this country, and to denationalize our merchant marine in the interest of our most formidable rival upon the ocean.

It is to be hoped that such measures may be adopted as shall tend to place at least one-half our shipping in foreign trade under the American flag.

Tonnage of the United States.

The tonnage of the United States, and the ship-building for the years 1869 and 1870, are as follows :

Year.	Registered, enrolled, and licensed tonnage of the United States.							
	Registered.		Enrolled.		Licensed.		Total.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
1869.....	3,281	1,566,421.51	19,732	2,526,093.52	4,474	52,125.73	27,487	4,144,640.76
1870.....	2,942	1,516,800.06	21,525	2,677,940.62	4,531	51,766.55	28,998	4,246,507.23

Tonnage of sailing vessels, steam vessels, barges, and canal-boats of the United States.

Year.	Sail.		Steam.		Barges.		Canal-boats.		Total.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
	1869.....	17,846	2,399,971.54	3,546	1,103,568.38	1,423	220,957.84	4,678	420,143.00	27,487	4,144,640.76
1870.....	17,534	2,363,086.45	3,524	1,075,095.03	1,530	240,410.60	6,410	567,915.15	28,998	4,246,507.23

Ship-building of the United States, 1869 and 1870.

Year.	Sail.		Steam.		Barges.		Canal-boats.		Total.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
	1869.....	874	140,029.61	279	65,065.99	191	26,021.87	382	35,112.68	1,726	275,230.15
1870.....	806	145,784.18	287	86,325.02	162	29,742.26	234	28,338.27	1,489	290,189.73

Before closing I deem it but an act of justice to the Assistant Register and the several gentlemen who have charge of the different divisions into which this Bureau is divided, to bear testimony to their abil-

ity, diligence, and efficiency; and I acknowledge my indebtedness to them and to the gentlemen who have acted in the capacity of chief clerk for the promptitude and accuracy with which the business of the Bureau has been performed.

I remain, with great respect, your obedient servant,

JOHN ALLISON,
Register.

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

Statement of the number of persons employed in each district of the United States for the collection of customs during the fiscal year ending June 30, 1870, with their occupation and compensation, per act 3d March, 1849.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
AROOSTOOK, MAINE.		CASTINE, MAINE—Continued.	
1 collector	\$1,500 00	1 weigher and measurer	\$153 00
1 deputy collector	1,460 00	1 inspector (discontinued April 30, 1870)	900 00
3 deputy collectors	3,285 00	BELFAST, MAINE.	
1 special inspector	1,460 00	1 collector	2,221 16
1 inspector	1,095 00	1 deputy collector and inspector	1,460 00
2 inspectors	1,460 00	1 deputy collector, inspector, weigher, &c.	1,162 00
PASSAMAQUODDY, MAINE.		1 deputy collector, inspector, weigher, &c.	1,295 17
1 collector	3,252 00	1 deputy collector, inspector, weigher, &c.	583 32
1 surveyor	2,000 00	1 deputy collector, inspector, weigher, &c.	133 31
1 deputy collector	2,000 00	1 temporary inspector	58 31
1 deputy collector	1,460 00	1 temporary inspector	200 00
1 deputy collector	600 00	WALDOBORO, MAINE.	
1 deputy collector	730 00	1 special deputy collector	1,095 00
1 deputy collector	912 50	1 inspector	300 00
1 inspector	1,095 00	1 deputy collector, inspector, weigher, &c.	730 00
1 inspector	1,095 00	1 deputy collector, inspector, weigher, &c.	825 00
1 inspector	1,095 00	1 deputy collector, inspector, weigher, &c.	1,395 00
1 inspector	912 50	1 deputy collector, inspector, weigher, &c.	1,305 00
1 inspector	912 50	1 deputy collector, inspector, weigher, &c.	1,060 00
1 aid to the revenue	1,095 00	1 deputy collector, inspector, weigher, &c.	923 00
1 aid to the revenue	912 50	WISCASSET, MAINE.	
1 aid to the revenue	912 50	1 collector	797 66
1 aid to the revenue	400 00	2 deputy collectors and inspectors	2,190 00
1 aid to the revenue	912 50	1 deputy collector and inspector	750 00
1 watchman	730 00	1 deputy collector for five months	66 66
1 boatman	360 00	BATH, MAINE.	
MACHIAS, MAINE.		1 collector	2,735 35
1 collector	1,705 60	1 deputy collector, inspector, weigher, &c.	1,500 00
1 deputy collector	1,095 00	1 deputy collector and inspector	1,460 00
1 deputy collector	912 50	1 inspector	1,460 00
2 inspectors	1,460 00	1 inspector	1,276 00
1 inspector	487 00	1 aid to the revenue and temporary weigher	1,130 00
1 inspector	502 00	1 inspector	1,095 00
FRENCHMAN'S BAY, MAINE.		1 inspector	600 00
1 special deputy collector and inspector	1,200 00	1 inspector	500 00
1 deputy collector and inspector	730 00	1 inspector	350 00
1 deputy collector and inspector	600 00	1 inspector	62 00
1 deputy collector and inspector	600 00	PORTLAND AND FALMOUTH, MAINE.	
1 inspector	1,095 00	1 collector	6,400 00
1 inspector	500 00	3 deputy collectors	9,000 00
BANGOR, MAINE.		1 superintendent warehouses	1,433 15
1 collector	3,000 00	1 clerk	1,500 00
1 deputy collector	1,600 00	3 clerks	3,900 00
1 deputy collector and inspector	1,095 00	2 clerks	2,400 00
1 deputy collector, weigher, and gauger	1,500 00	1 clerk	1,100 00
1 weigher, gauger, and measurer	1,500 00	1 clerk	1,000 00
2 inspectors	2,190 00	1 clerk	670 00
1 inspector	912 00	1 surveyor, salary and fees	2,497 61
1 inspector	645 00	1 deputy surveyor	2,500 00
1 inspector	464 00	2 weighers, measurers, and gaugers	4,000 00
1 occasional inspector	849 00	2 occasional weighers, gaugers, &c.	3,430 08
1 aid to the revenue	925 00	1 appraiser	3,000 00
1 night watchman	316 00	CASTINE, MAINE.	
1 janitor	188 00	1 collector	2,500 00
CASTINE, MAINE.		1 deputy collector and inspector	1,460 00
1 collector	2,500 00	2 deputy collectors and inspectors	2,190 00
1 deputy collector and inspector	1,460 00	1 deputy collector	912 50
2 deputy collectors and inspectors	2,190 00	1 deputy collector and inspector	237 00
1 deputy collector and inspector	912 50	1 special inspector	1,460 00
1 deputy collector and inspector	237 00	1 superintendent warehouses	180 00
1 special inspector	1,460 00		
1 superintendent warehouses	180 00		

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
PORTLAND AND FALMOUTH, ME.—Con'd.		NEWBURYPORT, MASS.	
1 assistant appraiser.....	\$2,500 00	1 collector.....	\$1,570 00
1 examiner.....	1,407 49	1 surveyor.....	491 00
2 storekeepers.....	2,920 00	1 inspector.....	250 00
3 storekeepers.....	3,832 50	3 inspectors.....	3,285 00
2 special inspectors.....	1,336 00	1 storekeeper.....	45 00
2 inspectors.....	2,920 00	1 storekeeper.....	96 00
1 inspector.....	464 00	GLOUCESTER, MASS.	
13 inspectors.....	16,390 50	1 collector.....	3,000 00
2 inspectors.....	2,555 00	1 surveyor.....	1,134 00
2 night inspectors.....	2,190 00	2 inspectors.....	2,920 00
7 temporary inspectors.....	7,665 00	2 inspectors.....	2,190 00
2 temporary inspectors.....	1,460 00	2 inspectors.....	1,460 00
1 temporary inspector.....	636 00	2 inspectors.....	600 00
10 temporary inspectors.....	2,205 00	1 boatman.....	360 00
2 boatmen.....	1,460 00	1 janitor.....	300 00
1 porter.....	550 00	1 keeper of building.....	225 00
SACO, MAINE.		1 deputy collector.....	1,500 00
1 collector.....	305 01	1 clerk.....	1,000 00
1 inspector.....	500 00	SALÉM AND BEVERLY, MASS.	
1 inspector.....	100 00	1 collector.....	1,980 81
1 deputy collector.....	495 50	1 surveyor.....	590 54
1 aid to revenue.....	62 00	1 surveyor.....	245 77
KENNEBUNK, MAINE.		1 inspector and deputy collector.....	1,460 00
1 collector.....	234 20	1 inspector and clerk.....	1,460 00
1 inspector.....	600 00	1 weigher and gauger.....	1,500 00
3 inspectors.....	468 00	1 measurer.....	400 00
YORK, MAINE.		1 inspector.....	600 00
1 collector.....	274 20	5 inspectors at \$1,095 each, per annum.....	5,475 00
1 inspector.....	100 00	1 inspector.....	735 00
1 inspector.....	33 00	1 inspector.....	360 00
PORTSMOUTH, N. H.		1 inspector.....	183 00
1 collector.....	1,290 05	1 boatman.....	480 00
1 surveyor.....	461 20	1 boatman.....	300 00
1 deputy collector and inspector.....	1,460 00	1 watchman.....	36 00
1 deputy collector and inspector.....	250 00	1 porter and messenger.....	480 00
1 inspector, weigher, gauger, &c.....	1,500 00	MARBLEHEAD, MASS.	
3 inspectors.....	4,380 00	1 collector.....	478 00
1 inspector.....	650 00	1 deputy collector and inspector.....	912 50
1 porter and watchman.....	400 00	1 deputy collector and inspector.....	365 00
VERMONT, VT.		1 inspector.....	1,460 00
1 collector.....	2,500 00	1 inspector.....	730 00
1 deputy collector and inspector.....	2,000 00	1 boatman.....	100 00
1 deputy collector and inspector.....	1,800 00	BOSTON AND CHARLESTOWN, MASS.	
1 deputy collector and inspector.....	1,600 00	1 collector.....	6,400 00
2 deputy collectors and inspectors.....	2,800 00	3 deputy collectors.....	9,000 00
4 deputy collectors and inspectors.....	4,800 00	1 cashier.....	3,000 00
7 deputy collectors and inspectors.....	7,000 00	1 assistant cashier.....	2,000 00
1 deputy collector and inspector.....	763 00	2 clerks.....	4,200 00
2 deputy collectors and inspectors.....	1,200 00	4 clerks.....	8,000 00
6 deputy collectors and inspectors.....	3,000 00	1 clerk.....	1,900 00
3 deputy collectors and inspectors.....	2,737 50	3 clerks.....	5,400 00
1 inspector.....	692 00	8 clerks.....	13,600 00
1 inspector.....	819 00	5 clerks.....	7,500 00
25 inspectors.....	22,812 50	17 clerks.....	23,800 00
1 inspector.....	33 00	3 clerks.....	3,900 00
1 inspector.....	684 00	7 clerks.....	8,400 00
1 inspector.....	560 00	2 clerks.....	2,200 00
1 inspector.....	1,000 00	1 clerk.....	1,095 00
4 inspectors.....	1,460 00	2 clerks.....	2,000 00
1 inspector.....	153 00	1 messenger.....	1,200 00
1 custom clerk.....	1,200 00	4 assistant messengers.....	3,000 00
1 custom clerk.....	912 50	7 laborers.....	4,914 00
3 night watchmen.....	2,190 00	1 engineer.....	1,095 00
1 revenue boatman.....	640 00	95 inspectors.....	138,700 00
1 revenue boatman.....	400 00	1 inspector.....	1,095 00
1 porter.....	510 00	1 inspector, (female).....	480 00
		2 deputies at Hingham and Cohasset.....	1,400 00
		46 night inspectors.....	50,370 00
		11 weighers.....	22,000 00
		4 gaugers.....	5,940 00
		3 measurers.....	4,435 00

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
BOSTON AND CHARLESTOWN—Cont'd.		NEW BEDFORD, MASS.—Continued.	
15 foremen to weighers and gaugers..	\$15,000 00	1 inspector	\$1,460 00
6 temporary foremen	4,500 00	1 inspector, weigher, ganger, and measurer	1,875 00
100 weighers and laborers, when employed	27,500 00	1 inspector and measurer	300 00
4 revenue boatmen	3,650 00	1 inspector	125 00
1 revenue boat messenger	730 00	2 inspectors	160 00
1 superintendent public stores	1,800 00	1 inspector	120 00
19 storekeepers, paid by merchants	27,740 00	1 aid to the revenue	1,000 00
2 assistant storekeepers, paid by government	2,920 00	1 janitor and boatman	600 00
3 assistant storekeepers, paid by merchants	2,400 00	1 admeasurement clerk	40 00
3 storekeepers' clerks	3,900 00	EDGARTOWN, MASS.	
1 storekeepers' clerk	1,200 00	1 collector	1,255 41
1 storekeepers' clerk	1,100 00	1 deputy collector and inspector	1,350 00
15 laborers, at \$2 25 per day	10,530 00	1 deputy collector and inspector	1,095 00
2 special assistant storekeepers and laborers	2,004 00	1 temporary inspector	600 00
1 naval officer	3,000 00	2 temporary inspectors	1,000 00
1 deputy naval officer	2,500 00	1 night inspector	600 00
1 deputy naval officer	2,000 00	1 revenue boatman	420 00
5 clerks	9,000 00	NANTUCKET, MASS.	
4 clerks	6,400 00	1 collector	708 90
1 messenger	800 00	1 special deputy collector and inspector	600 00
1 surveyor	2,500 00	1 inspector	600 00
1 deputy surveyor	2,500 00	PROVIDENCE, R. I.	
1 deputy surveyor	2,091 32	1 collector	3,000 00
1 clerk	1,800 00	1 deputy collector, inspector, and measurer	1,500 00
1 clerk	1,460 00	2 inspectors, weighers, gaugers, and measurers	2,930 71
1 clerk	1,249 00	2 inspectors, weighers, gaugers, and measurers	2,910 32
1 clerk	1,296 54	2 inspectors, coastwise	1,460 00
1 messenger	700 79	2 inspectors, foreign	2,788 00
1 general appraiser	3,000 00	1 inspector for measurement of lumber	620 00
2 appraisers	6,000 00	1 inspector, permanent	1,460 00
2 assistant appraisers	5,000 00	1 messenger and storekeeper	1,200 00
2 clerks	4,000 00	1 storekeeper	547 50
3 clerks	5,400 00	1 inspector at Pawtuxet	880 00
4 clerks	6,400 00	1 inspector at East Greenwich	483 33
5 clerks	7,000 00	1 boatman at Pawtuxet	600 00
1 clerk	1,100 00	BRISTOL AND WARREN, R. I.	
7 laborers	5,976 25	1 collector	595 11
1 laborer	950 00	1 inspector	1,095 00
1 laborer	850 00	1 inspector	250 00
PLYMOUTH, MASS.		1 temporary inspector	368 00
1 collector	1,479 80	1 gauger	193 92
1 deputy collector and inspector	1,095 00	1 weigher	61 35
1 deputy collector and inspector	400 00	1 boatman	211 82
1 deputy collector and inspector	300 00	1 storekeeper	32 00
1 deputy collector and inspector	200 00	NEWPORT, R. I.	
1 deputy collector and inspector	300 00	1 collector	1,338 91
BARNSTABLE, MASS.		1 superintendent of lights	160 44
1 collector	1,665 00	1 agent marine hospital	45
1 deputy collector and inspector	1,095 00	1 deputy collector	1,200 00
1 deputy collector and inspector	900 00	2 inspectors	2,190 00
1 deputy collector and inspector	800 00	1 inspector, North Kingston	203 86
1 deputy collector and inspector	500 00	1 inspector, Dutch Island	600 00
2 deputy collectors and inspectors	1,500 00	1 inspector, New Shoreham	200 00
1 deputy collector and inspector	400 00	4 occasional inspectors	1,228 00
1 keeper custom-house	350 00	1 gauger	145 92
1 aid to the revenue	300 00	1 boatman	500 00
1 clerk	300 00	STONINGTON, CONN.	
1 boatman	150 00	1 collector	1,564 34
FALL RIVER, MASS.		1 inspector	400 00
1 collector	2,212 13	1 inspector at Mystic	500 00
1 deputy collector and inspector, and weigher, ganger, and measurer	1,591 01	1 surveyor at Pawtuxet	150 00
1 inspector, weigher, and measurer	1,500 00		
1 night inspector	198 00		
1 weigher, ganger, and measurer	1,269 23		
NEW BEDFORD, MASS.			
1 collector	3,171 28		
1 deputy collector and inspector	1,460 00		

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
STONINGTON, CONN.—Continued.		NEW YORK CITY, N. Y.—Continued.	
1 boatkeeper.....	\$144 00	8 watchmen, at 1,000 per annum, each	\$8,000 00
1 weigher, Stonington.....	601 00	4 Sunday watchmen, at \$130 per annum, each	540 00
NEW LONDON, CONN.		1 engineer	1,200 00
1 collector, disbursing agent, &c....	3,291 47	4 firemen, at \$720 per annum, each	2,880 00
1 clerk.....	1,800 00	1 janitor, No. 23 Pine street.....	800 00
2 inspectors.....	1,000 00	2 carpenters, at \$1,277 50 per annum, each	2,550 00
1 inspector.....	200 00	1 opener and packer, seizure room.....	1,000 00
1 inspector, weigher, gauger, and measurer.....	974 61	247 inspectors, at \$1,460 per annum, each	363,540 00
MIDDLETOWN, CONN.		7 inspectors, at \$1,095 per annum, each	7,665 00
1 collector.....	1,113 46	1 inspector at Troy.....	1,460 00
1 deputy collector.....	994 57	1 captain, night watch.....	1,600 00
1 watchman.....	600 00	2 lieutenants, night watch, at \$1,200 per annum, each	2,400 00
1 storekeeper.....	100 00	106 night watchmen, at \$1,095 per annum, each	116,070 00
1 inspector at Hartford.....	316 00	19 weighers, at \$2,500 per annum, each	47,500 00
1 temporary inspector.....	64 00	8 gaugers, at \$2,000 per annum, each	16,000 00
NEW HAVEN, CONN.		1 assistant collector, Jersey City.....	2,000 00
1 collector.....	3,460 00	1 surveyor at Troy.....	250 00
1 deputy collector.....	2,000 00	1 warehouse superintendent.....	3,000 00
3 inspectors and clerks.....	3,000 00	98 storekeepers, at \$1,460 per annum, each	143,080 00
2 weighers, measurers, and gaugers.....	3,000 00	1 assistant storekeeper.....	1,000 00
1 inspector.....	1,290 50	9 measurers of vessels, at \$1,460 per annum, each	13,140 00
3 inspectors.....	2,998 25	1 measurer of marble.....	2,000 00
1 watchman.....	1,095 00	1 appraiser at large.....	3,000 00
2 boatmen.....	1,050 00	1 clerk to appraiser at large.....	2,500 00
1 messenger and porter.....	500 00	1 clerk to appraiser at large.....	1,200 00
1 laborer.....	626 00	1 appraiser.....	4,000 00
3 temporary inspectors.....	150 00	10 assistant appraisers, at \$3,000 per annum, each	30,000 00
FAIRFIELD, CONN.		24 examiners, at \$2,500 per annum, each	62,500 00
1 collector.....	2,108 28	14 examiners, at \$2,000 per annum, each	28,000 00
1 inspector, weigher, gauger, &c....	1,500 00	12 examiners, at \$1,800 per annum, each	21,600 00
1 inspector.....	200 00	2 examiners, at \$1,600 per annum, each	3,200 00
1 inspector.....	125 00	9 clerks, at \$1,500 per annum, each	13,500 00
1 night inspector.....	123 00	1 clerk.....	1,400 00
SAG HARBOR, N. Y.		39 clerks, at \$1,200 per annum, each	47,800 00
1 collector.....	965 04	2 clerks, at \$1,000 per annum, each	2,000 00
1 deputy collector.....	300 00	7 messengers, at \$900 per annum, each	6,300 00
1 surveyor.....	244 90	5 openers and packers, at \$1,173 75 per annum, each	5,868 75
3 inspectors.....	306 00	84 openers and packers, at \$939 per annum, each	78,876 00
NEW YORK CITY, N. Y.		1 naval officer.....	4,950 00
1 collector.....	6,400 00	3 deputy naval officers, at \$2,500 per annum, each	7,500 00
1 assistant collector.....	5,000 00	1 auditor.....	2,500 00
1 auditor.....	7,000 00	5 clerks, at \$2,200 per annum, each	11,000 00
1 assistant auditor.....	4,000 00	4 clerks, at \$2,000 per annum, each	8,000 00
1 chief clerk.....	2,700 00	10 clerks, at \$1,800 per annum, each	18,000 00
1 cashier.....	5,000 00	7 clerks, at \$1,600 per annum, each	11,200 00
1 assistant cashier.....	3,500 00	7 clerks, at \$1,500 per annum, each	10,500 00
7 deputy collectors, \$3,000 each.....	21,000 00	8 clerks, at \$1,400 per annum, each	11,200 00
3 clerks, at \$3,000 each, per annum.....	9,000 00	4 clerks, at \$1,300 per annum, each	5,200 00
9 clerks, at \$2,500 each, per annum.....	22,500 00	9 clerks, at \$1,200 per annum, each	10,800 00
11 clerks, at \$2,200 each, per annum.....	24,200 00	1 clerk.....	1,100 00
32 clerks, at \$2,000 each, per annum.....	64,000 00	2 clerks, at \$1,000 per annum, each	2,000 00
26 clerks, at \$1,800 each, per annum.....	64,800 00	3 messengers, at \$1,000 per annum, each	3,000 00
39 clerks, at \$1,600 each, per annum.....	64,400 00	1 surveyor.....	4,500 00
36 clerks, at \$1,500 each, per annum.....	54,000 00	4 deputy surveyors, at \$2,500 per annum, each	10,000 00
51 clerks, at \$1,400 each, per annum.....	71,400 00	4 clerks, at \$1,500 per annum, each	6,000 00
56 clerks, at \$1,200 each, per annum.....	67,200 00		
28 clerks, at \$1,000 each, per annum.....	28,000 00		
10 clerks, at \$900 each, per annum.....	9,000 00		
33 clerks, at \$800 each, per annum.....	27,200 00		
2 clerks, at \$750 per annum, each.....	1,500 00		
2 clerks, at \$600 per annum, each.....	1,200 00		
1 superintendent of custom-house.....	2,400 00		
2 ushers, at \$1,100 per annum, each.....	2,200 00		
13 porters, at \$720 per annum, each.....	9,360 00		

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
NEW YORK CITY, N. Y.—Continued.		OSWEGO, N. Y.—Continued.	
5 clerks, at \$1,400 per annum, each	\$7,000 00	1 inspector	\$552 00
4 clerks, at \$1,300 per annum, each	5,200 00	2 inspectors, at \$687 50 per annum, each	1,375 00
3 messengers, at \$900 per annum, each	2,700 00	1 inspector	825 00
1 porter	720 00	1 inspector	218 00
ALBANY, N. Y.		1 inspector	198 00
1 surveyor	3,000 00	2 deputy inspectors, at \$700 per annum, each	1,400 00
1 deputy collector and inspector	1,460 00	1 deputy inspector	763 89
1 temporary clerk	480 00	1 watchman	547 50
CHAMPLAIN, N. Y.		1 superintendent warehouses	1,125 00
1 collector	2,500 00	1 storekeeper	1,095 00
1 deputy collector and cashier	1,800 00	6 storekeepers, at \$730 per annum, each	4,380 00
1 deputy collector and clerk	1,600 00	1 storekeeper	424 00
2 deputy collectors and clerks	2,400 00	GENESEE, N. Y.	
1 deputy collector and inspector	1,000 00	1 collector	2,500 00
8 deputy collectors and inspectors	7,200 00	1 deputy collector	1,498 12
4 inspectors, at \$900 per annum each	3,600 00	1 deputy collector	1,200 00
7 inspectors, only during navigation	3,575 00	1 deputy collector	1,000 00
1 deputy collector and inspector	943 00	2 deputy collectors, at \$804 each, per annum	1,608 00
1 boatman	300 00	1 deputy collector	948 50
1 female inspector, three months	227 50	10 inspectors	8,239 00
1 occasional inspector	150 00	5 temporary inspectors	900 00
OSWEGATCHIE, N. Y.		8 temporary inspectors	720 00
2 deputy collectors, at \$1,500 each, (ten months)	2,496 66	1 clerk	408 97
2 deputy collectors and clerks, at \$1,200 each, (ten months)	1,998 16	NIAGARA, N. Y.	
5 deputy collectors, at \$300 each, (ten months)	3,329 65	1 collector	2,500 00
2 inspectors, at \$1,200 each, (ten months)	1,998 16	1 deputy collector and inspector	1,800 00
2 inspectors, at \$3 per day, each, (ten months)	1,824 00	1 deputy collector and inspector	1,500 00
5 inspectors, at \$2 50 per day, each, (ten months)	3,800 00	1 deputy collector and inspector	1,095 00
1 inspector, at \$2 per day, (ten months)	608 00	5 deputy collectors and inspectors	4,560 00
1 deputy collector, at \$1,200, (two months)	301 65	1 deputy collector and inspector	687 00
2 deputy collectors and clerks, at \$1,500 each, (two months)	754 11	3 deputy collectors and inspectors	1,650 00
5 deputy collectors, at \$800 each, (two months)	670 35	3 deputy collectors, at \$912 per annum, each	2,736 00
2 inspectors, at \$1,200 each, (two months)	402 20	1 deputy collector	550 00
2 inspectors, at \$3 per day, each, (two months)	366 00	1 deputy collector and watchman	1,200 00
3 inspectors, at \$2 50 per day, each, (two months)	447 50	1 deputy collector and watchman	912 00
1 inspector and 1 watchman	230 94	4 inspectors, at \$912 per annum, each	3,648 00
1 collector	2,663 17	2 inspectors, at \$730 per annum, each	1,460 00
CAPE VINCENT, N. Y.		1 special inspector	1,460 00
1 deputy collector and inspector	1,325 00	1 temporary inspector	912 00
12 deputy collectors and inspectors	9,632 50	1 temporary inspector	730 00
8 inspectors	4,106 50	1 temporary inspector	275 00
OSWEGO, N. Y.		1 night watchman	912 00
1 collector	2,762 00	1 bridge night watchman	547 00
1 special deputy	2,000 00	1 female examiner	
1 cashier and deputy	1,400 00	BUFFALO CREEK, N. Y.	
1 inspector and deputy	1,460 00	1 collector	2,500 00
2 clerks, at \$1,100 per annum, each	2,200 00	1 deputy collector	1,983 15
3 clerks, at \$1,000 per annum, each	3,000 00	1 deputy collector	1,460 00
1 clerk	730 00	3 deputy collectors, at \$3 per day	3,285 00
1 clerk	300 00	1 clearance deputy	1,198 52
4 inspectors, at \$1,095 per annum, each	4,380 00	1 clerk	857 50
3 inspectors, at \$540 per annum, each	2,520 00	1 cashier	1,787 87
2 inspectors, at \$93 per annum, each	186 00	1 clerk and bookkeeper	1,500 00
		1 clerk	1,200 00
		1 inspector	1,460 00
		1 inspector and clerk	1,460 00
		Sundry inspectors, at \$3 each	17,631 00
		1 janitor	600 00
		1 watchman	834 00
		1 fireman	600 00
		1 night clearance deputy	642 00
		1 to 3 detectives, at \$2 50 per day	1,220 00
		1 to 2 detectives, at \$3 per day	1,095 00
		DUNKIRK, N. Y.	
		1 collector	1,186 00
		1 deputy collector	912 50
		2 inspectors	1,825 00

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
NEWARK, N. J.		PHILADELPHIA, PA.—Continued.	
1 collector	\$1,089 79	1 deputy naval officer.....	\$2,500 00
1 deputy	1,460 00	2 clerks, at \$1,600 per annum, each..	3,200 00
1 inspector	1,460 00	2 clerks, at \$1,400 per annum, each..	2,800 00
PERTH AMBOY, N. J.		4 clerks, at \$1,300 per annum, each..	5,200 00
1 collector	2,453 65	1 messenger	912 50
1 deputy collector	1,200 00	1 surveyor	4,500 00
2 inspectors, at \$600 each, per annum.	1,200 00	1 deputy surveyor	2,500 00
1 inspector, at \$3 per diem	1,095 00	1 clerk	1,500 00
1 inspector	730 00	1 clerk	1,400 00
1 storekeeper, at \$2 per diem, (paid by owners of private bonded yard.)		1 admeasurement clerk	1,460 00
LITTLE EGG HARBOR, N. J.		1 admeasurement clerk	1,095 00
3 inspectors, (when employed).....	1,074 00	1 marker	912 50
1 boatman	648 00	1 messenger	912 50
GBEAT EGG HARBOR, N. J.		1 general appraiser	3,000 00
1 collector	722 09	2 assistant appraisers, at \$2,500 per annum, each	5,000 00
1 inspector	547 50	1 examiner	1,800 00
BURLINGTON, N. J.		2 examiners, at \$1,500 per annum, each	3,000 00
1 collector	413 75	2 examiners, at \$1,400 per annum, each	2,800 00
1 deputy collector, (no sum mentioned.)		1 clerk	1,600 00
BRIDGETOWN, N. J.		3 clerks	4,118 34
1 collector	605 00	8 packers, at \$1,003 75 per annum, each	8,030 00
1 deputy collector	75 00	1 packer	250 25
PHILADELPHIA, PA.		1 assistant sampler	616 50
1 collector	6,340 00	1 watchman	821 25
2 deputy collectors, at \$3,000 per annum, each	6,000 00	1 laborer	821 25
1 assistant collector at Camden	1,500 00	1 messenger	912 50
1 surveyor at Chester	500 00	1 storekeeper of the port	1,500 00
1 cashier	2,500 00	1 clerk	1,400 00
1 assistant cashier, (in part)	668 48	2 foremen, at \$912 50 per annum, each	1,825 00
1 assistant cashier	1,198 37	1 day watchman	912 50
2 clerks, at \$1,800 per annum, each..	3,555 97	1 night watchman	912 50
2 clerks, at \$1,600 per annum, each..	3,200 00	1 marker	900 00
8 clerks, at \$1,400 per annum, each..	11,200 00	1 sampler	500 00
11 clerks, at \$1,300 per annum, each..	12,509 13	1 superintendent of warehouses	1,600 00
1 messenger at custom-house	912 50	11 assistant storekeepers, at \$1,460 each, per annum	13,716 00
1 porter at custom-house	671 43	1 assistant storekeeper	354 00
1 fireman	912 50	1 clerk, for copying weighers' books.	1,346 74
2 night watchmen, at \$912 50	1,792 50	4 bargemen, at \$912 50 each, per annum	3,650 00
64 day inspectors, at \$1,460 per annum, each	85,640 00	ERIE, PA.	
1 special inspector	1,460 00	1 collector	1,000 00
1 messenger to inspectors	912 50	1 deputy collector and inspector	1,400 00
1 captain of night inspectors	1,460 00	1 inspector	1,095 00
1 lieutenant of night inspectors	1,200 00	2 temporary inspectors	2,157 00
30 night inspectors, at \$912 50 per annum, each	10,957 50	3 temporary inspectors	1,325 00
30 night inspectors, at \$1,095 per annum, each	19,071 00	PITTSBURG, PA.	
7 temporary inspectors, at \$1,095 per annum, each	1,536 00	1 deputy surveyor	1,400 00
1 United States weigher	2,000 00	1 clerk	900 00
1 clerk	750 00	1 janitor and watchman	638 75
4 assistant weighers	4,563 36	DELAWARE, DEL.	
6 regular beamsmen	6,543 00	1 collector	3,000 00
4 temporary beamsmen	4,380 00	1 deputy collector and inspector	1,500 00
1 foreman to laborers	912 50	1 deputy collector and inspector	1,000 00
2 gangers	2,970 00	1 deputy collector and inspector	800 00
2 temporary gangers	1,361 66	1 inspector	800 00
1 measurer	1,485 00	1 inspector	500 00
1 inspector at Lazaretto	500 00	4 oarsmen, at \$300 per annum, each.	1,200 00
1 inspector at Marcus Hook	547 50	1 messenger	365 00
1 inspector at Bristol	547 50	BALTIMORE, MD.	
1 naval officer	4,950 00	2 deputy collectors, at \$3,000 each, per annum	6,000 00
		1 deputy collector at Havre de Grace.	900 00
		1 inspector at Havre de Grace	85 53
		1 cashier	2,500 00

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
BALTIMORE, MD.—Continued.		GEORGETOWN, D. C.	
1 assistant cashier.....	\$1,708 00	1 collector.....	\$1,923 57
4 clerks, at \$1,800 each, per annum.....	6,788 71	2 deputy collectors and inspectors.....	2,400 00
5 clerks, at \$1,600 each, per annum.....	7,578 47	1 inspector.....	1,200 00
4 clerks, at \$1,500 each, per annum.....	5,512 09	1 deputy inspector.....	250 00
4 clerks, at \$1,400 each, per annum.....	5,366 66	1 laborer.....	600 00
9 clerks, at \$1,200 each, per annum.....	9,529 79		
39 inspectors, at \$1,460 each, per annum.....	52,004 00	ALEXANDRIA, VA.	
2 female inspectors, at \$600 each, per annum.....	1,200 00	1 collector, (compensation not reported.).....	
12 special day inspectors, at \$1,460.....	5,278 00	1 deputy collector.....	1,500 00
1 aid.....	1,095 00	2 inspectors.....	2,160 00
1 weigher.....	1,980 00	1 laborer.....	600 00
1 clerk to weigher.....	1,400 00		
1 assistant clerk to weigher.....	600 00	TAPPAHANNOCK, VA.	
13 assistant weighers, at \$1,200.....	15,180 44	1 collector.....	250 00
40 laborers, (regular and temporary).....	24,223 57	1 deputy collector.....	350 00
1 measurer.....	1,500 00		
2 assistant measurers, at \$1,095.....	2,190 00	RICHMOND, VA.	
1 special assistant measurer.....	300 00	1 collector.....	3,291 47
2 gaugers, at \$1,500 each.....	2,625 00	1 deputy collector.....	1,498 00
4 vault watchmen, at \$1,095.....	3,624 00	1 deputy collector.....	150 00
41 watchmen and night inspectors.....	40,446 00	1 clerk.....	984 00
8 special night inspectors.....	1,004 37	1 clerk.....	356 00
1 captain of night inspectors.....	1,392 00	1 clerk.....	120 00
1 lieutenant of night inspectors.....	1,150 00	2 inspectors.....	1,460 00
3 messengers.....	2,493 00	1 inspector.....	644 00
2 porters.....	1,540 00	1 inspector.....	476 00
2 markers.....	1,825 00	1 janitor.....	615 00
1 superintendent of building, (public stores).....	1,000 00	1 janitor.....	297 50
1 superintendent.....	1,800 00	1 watchman.....	670 00
1 clerk and storekeeper.....	1,110 00	1 watchman.....	60 00
2 clerks and storekeepers.....	2,026 67		
5 porters.....	3,937 50	YORKTOWN, VA.	
3 laborers.....	2,218 35	1 collector.....	687 16
20 storekeepers, at \$1,460.....	17,722 00	1 deputy collector and inspector.....	720 00
1 engineer.....	690 85	1 deputy collector and inspector.....	1,460 00
1 fireman.....	435 00		
1 messenger.....	522 00	PETERSBURG, VA.	
1 general appraiser.....	3,000 00	1 collector.....	499 51
2 local appraisers.....	6,000 00	1 deputy collector and clerk.....	1,800 00
1 clerk.....	1,800 00	1 inspector at City Point.....	1,432 00
4 examiners, at \$1,500.....	4,223 56	1 porter, messenger, &c.....	374 00
5 clerks, at \$1,400.....	6,461 11		
1 clerk.....	1,103 33	NORFOLK AND PORTSMOUTH, VA.	
1 foreman, opener and packer.....	634 84	1 collector.....	3,400 00
4 openers and packers.....	2,277 00	1 deputy collector.....	1,800 00
4 porters.....	3,462 50	2 clerks, at \$1,500 each, per annum.....	3,000 00
1 messenger.....	455 00	1 clerk.....	900 00
2 laborers.....	1,593 00	6 inspectors, at \$1,460 each, per annum.....	8,760 00
1 deputy naval officer.....	2,500 00	1 messenger.....	600 00
5 clerks.....	3,800 00	1 watchman.....	912 50
1 messenger.....	912 50		
1 deputy surveyor.....	2,500 00	CHERRYSTONE, VA.	
1 clerk.....	1,250 00	1 collector.....	985 42
1 aid to surveyor.....	764 00	1 inspector.....	1,460 00
2 clerks.....	2,774 00	1 inspector.....	540 00
1 messenger.....	912 50	6 temporary inspectors.....	171 00
		3 revenue boatmen, at \$360 each, per annum.....	1,080 00
ANNAPOLIS, MD.		2 revenue boatmen, at \$45 75 each, per annum.....	91 50
1 collector.....	360 00	2 temporary watchmen.....	36 00
1 surveyor.....	269 00		
1 surveyor.....	75 00	WHEELING, W. VA.	
2 boatmen, at \$80 per annum, each.....	160 00	1 surveyor.....	744 41
		1 watchman.....	600 00
TOWN CREEK, MD.			
1 surveyor.....	165 00	PARKERSBURG, W. VA.	
		1 surveyor.....	350 00
EASTERN, MD.			
1 collector.....	1,200 00		
1 inspector.....	1,460 00		
1 inspector.....	1,095 00		

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
ALBEMARLE, N. C.		SAVANNAH, GA.—Continued.	
1 collector, (no salary mentioned)		7 temporary inspectors, at \$1,095 each, per annum	7,665 00
1 deputy collector and inspector	\$1,460 00	19 night watchmen, at \$912 50 each	17,337 50
1 deputy collector and inspector	1,095 00	7 boatmen at \$720 each, per annum	5,040 00
1 inspector of the coast	365 00	1 weigher and gauger	1,500 00
1 clerk	424 88	1 storekeeper	900 00
2 boat hands	60 00	1 assistant storekeeper	1,095 00
PAMLICO, N. C.		1 porter	840 00
1 collector	\$2,052 94	1 porter	360 00
2 deputy collectors and inspectors	2,920 00	BRUNSWICK, GA.	
1 inspector, temporary	1,460 00	1 collector	2,787 29
1 deputy collector and inspector	730 00	2 deputy collectors and inspectors, at \$1,195 each	2,390 00
2 revenue boatmen at \$300 each, per annum	600 00	4 boatmen, at \$420 each	1,680 00
1 inspector	360 00	ST. MARY'S, GA.	
2 revenue boatmen	600 00	1 collector	872 55
BEAUFORT, N. C.		1 deputy collector and inspector	1,460 00
1 collector	1,265 05	FERNANDINA, FLA.	
1 inspector	675 00	1 collector	1,328 00
1 boatman	300 00	1 deputy collector and inspector	1,296 00
WILMINGTON, N. C.		1 inspector	730 00
1 deputy collector and inspector	2,000 00	1 temporary inspector	30 00
1 clerk	1,272 48	1 boatman and porter	420 00
1 inspector, weigher, and gauger	1,500 00	3 boatmen, at \$360 each, per annum	1,080 00
6 inspectors at \$1,460 each per annum	8,760 00	1 boatman	223 00
1 messenger and storekeeper	1,111 00	ST. JOHN'S, FLA.	
2 boatmen, at \$360 each, per annum	720 00	1 inspector and deputy	1,336 00
GEORGETOWN, S. C.		2 inspectors	1,095 00
1 collector	694 62	1 night inspector	93 00
1 inspector	1,095 00	4 boatmen, at \$360 each, per annum	1,440 00
2 boatmen, at \$600 each, per annum	1,200 00	ST. AUGUSTINE, FLA.	
CHARLESTON, S. C.		1 collector	893 87
1 collector	6,400 00	2 inspectors, at \$1,437 each, per annum	2,874 00
1 deputy collector	1,768 29	KEY WEST, FLA.	
1 auditor	1,358 59	1 collector	1,739 93
2 clerks	3,035 15	1 deputy collector	1,460 00
2 clerks	2,719 75	1 inspector	1,460 00
1 clerk	375 00	1 clerk	939 00
1 registry clerk	1,258 05	1 temporary inspector	717 00
2 appraisers, at \$1,500 each, per annum	3,000 00	1 inspector, (St. Mark's district)	1,082 00
1 weigher and measurer	1,439 55	ST. MARK'S, FLA.	
1 gauger	759 70	8 deputy collectors and inspectors, at \$4 per diem.	
3 storekeepers	2,399 00	1 collector	877 96
1 examiner of drugs	83 34	2 deputy collectors, at \$1,460 each	2,920 00
12 day inspectors	11,052 00	ATA-LACHICOLA, FLA.	
10 night inspectors	5,002 00	1 collector	1,509 58
4 watchmen, at \$730 each, per annum	2,920 00	1 inspector, weigher, and gauger	1,239 45
2 porters	1,407 90	1 clerk	1,095 00
4 bargemen	2,526 50	1 boatman	1,200 00
1 porter	150 00	1 temporary inspector	36 00
1 messenger	1,000 00	PENSACOLA, FLA.	
BEAUFORT, S. C.		1 collector	3,000 00
1 collector	1,166 00	2 deputy collectors, at \$1,095 each, per annum	2,190 00
SAVANNAH, GA.		3 inspectors, at \$1,095 each, per annum	3,285 00
1 deputy collector and clerk	2,500 00	4 boatmen, at \$360 each, per annum	1,440 00
1 auditor	2,000 00		
1 cashier and bookkeeper	1,800 00		
1 clerk	1,600 00		
5 clerks at \$1,500 each, per annum	7,500 00		
1 clerk	1,000 00		
2 appraisers, at \$1,500 each, per annum	3,000 00		
10 inspectors, at \$1,460 each, per annum	14,600 00		

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
MOBILE, ALA.		NEW ORLEANS—Continued.	
1 collector	\$6,000 00	1 warehouse superintendent	2,000 00
1 deputy collector	2,500 00	15 storekeepers, at \$1,460 each, per annum	\$20,456 88
1 auditor and impost clerk	1,800 00	1 assistant storekeeper	549 09
1 cashier of customs and depository	3,000 00	2 weighers, at \$2,000 each, per annum	3,366 67
1 marine entrance and clearance clerk	1,500 00	4 deputy weighers	5,958 33
7 inspectors, at \$1,460 each, per annum	11,220 00	2 deputy weighers	1,713 04
4 inspectors	5,600 00	3 gaugers	4,500 00
1 inspector, weigher, and measurer	1,500 00	59 inspectors	86,056 00
1 inspector and storekeeper	1,460 00	25 temporary river inspectors	26,529 00
1 night inspector	900 00	47 night inspectors	50,493 00
1 night watchman	1,460 00	12 special inspectors and watchmen	7,593 72
1 day watchman	1,080 00	24 boatmen	16,052 56
1 night inspector	450 00	3 samplers	2,400 78
1 boatman	600 00	1 assistant boarding officer	1,974 00
PEARL RIVER, MISS.		1 engineer	726 72
1 collector	250 00	1 carpenter	177 00
1 deputy collector	300 00	1 naval officer and employés	23,320 00
VICKSBURG, MISS.		TECHE, LA.	
1 collector, (compensation not reported.)		2 inspectors and boarding officers	1,232 00
NATCHEZ, MISS.		GALVESTON, TEXAS.	
1 collector	631 70	1 collector	3,032 49
NEW ORLEANS, LA.		1 deputy collector	2,000 00
1 collector	6,000 00	1 deputy collector and clerk	1,800 00
3 deputy collectors	6,122 28	1 deputy collector and inspector	1,800 00
1 auditor	3,000 00	1 deputy collector and inspector	1,500 00
1 cashier	2,416 67	1 surveyor	1,000 00
1 assistant cashier	1,000 00	1 weigher, gauger, and measurer	1,800 00
1 assistant cashier	900 00	5 clerks, at \$1,600 each, per annum	8,000 00
1 entry clerk	2,200 00	8 inspectors, at \$1,460 per annum, each	11,630 00
5 clerks	9,655 56	2 boatmen, at \$600 per annum, each	1,200 00
16 clerks, at \$1,800 each, per annum	27,901 65	4 boatmen, at \$900 per annum, each	3,600 00
10 clerks, at \$1,700 each, per annum	16,451 19	1 night watchman	1,095 00
7 clerks, at \$1,600 each, per annum	11,085 70	3 night inspectors, at \$1,460 each	4,380 00
17 clerks, at \$1,500 each, per annum	24,288 20	1 messenger	730 00
3 clerks, at \$1,400 each, per annum	3,200 65	1 porter	730 00
3 clerks, at \$1,300 each, per annum	3,351 17	1 laborer, at \$4 per day	1,252 00
2 clerks, at \$1,200 each, per annum	1,696 67	1 laborer, at \$3 per day	939 00
1 clerk, at \$1,100	549 99	2 temporary laborers, at \$3 per day	1,704 50
1 clerk, at \$1,000	836 11	SALURIA, TEXAS.	
1 clerk, at \$700	623 64	1 collector	2,669 36
13 messengers	6,894 06	1 surveyor	600 00
3 appraisers, at \$3,000 each, per annum	9,000 00	1 deputy collector	1,500 00
1 assistant appraiser	2,500 00	1 deputy collector	1,500 00
4 examiners, at \$1,800 each, per annum	6,837 28	2 inspectors, at \$1,460 each, per annum	2,920 00
2 examiners, at \$1,500 each, per annum	2,250 00	2 inspectors, mounted, at 1,460 each, per annum	2,920 00
1 special examiner of drugs	1,000 00	1 clerk	1,460 00
2 laborers, at \$1,095 each	2,191 20	1 storekeeper	480 00
2 chief laborers, at \$1,000 each	2,000 00	1 storekeeper	142 00
8 laborers, at \$950 each, per annum	7,068 20	1 boatman	600 00
1 surveyor	2,500 00	1 porter and messenger	240 00
1 deputy surveyor	1,793 48	CORPUS CHRISTI, TEXAS.	
2 clerks at \$1,800 each, per annum	2,700 00	1 collector	2,480 70
1 clerk	1,292 12	1 deputy collector	1,487 78
4 clerks, at \$1,200 each, per annum	3,332 62	1 clerk	1,500 00
1 clerk, at \$1,000	500 00	1 inspector	1,264 00
2 clerks	511 01	1 inspector	632 00
1 clerk	366 00	6 deputy collectors and inspectors, at \$1,460 each, per annum	8,760 00
7 messengers	2,800 71	1 mounted inspector of customs	1,460 00
1 messenger	200 54	1 mounted inspector of customs	872 00
1 messenger	1,467 00	1 mounted inspector of customs	972 00
10 laborers, at \$900 each, per annum	8,115 00	1 mounted inspector of customs	364 00
1 chief laborer	900 00	1 mounted inspector of customs	760 00
37 laborers	25,216 22		

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
BRAZOS DE SANTIAGO, TEXAS.		CUYAHOGA, OHIO—Continued.	
1 collector	\$2,500 00	2 lumber inspectors, at \$1,095 each ..	\$2,180 00
1 deputy collector	2,085 00	1 night watchman	912 50
1 deputy collector, cashier, and bookkeeper	2,500 00	1 porter and janitor	730 00
1 entry clerk	2,000 00	SANDUSKY, OHIO.	
1 bond clerk	2,000 00	1 collector	2,500 00
2 deputy collectors and inspectors, at \$2,000 each, per annum	4,000 00	1 deputy collector	1,000 00
1 deputy collector and inspector	2,400 00	1 deputy collector and inspector	912 50
1 storekeeper, weigher, gauger, and measurer	1,574 00	1 deputy collector	600 00
1 clerk and inspector	1,600 00	1 deputy collector	300 00
11 inspectors, at \$1,460 each, per annum	16,060 00	3 clerks, at \$200 each, per annum ..	600 00
1 female inspector	960 00	1 clerk	600 00
1 messenger	600 00	MIAMI, OHIO.	
1 detective	369 00	1 collector	2,546 35
1 boatman	480 00	1 deputy collector	1,491 27
1 temporary inspector and detective ..	156 00	1 deputy collector and inspector	1,300 00
PASO DEL NORTE, TEXAS.		3 inspectors	3,285 00
1 collector	2,000 00	1 inspector	765 00
3 deputy collectors, at \$1,500 each ..	4,500 00	1 detective	45 00
3 deputy collectors, at \$1,000 each, per annum	3,000 00	1 messenger	300 00
1 deputy collector	300 00	DETROIT, MICH.	
1 clerk and inspector	1,000 00	1 collector	2,900 00
4 mounted inspectors	5,110 00	1 special deputy collector and clerk ..	2,250 00
MEMPHIS, TENN.		1 clerk	1,500 00
1 surveyor	2,269 16	1 deputy collector and clerk	1,500 00
1 clerk	1,200 00	1 deputy collector and clerk	1,400 00
1 messenger	600 00	2 deputy collectors and inspectors	2,600 00
NASHVILLE, TENN.		1 deputy collector and inspector	1,200 00
1 surveyor	1,662 74	1 deputy collector and inspector	1,000 00
PADUCAH, KY.		1 deputy collector and inspector	915 76
1 surveyor	350 00	1 deputy collector and inspector	912 50
LOUISVILLE, KY.		2 deputy collectors and inspectors	1,600 00
1 surveyor (compensation not reported.) ..		1 deputy collector and inspector	300 00
1 chief clerk	1,500 00	3 deputy collectors and inspectors	600 00
1 inspector and deputy surveyor	1,460 00	1 deputy collector and inspector	120 00
1 recording clerk	1,100 00	1 deputy collector and inspector	90 00
1 inspector	912 50	1 inspector	1,460 00
1 porter and warehouseman	720 00	1 inspector	1,003 75
CINCINNATI, OHIO.		1 inspector	949 00
1 surveyor	3,000 00	2 inspectors	1,825 00
1 deputy surveyor	2,000 00	4 inspectors, at \$500 each, per annum ..	3,200 00
1 assistant bookkeeper	1,200 00	1 inspector	803 00
1 measuring clerk	1,252 00	1 inspector	700 00
1 weigher, gauger, &c	600 00	3 inspectors, at \$600 each, per annum ..	1,800 00
1 additional clerk	1,000 00	1 inspector	590 00
3 storekeepers, at \$850 each, per annum ..	2,550 00	1 inspector	500 05
1 janitor	480 00	1 inspector	500 00
CUYAHOGA, OHIO.		1 inspector	240 00
1 collector	2,500 00	1 inspector	120 00
1 special deputy	2,000 00	1 inspector	5 00
1 cashier and bookkeeper	1,500 00	1 deputy collector and inspector	5 00
1 bond and entry clerk	1,200 00	1 deputy collector and inspector	600 00
1 marine clerk	1,095 00	1 deputy collector	240 00
1 general clerk	1,095 00	1 deputy collector	200 00
1 deputy collector, in charge Grand Trunk Railway Crossing	1,460 00	1 female inspector	320 00
4 inspectors at Grand Trunk Crossing ..	4,380 00	1 porter, messenger, and watchman	900 00
2 inspectors at Grand Trunk Crossing* ..	2,100 00	4 inspectors, at \$1,000 each, per annum ..	4,000 00

* Paid by Grand Trunk Railway Company through custom-house.

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
HURON, MICH.—Continued.		CHICAGO, ILL.—Continued.	
1 inspector at Grand Trunk Crossing*	\$821 25	2 inspectors, at \$1,460 each, per annum	\$2,920 00
1 inspector at Grand Trunk Crossing	821 25	2 inspectors, at \$1,185 50 each, per annum	2,371 00
1 deputy at Grand Trunk Crossing	912 50	7 inspectors, at \$1,093 50 each, per annum	7,654 50
1 night deputy at Grand Trunk Crossing	720 00	1 inspector	1,093 00
1 female inspector at Grand Trunk Crossing	240 00	2 inspectors, at \$643	1,286 00
4 inspectors, (special,) at \$912 50 each	3,650 00	1 inspector	565 50
1 watchman and porter	730 00	1 inspector	460 00
1 deputy collector at St. Clair	800 00	1 inspector	183 00
1 deputy collector at Marine City	800 00	1 watchman	912 50
1 deputy collector at Bay City	1,095 00	1 watchman	885 00
1 deputy collector at East Saginaw	600 00	1 porter	530 00
1 deputy collector at Algonac	420 00	1 laborer	600 00
1 deputy collector at Alpena	360 00	1 special inspector	248 00
1 deputy collector at Lexington	180 00	1 special inspector	935 40
1 temporary inspector	440 77		
1 inspector at Toronto, Ontario*	1,460 00	GALENA, ILL.	
1 inspector at Stratford, Ontario*	1,460 00	1 surveyor	729 05
		1 clerk	500 00
SUPERIOR, MICH.		PEORIA, ILL.	
1 collector	2,900 00	1 surveyor	2,710 99
2 aids to the revenue	1,624 00		
1 deputy collector	1,200 00	QUINCY, ILL.	
1 deputy collector	900 00	1 surveyor	1,497 35
1 deputy collector	812 00		
1 deputy collector	458 34	ALTON, ILLINOIS.	
1 deputy collector	400 00	1 surveyor, (compensation not reported.)	
3 deputy collectors, at \$800 each	900 00		
2 deputy collectors, at \$570 each	1,140 00	CAIRO, ILL.	
1 deputy collector	100 00	1 surveyor	1,960 22
1 deputy collector	488 00	1 inspector	939 00
1 deputy collector	781 00		
MICHIGAN, MICH.		MILWAUKEE, WIS.	
1 collector	2,732 15	1 collector	2,900 00
1 deputy collector	1,000 00	2 deputy collectors, \$1,500 each	3,000 00
1 deputy collector	700 00	3 inspectors, at \$1,095 each	3,285 00
2 deputy collectors, at \$600 each	1,200 00	2 deputy collectors, at \$300 each	600 00
2 deputy collectors, at \$438 each	876 00	1 deputy collector	200 00
4 deputy collectors	1,560 00	1 deputy collector	150 00
5 deputy collectors	1,380 00	1 deputy collector	600 00
1 deputy collector (no compensation)		1 watchman	912 50
NEW ALBANY, IND.		MINNESOTA, MINN.	
1 surveyor	936 20	1 collector	2,500 00
		1 deputy collector	1,200 00
EVANSVILLE, IND.		1 deputy collector	730 00
1 surveyor	820 22	1 special collector, clerk, and inspector	1,215 50
1 clerk	469 43	1 inspector	730 00
		1 inspector	545 00
CHICAGO, ILL.		2 mounted inspectors, at \$10 95	2,190 00
1 collector	4,772 57	1 temporary inspector	27 00
1 deputy collector and clerk	2,500 00		
1 deputy collector and clerk	1,483 15	DUBUQUE, IOWA.	
2 deputy collectors and clerks, at \$1,300 each	2,600 00	1 surveyor	1,544 72
1 deputy collector and clerk	1,000 00	1 janitor	600 00
1 deputy collector and clerk	184 61		
1 surveyor of customs	350 00	BURLINGTON, IOWA.	
1 auditor	1,500 00	No report.	
1 cashier	1,400 00		
1 clerk	1,300 00	KEOKUK, IOWA.	
1 clerk	1,250 00	1 surveyor	350 00
2 clerks, at \$1,200 each, per annum	2,400 00	1 inspector	750 00

* Paid by Grand Trunk Railway Company through custom-house.

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
ST. LOUIS, MO.		SAN FRANCISCO, CAL.—Continued.	
1 surveyor and acting collector	\$6,140 97	2 assistant appraisers, at \$2,500 each,	\$5,000 00
1 special deputy and clerk	2,650 00	1 examiner	2,250 00
1 cashier and clerk	2,050 00	1 examiner	2,000 00
1 deputy cashier and clerk	1,900 00	3 clerks, at \$1,800 each, per annum	5,400 00
1 admeasurement clerk	1,650 00	1 clerk	1,700 00
1 statistical clerk	1,450 00	1 packer and sampler	1,200 00
1 copy clerk	600 00	1 superintendent of laborers	1,200 00
1 porter	900 00	1 messenger	1,080 00
1 porter	750 00	2 watchmen, at \$1,080 each, per annum	2,160 00
2 inspectors	2,392 00	12 laborers, at \$1,080 each, per annum	12,960 00
2 storekeepers	789 00	5 temporary laborers, at \$3 50 per diem	5,425 00
MONTANA AND IDAHO.		1 surveyor	4,000 00
No report.		1 deputy surveyor	3,060 00
PUGET SOUND, WASH. T.		1 clerk	1,800 00
1 collector	3,000 00	1 messenger	1,080 00
1 deputy collector	2,500 00	3 district officers, at \$1,800 each	5,400 00
1 deputy collector	1,800 00	25 inspectors, at \$1,560 each, per annum	39,000 00
1 record clerk and inspector	1,600 00	13 inspectors, at \$1,000 each, per annum	13,000 00
2 inspectors, at \$1,368 75	2,737 50	8 temporary inspectors	10,738 00
3 inspectors, at \$1,460	4,380 00	1 night inspector	1,560 00
1 night watchman	900 00	1 night inspector	1,400 00
4 boatmen, at \$900 each, per annum	3,600 00	14 night inspectors, at \$1,200 each	16,800 00
OREGON, OREG.		2 temporary inspectors	2,400 00
1 collector	3,000 00	4 weighers, at \$2,000	8,000 00
1 special deputy collector and clerk	1,800 00	1 gauger	2,000 00
2 deputy collectors, at \$1,500 each	3,000 00	6 laborers, at \$1,100 each, per annum	6,600 00
1 inspector	1,200 00	25 temporary laborers, at \$4 per day	31,000 00
1 inspector	771 74	2 boarding officers, at \$1,600 each	3,200 00
5 inspectors, at \$1,000 each, per annum	5,000 00	6 bargemen, at \$1,080 per annum, each	6,480 00
Sundry special inspectors	787 41	1 naval officer	4,500 00
SAN FRANCISCO, CAL.		1 deputy naval officer	3,000 00
1 collector	6,400 00	1 clerk	2,200 00
4 deputy collectors, at \$3,000 each, per annum	12,000 00	1 clerk	2,100 00
1 auditor	3,625 00	2 clerks, at \$1,875 per annum, each	3,750 00
2 clerks, at \$3,000 each, per annum	6,000 00	1 clerk	1,750 00
5 clerks, at \$2,200 each, per annum	12,000 00	3 clerks, at \$1,600 each, per annum	4,800 00
5 clerks, at \$2,000 each, per annum	10,000 00	1 messenger	1,050 00
4 clerks, at \$1,875 each, per annum	7,500 00	1 special agent, at \$3 per day	2,920 00
16 clerks, at \$1,800 each, per annum	18,800 00	1 assistant special agent	2,190 00
4 clerks, at \$1,600 each, per annum	6,400 00	ALASKA.	
5 messengers, at \$1,080 each, per annum	5,400 00	1 collector	3,286 36
3 watchmen, at \$1,080 each, per annum	3,240 00	1 deputy at Sitka	1,500 00
2 laborers, at \$1,080 each, per annum	2,160 00	2 deputies at Wrangel	1,500 00
2 appraisers, at \$3,000 each, per annum	6,000 00	3 deputies at Kodiak	1,500 00
		4 deputies at Unalaska	1,500 00
		1 deputy at Tongas	1,200 00
		2 clerks at Sitka, at \$1,200 each	2,400 00
		1 inspector at Sitka	1,460 00

Statement showing the amount of moneys expended for collecting the revenue from customs, at each custom-house in the United States, previous to June 30, 1870, not heretofore reported, per act of March 3, 1849.

District or port.	Period reported.	Amount.
Aroostook, Me	From July 1, 1869, to June 30, 1870.	\$11,369 47
Passamaquoddy, Me	From July 1, 1869, to June 30, 1870.	21,550 12
Machias, Me	From July 1, 1869, to June 30, 1870.	5,150 73
Frenchman's Bay, Me	From July 1, 1869, to March 31, 1870	5,152 67
Bangor, Me	From July 1, 1869, to March 31, 1870	13,849 86
Castine, Me	From July 1, 1869, to June 30, 1870.	8,560 04
Belfast, Me	From July 1, 1869, to March 31, 1870	4,696 77
Waldoboro, Me	From July 1, 1869, to June 30, 1870.	9,520 37
Wiscasset, Me	From January 1, 1869, to June 30, 1870.	5,221 14
Bath, Me	From July 1, 1869, to February 21, 1870	5,772 74
Portland and Falmouth, Me	From April 20, 1869, to June 30, 1870	111,577 94
Saco, Me	From April 1, 1869, to August 1, 1869.	156 41
Kennebunk, Me	From July 1, 1869, to June 30, 1870.	1,149 62
York, Me	From July 1, 1869, to June 30, 1870.	441 78
Portsmouth, N. H.	From July 1, 1869, to June 30, 1870.	10,460 96
Vermont, Vt.	From July 1, 1869, to June 30, 1870.	96,556 26
Newburyport, Mass	From July 1, 1869, to March 31, 1870	4,757 96
Gloucester, Mass.	From May 4, 1869, to March 31, 1870.	11,779 82
Salem and Beverly, Mass.	From April 1, 1869, to March 31, 1870.	15,036 58
Marblehead, Mass	From July 1, 1869, to June 30, 1870	4,827 24
Boston and Charlestown, Mass	From January 1, 1869, to March 31, 1870.	462,709 33
Plymouth, Mass	From July 1, 1869, to June 30, 1870.	3,626 00
Barnstable, Mass.	From April 1, 1869, to June 30, 1870	8,824 94
New Bedford, Mass	From July 1, 1869, to June 30, 1870.	9,340 11
Fall River, Mass.	From July 1, 1869, to June 30, 1870.	5,874 00
Edgartown, Mass	From July 1, 1869, to June 30, 1870.	5,796 55
Nantucket, Mass	From July 1, 1869, to June 30, 1870.	1,954 88
Providence, R. I.	From April 1, 1869, to March 31, 1870.	21,141 68
Bristol and Warren, R. I.	From July 1, 1869, to June 30, 1870	2,740 89
Newport, R. I.	From July 1, 1869, to June 30, 1870.	6,889 36
Stonington, Conn	From July 1, 1869, to June 30, 1870.	2,718 33
New London, Conn.	From July 1, 1869, to June 30, 1870.	5,620 08
Middletown, Conn	From July 1, 1869, to June 30, 1870.	2,851 62
New Haven, Conn	From July 1, 1869, to June 30, 1870.	19,530 27
Fairfield, Conn.	From July 1, 1869, to December 31, 1869	1,537 86
Sag Harbor, N. Y.	From July 1, 1869, to June 30, 1870	1,164 75
New York, N. Y.	From July 1, 1869, to April 30, 1870	1,778,853 33
Albany, N. Y.	From July 1, 1869, to March 31, 1870	3,983 99
Champlain, N. Y.	From July 1, 1869, to June 30, 1870.	31,763 49
Oswegatchie, N. Y.	From July 1, 1869, to June 30, 1870.	29,706 02
Cape Vincent, N. Y.	From July 1, 1869, to June 30, 1870.	19,685 20
Oswego, N. Y.	From July 1, 1869, to June 30, 1870.	58,784 56
Genesee, N. Y.	From April 1, 1869, to March 31, 1870.	19,782 38
Niagara, N. Y.	From July 1, 1869, to June 30, 1870.	33,844 28
Buffalo Creek, N. Y.	From April 1, 1869, to March 31, 1870	46,760 19
Dunkirk, N. Y.	From July 1, 1869, to March 31, 1870	2,263 94
Newark, N. J.	From July 1, 1869, to March 31, 1870	2,821 24
Perth Amboy, N. J.	From July 1, 1869, to June 30, 1870.	7,094 89
Little Egg Harbor, N. J.	From July 1, 1869, to June 30, 1870.	1,562 45
Great Egg Harbor, N. J.	From July 1, 1869, to June 30, 1870.	1,128 80
Burlington, N. J.	From July 1, 1869, to June 30, 1870.	269 65
Bridgeton, N. J.	From July 1, 1869, to June 30, 1870.	551 76
Philadelphia, Pa.	From March 1, 1869, to June 30, 1869.	141,634 71
Erie, Pa.	From April 1, 1869, to June 30, 1870.	10,017 29
Pittsburg, Pa.	From July 1, 1869, to June 30, 1870.	4,006 27
Delaware, Del	From July 1, 1869, to March 31, 1870	6,846 98
Baltimore, Md.	From May 1, 1869, to March 31, 1870	282,304 11
Annapolis, Md.	From July 1, 1869, to March 31, 1870.	677 34
Town Creek, Md.	No report.	
Eastern District, Md.	From April 1, 1869, to June 30, 1870.	3,850 25
Georgetown, D. C.	From July 1, 1869, to June 30, 1870.	5,178 26
Alexandria, Va	From January 1, 1869, to June 30, 1870	7,484 58
Tappahannock, Va.	From April 1, 1869, to October 31, 1869	504 32
Richmond, Va	From January 1, 1869, to December 31, 1870.	8,195 50
Yorktown, Va	From July 1, 1869, to June 30, 1870	2,675 62
Petersburg, Va	From January 1, 1869, to March 31, 1870	6,058 15
Norfolk and Portsmouth, Va.	From January 1, 1869, to December 31, 1869	20,886 82
Cherrystone, Va	From July 1, 1869, to June 30, 1870.	4,327 39
Wheeling, West Va.	From July 1, 1869, to June 30, 1870	1,186 13
Parkersburg, West Va.	From April 28, 1869, to June 30, 1870	451 68
Albemarle, N. C.	From January 1, 1869, to June 30, 1870	6,895 83
Paulico, N. C.	From July 1, 1869, to June 30, 1870	8,182 49
Beaufort, N. C.	From July 1, 1869, to June 30, 1870	2,407 81
Wilmington, N. C.	From July 1, 1869, to June 30, 1870.	16,831 24
Georgetown, S. C.	From January 1, 1869, to March 31, 1870	4,998 17
Charleston, S. C.	From July 1, 1869, to June 30, 1870.	43,153 77
Beaufort, S. C.	From January 1, 1869, to March 31, 1870.	3,209 15
Savannah, Ga.	From July 1, 1869 to December 31, 1869	28,964 39
Brunswick, Ga.	From January 1, 1869, to June 30, 1870	9,702 70

Statement showing the amount of moneys expended for collecting the revenue, &c.—Continued.

District or port.	Period reported.	Amount.
St. Mary's, Ga.	From April 1, 1869, to June 30, 1870	\$1,996 86
Fernandina, Fla.	From July 1, 1869, to June 30, 1870	4,887 22
St. John's, Fla.	From July 1, 1869, to June 30, 1870	6,568 53
St. Augustine, Fla.	From July 1, 1869, to June 30, 1870	6,031 96
Key West, Fla.	From July 1, 1869, to June 30, 1870	11,569 53
St. Mark's, Fla.	From July 1, 1869, to June 30, 1870	7,279 87
Appalachicola, Fla.	From April 1, 1869, to June 30, 1870	5,776 68
Pensacola, Fla.	From July 1, 1869, to March 31, 1870	6,427 87
Mobile, Ala.	From April 1, 1869, to March 31, 1870	52,004 27
Selma, Ala.	No report.	
Pearl River, Miss.	No report.	
Vicksburg, Miss.	From July 1, 1869, to March 31, 1870	377 50
Natchez, Miss.	From April 1, 1869, to June 30, 1870	524 68
New Orleans, La.	From January 1, 1869, to June 30, 1870	288,761 05
Teché, La.	From April 1, 1869, to September 30, 1869	578 00
Texas, Tex.	From April 1, 1869, to October 31, 1869	30,755 23
Saluria, Tex.	From July 1, 1869, to March 31, 1870	14,805 12
Corpus Christi, Tex.	From July 1, 1869, to March 31, 1870	20,082 59
Brazos de Sautiago, Tex.	From July 1, 1869, to March 31, 1870	39,639 46
Paso del Norte, Tex.	From July 1, 1869, to February 11, 1870	7,595 56
Memphis, Tenn.	From March 4, 1866, to June 30, 1870	13,022 32
Nashville, Tenn.	From July 1, 1869, to June 30, 1870	2,782 94
Paducah, Ky.	From July 1, 1865, to October 23, 1865	2,053 06
Louisville, Ky.	From May 10, 1869, to March 31, 1870	10,617 73
Cincinnati, Ohio.	From July 1, 1868, to June 30, 1869	2,551 77
Cuyahoga, Ohio.	From April 12, 1869, to March 31, 1870	14,844 52
Sandusky, Ohio.	From July 1, 1869, to June 30, 1870	4,079 82
Miami, Ohio.	From July 1, 1869, to June 30, 1870	9,627 35
Detroit, Mich.	From July 1, 1869, to March 31, 1870	23,764 96
Huron, Mich.	From April 1, 1869, to March 31, 1870	34,580 55
Superior, Mich.	From January 1, 1869, to April 1, 1870	13,698 99
Michigan, Mich.	From July 1, 1869, to June 30, 1870	9,327 73
New Albany, Ind.	From October 1, 1868, to September 30, 1869	470 00
Evansville, Ind.	From April 1, 1869, to June 30, 1870	1,707 49
Chicago, Ill.	From April 1, 1869, to June 30, 1870	70,711 74
Galena, Ill.	From July 1, 1869, to June 30, 1870	1,066 70
Peoria, Ill.	No report.	
Quincy, Ill.	From July 1, 1869, to March 31, 1870	497 54
Alton, Ill.	From May 11, 1869, to June 30, 1870	815 73
Cairo, Ill.	From July 1, 1869, to March 31, 1870	2,149 72
Milwaukee, Wis.	From July 1, 1869, to December 31, 1869	9,556 22
Minnesota, Minn.	From July 1, 1869, to June 30, 1870	11,345 57
Dubuque, Iowa.	From July 1, 1869, to June 30, 1870	2,608 95
Burlington, Iowa.	No report.	
Keokuk, Iowa.	From January 1, 1869, to June 30, 1870	2,991 34
St. Louis, Mo.	From July 1, 1869, to June 30, 1870	63,082 73
Montana and Idaho.	From May 8, 1867, to March 31, 1870	5,815 35
Alaska, Alaska.	From October 18, 1867, to December 31, 1869	9,674 22
Wrangel Island, Alaska.	From May 1, 1868, to December 31, 1868	42 58
Puget's Sound, Wash. Ter.	From January 1, 1869, to May 31, 1870	32,244 73
Oregon, Oreg.	From January 1, 1869, to June 30, 1869	8,506 91
San Francisco, Cal.	From January 1, 1869, to February 20, 1870	445,911 17
Total		4,895,288 06

Statement showing the amount of moneys expended for the revenue-cutter service at each custom-house in the United States previous to June 30, 1870, not heretofore reported, per act of March 3, 1849.

District.	Period reported.	Amount.
Passamaquoddy, Me	From July 1, 1869, to June 30, 1870	\$25,021 70
Castine, Me	From July 1, 1869, to June 30, 1870	23,740 82
Belfast, Me	From July 1, 1869, to December 31, 1869	370 92
Waldoboro, Me	From July 1, 1869, to March 31, 1870	1,146 60
Bath, Me	From July 1, 1869, to March 31, 1870	260 73
Portland and Falmouth, Me	From July 1, 1869, to June 30, 1870	42,078 02
Portsmouth, N. H.	From July 1, 1869, to June 30, 1870	4,005 24
Boston and Charlestown, Mass.	From July 1, 1869, to March 31, 1870	39,197 06
Plymouth, Mass.	From July 1, 1869, to June 30, 1870	671 44
New Bedford, Mass.	From April 1, 1869, to February 28, 1870	22,671 68
Edgartown, Mass.	From July 1, 1869, to June 30, 1870	1,540 35
Providence, R. I.	From July 1, 1868, to March 31, 1870	662 05
Newport, R. I.	From July 1, 1869, to June 30, 1870	24,393 94
New London, Conn.	From July 1, 1869, to June 30, 1870	23,530 99
New Haven, Conn.	From July 1, 1869, to June 30, 1870	296 71
Sag Harbor, N. Y.	From July 1, 1869, to June 30, 1870	1,220 08
New York, N. Y.	From July 1, 1869, to March 31, 1870	105,051 54
Oswegatchie, N. Y.	From July 1, 1869, to June 30, 1870	10,695 68
Oswego, N. Y.	From April 1, 1869, to June 30, 1870	577 76
Buffalo Creek, N. Y.	From July 1, 1869, to June 30, 1870	1,664 22
Philadelphia, Pa.	From March 1, 1869, to December 31, 1869	30,700 76
Erie, Pa.	From May 24, 1869, to June 30, 1870	12,835 71
Delaware, Del.	From July 1, 1869, to March 31, 1870	27,477 22
Baltimore, Md.	From May 1, 1869, to March 31, 1870	95,095 93
Richmond, Va.	From July 1, 1869, to March 31, 1870	1,530 15
Norfolk and Portsmouth, Va.	No report.	
Panlico, N. C.	From July 1, 1869, to March 31, 1870	20,370 03
Beaufort, N. C.	No report.	
Wilmington, N. C.	From July 1, 1869, to March 31, 1870	22,587 57
Georgetown, S. C.	From March 1, 1869, to December 31, 1869	14,745 55
Charleston, S. C.	From July 1, 1869, to June 30, 1870	21,231 25
Savannah, Ga.	From June 1, 1869, to December 31, 1869	18,847 76
Fernandina, Fla.	From July 1, 1869, to June 30, 1870	19,830 51
Key West, Fla.	From July 1, 1869, to June 30, 1870	18,493 23
Appalachicola, Fla.	From April 1, 1869, to June 30, 1870	22,248 43
Mobile, Ala.	From July 1, 1869, to December 31, 1869	22,806 02
New Orleans, La.	From July 1, 1869, to December 31, 1869	23,630 74
Texas, Tex.	From July 1, 1869, to January 11, 1870	10,536 70
Saluria, Tex.	From July 1, 1869, to December 31, 1869	6,459 71
Brazos de Santiago, Tex.	From June 4, 1869, to September 30, 1869	823 22
Cuyahoga, Ohio	From July 1, 1869, to March 31, 1870	7,420 30
Detroit, Mich.	From July 1, 1869, to June 30, 1870	36,644 40
Chicago, Ill.	From July 1, 1869, to September 30, 1869	637 56
Milwaukee, Wis.	From July 1, 1869, to June 30, 1870	11,583 95
Alaska, Alaska	From October 18, 1867, to June 30, 1870	55,197 35
Puget's Sound, Wash. T.	From October 1, 1868, to May 31, 1870	24,096 82
Oregon, Oreg.	No report.	
San Francisco, Cal.	From January 1, 1869, to February 20, 1870	179,848 70
Total		1,034,507 10

Statement of revenue collected from the beginning of the government to June 30, 1870, from the following sources.

Years.	Customs.	Internal revenue.	Direct taxes.	Postage.	Public lands.	Dividends and sales of bank stock and bonus.	Miscellaneous.	Net revenue.	Loans and treasury notes, &c.	Total receipts.
From Mar. 4, 1789, to Dec. 31, 1791.	\$4,399,473 09						\$19,440 10	\$4,418,913 19	\$5,791,112 56	\$10,210,025 75
1792.	3,443,070 85	\$208,942 81				\$8,028 00	9,918 65	3,669,960 31	5,070,806 46	8,740,766 77
1793.	4,255,306 56	337,705 70		\$11,020 51		38,500 00	10,390 37	4,652,923 14	1,067,701 14	5,720,624 28
1794.	4,801,065 28	274,089 62		29,478 49		303,472 00	23,799 48	5,431,904 87	4,609,196 78	10,041,101 65
1795.	5,588,461 26	337,755 36		22,400 00		160,000 00	5,917 97	6,114,534 59	3,305,268 20	9,419,802 79
1796.	6,567,987 94	475,289 60		72,909 84	\$4,836 13	1,240,000 00	16,506 14	8,377,529 65	362,800 00	8,740,329 65
1797.	7,549,649 65	575,491 45		64,500 00	83,540 60	325,220 00	30,379 29	8,688,780 99	70,135 41	8,758,916 40
1798.	7,106,061 93	644,357 95		39,500 00	11,963 11	79,920 00	18,692 81	7,900,495 80	308,574 27	8,209,070 07
1799.	6,610,449 31	779,136 44		41,000 00		71,040 00	45,187 56	7,546,813 31	5,074,646 53	12,621,459 84
1800.	9,080,932 73	809,396 55	\$734,223 97	78,000 00	443 75	71,040 00	74,712 10	10,848,749 10	1,602,435 04	12,451,184 14
1801.	10,750,778 93	1,048,033 43	534,343 38	79,500 00	167,726 06	88,800 00	266,149 15	12,935,330 95	10,125 00	12,945,455 95
1802.	12,438,235 74	621,898 89	206,565 44	35,000 00	188,628 02	1,327,560 00	177,905 86	14,995,793 95	5,597 36	15,001,391 31
1803.	10,479,417 61	215,179 69	71,879 20	16,427 26	165,675 69		115,518 18	11,064,097 63		11,064,097 63
1804.	11,098,563 33	50,941 29	50,198 44	26,500 00	487,546 71		112,575 53	11,826,307 38	9,532 64	11,835,840 02
1805.	12,936,487 04	21,747 15	21,882 91	21,342 50	540,193 80		19,039 80	13,560,693 20	128,814 94	13,689,508 14
1806.	14,667,698 17	20,101 45	55,763 86	41,117 67	765,245 73		10,004 19	15,559,931 07	48,897 71	15,608,828 73
1807.	15,845,521 61	13,051 40	34,732 56	3,614 73	466,163 27		34,935 69	16,398,019 26		16,398,019 26
1808.	16,363,550 58	8,210 73	19,159 21		647,939 06		21,802 35	17,060,661 93	1,882 16	17,062,544 09
1809.	7,296,020 58	4,044 39	7,517 31		442,252 33		23,638 51	7,773,473 12		7,773,473 12
1810.	8,583,309 31	7,430 63	12,448 68		696,546 82		84,476 84	9,384,214 23	2,759,992 25	12,144,206 53
1811.	13,313,222 73	2,295 95	7,666 66	37 70	1,040,237 53		60,068 52	14,423,529 09	8,309 05	14,431,838 14
1812.	8,958,777 53	4,903 06	859 22	85,039 70	710,427 78		41,125 47	9,801,132 76	12,837,900 00	22,639,032 76
1813.	13,224,622 25	4,755 04	3,805 52	35,000 00	835,655 14		236,571 00	14,340,409 95	26,184,435 00	40,524,844 95
1814.	5,998,772 08	1,662,984 82	2,219,497 36	45,000 00	1,135,971 09		119,399 81	11,181,625 16	23,377,911 79	34,559,536 95
1815.	7,282,942 22	4,678,059 07	2,162,673 41	135,000 10	1,287,959 29		150,282 74	15,696,916 82	35,264,320 78	50,961,237 60
1816.	36,306,874 88	5,124,708 31	4,253,635 09	149,787 74	1,717,985 03		123,994 61	47,676,985 66	9,494,436 16	57,171,421 82
1817.	26,283,348 49	2,678,100 77	1,834,187 04	29,371 91	1,991,226 06		80,389 17	33,099,049 74	754,542 59	33,833,592 33
1818.	17,176,385 00	955,270 20	204,333 36	20,070 00	2,606,564 77		37,547 71	21,585,171 04	8,765 62	21,593,936 66
1819.	20,283,608 70	229,593 63	83,650 78	71 32	3,274,422 78		57,027 10	24,603,374 37	2,291 00	24,605,665 37
1820.	15,005,612 15	106,260 52	31,586 82	6,465 95	1,635,871 61	1,000,000 00	54,872 49	17,840,669 55	3,040,824 13	20,881,493 68
1821.	13,004,447 15	69,027 63	29,349 05	516 91	1,212,966 46		152,072 52	14,573,379 72	5,000,324 00	19,573,703 72
1822.	17,589,761 94	67,665 71	20,961 56	602 04	1,803,581 54		452,355 15	20,232,427 94		20,232,427 94
1823.	19,088,433 44	34,242 17	10,337 71	110 69	1,566,523 10		141,019 15	20,540,666 26		20,540,666 26
1824.	17,878,325 71	34,663 37	6,201 96		984,418 15		127,603 60	19,381,212 79	5,000,000 00	24,381,212 79
1825.	20,098,713 45	25,771 35	2,330 85	469 56	1,216,090 56		129,982 25	21,840,858 02	5,000,000 00	26,840,858 02
1826.	23,341,331 77	21,589 93	6,638 76	300 14	1,393,785 09		94,288 52	25,260,434 21		25,260,434 21
1827.	19,712,283 29	19,885 68	2,626 90	101 00	1,495,845 26		1,315,621 83	22,966,363 96		22,966,363 96
1828.	23,205,523 64	17,451 54	2,218 81	20 15	1,018,308 75		65,106 34	24,763,629 23		24,763,629 23
1829.	22,681,965 91	14,502 74	11,335 05	86 60	1,517,175 13		112,561 95	24,827,627 38		24,827,627 38
1830.	21,922,391 39	12,160 82	16,980 59	55 13	2,329,356 14		73,172 64	24,844,116 51		24,844,116 51
1831.	24,224,441 77	6,933 51	10,506 01	561 02	3,210,815 48		583,563 03	28,526,820 82		28,526,820 82

1832	28,465,237 24	11,630 65	6,791 13	244 95	2,623,321 03	659,000 00	99,276 16	31,865,561 16	31,865,561 16
1833	29,032,508 91	2,759 00	394 12		3,967,682 55	610,285 00	334,796 67	33,948,426 25	33,948,426 25
1834	16,214,957 15	4,196 09	19 80	100 00	4,857,600 69	586,649 50	128,412 32	21,791,935 55	21,791,935 55
1835	19,391,310 59	10,459 48	4,263 33	893 00	14,757,600 75	569,280 82	696,279 13	35,430,087 10	35,430,087 10
1836	23,409,940 53	370 00		10 91	24,877,179 86	328,674 67	2,209,891 32	50,826,796 08	50,826,796 08
1837	11,169,290 39	5,493 84	1,687 70		6,776,236 52	1,375,965 44	5,562,190 80	24,890,864 69	2,992,989 15
1838	16,158,800 36	2,467 27			3,081,939 47	4,512,102 22	2,517,252 42	26,302,561 74	12,716,820 86
1839	23,137,924 81	2,553 32	755 22		7,076,447 35		1,265,068 91	30,023,966 68	3,857,276 21
1840	13,499,502 17	1,682 25			3,292,285 58	1,774,513 80	874,602 28	19,442,646 08	5,589,347 51
1841	14,487,216 74	3,261 36			1,365,627 42	672,769 38	331,285 37	16,860,160 27	13,659,317 38
1842	18,187,908 76	495 00			1,335,797 52	56,912 53	383,895 44	19,965,009 25	14,808,735 64
1843 (to June 30)	7,046,843 91	103 25			897,818 11		286,235 99	8,231,001 26	12,551,409 19
1843-'44	26,183,570 94	1,777 34			2,059,939 80		1,075,419 70	29,320,707 78	1,877,847 95
1844-'45	27,528,112 70	3,517 12			2,077,022 30	5,000 00	328,201 78	29,941,853 90	29,941,853 90
1845-'46	26,712,667 87	2,897 26			2,694,452 48		289,950 13	29,699,967 74	29,699,967 74
1846-'47	23,747,864 66	375 00			2,498,355 20	4,340 39	186,467 91	26,437,403 16	28,900,765 36
1847-'48	31,757,070 96	375 00			3,328,642 56	34,834 70	577,775 99	35,698,699 21	21,293,780 00
1848-'49	28,346,738 82				1,688,959 55	8,955 00	676,424 13	30,721,077 50	29,075,815 48
1849-'50	39,668,686 42				1,859,894 25		2,064,308 21	43,592,888 88	4,056,500 00
1850-'51	49,017,567 92				2,352,305 30	260,243 51	924,922 60	52,555,039 33	207,664 92
1851-'52	47,339,326 62				2,043,239 58	1,021 34	463,228 06	49,846,815 60	46,300 00
1852-'53	58,931,865 52				1,667,084 69	31,466 78	853,313 02	61,483,730 31	16,372 50
1853-'54	64,224,190 27				8,470,798 39		1,105,352 74	73,800,341 40	1,950 00
1854-'55	53,025,794 21				11,497,049 07		827,731 40	65,350,574 68	800 00
1855-'56	64,022,863 50				8,917,644 93		1,116,190 81	74,056,699 24	200 00
1856-'57	63,875,905 05				3,829,486 64		1,259,920 88	68,965,312 57	3,900 00
1857-'58	41,789,620 96				3,513,715 87		1,352,029 13	46,655,365 96	23,717,300 00
1858-'59	49,550,416 04				1,756,687 30		1,454,596 24	52,761,699 58	28,996,857 72
1859-'60	53,187,511 87				1,778,557 71		1,088,530 25	56,054,599 83	20,786,808 00
1860-'61	39,582,125 64				870,658 54		1,023,515 21	41,476,299 39	41,895,340 74
1861-'62	49,056,397 62		1,795,331 73		152,203 77		904,011 50	51,907,944 62	529,760,860 59
1862-'63	69,059,642 40		1,485,103 61		167,617 71		3,735,794 37	74,448,157 55	814,925,494 96
1863-'64	102,316,152 99	109,741,134 10	475,648 96		588,333 29		49,621,084 98	262,742,354 32	1,130,709,453 85
1864-'65	84,928,260 60	209,464,215 25	1,200,573 03		996,553 31		26,503,183 73	323,092,785 92	1,482,840,464 90
1865-'66	179,046,651 58	309,226,813 42	1,974,754 12		665,031 03		128,733,397 76	619,646,647 91	651,065,430 91
1866-'67	176,417,810 88	266,027,537 43	4,200,233 70		1,163,575 76		42,824,852 50	490,634,010 27	640,426,910 29
1867-'68	164,464,599 56	191,087,589 41	1,788,145 85		1,348,715 41		46,949,033 09	405,638,083 32	625,111,433 20
1868-'69	180,048,426 63	158,356,460 86	765,685 61		4,020,344 34		127,754,900 50	370,945,817 94	238,678,081 06
1869-'70	194,538,374 44	184,899,756 49	229,102 88		3,350,481 76		28,237,762 06	411,255,477 63	285,474,496 00

*\$1,458,782 93 deducted from the aggregate receipts as per account of the Treasurer No. 76,922.
†\$2,070 73 added, being net amount paid by depositories previously deducted as unavailable.

Statement of expenditures from the beginning of the government

[The year 1867, and subsequent, are from the account of warrants on the Treasurer

Years.	Civil list.	Foreign inter- course.	Miscellaneous.	Military service.	Pensions.
From Mar. 4, 1789, to Dec. 31, 1791..	\$757, 134 45	\$14, 733 33	\$311, 533 83	\$632, 804 03	\$175, 813 88
1792.....	380, 917 58	78, 766 67	194, 572 32	1, 100, 702 09	109, 243 15
1793.....	358, 241 08	89, 500 00	24, 709 46	1, 130, 249 08	80, 087 81
1794.....	440, 946 58	146, 403 51	118, 248 30	2, 639, 097 59	81, 399 24
1795.....	361, 633 36	912, 685 12	92, 718 50	2, 480, 910 13	68, 673 22
1796.....	447, 139 05	184, 859 64	150, 476 14	1, 260, 263 84	100, 843 71
1797.....	483, 233 70	669, 788 54	103, 880 82	1, 039, 402 66	92, 256 97
1798.....	504, 605 17	457, 428 74	149, 004 15	2, 009, 522 30	104, 845 33
1799.....	592, 995 76	271, 374 11	175, 111 81	2, 466, 946 98	95, 444 03
1800.....	748, 688 45	395, 288 18	193, 636 59	2, 560, 878 77	64, 130 73
1801.....	549, 288 31	295, 676 73	269, 803 41	1, 672, 944 08	73, 533 37
1802.....	596, 081 11	550, 925 93	315, 022 36	1, 179, 148 25	85, 440 39
1803.....	526, 583 12	1, 110, 834 77	205, 217 87	822, 055 85	62, 902 10
1804.....	624, 795 63	1, 186, 655 57	379, 558 23	875, 423 93	80, 092 80
1805.....	585, 849 79	2, 798, 028 77	384, 720 19	712, 781 28	81, 854 50
1806.....	684, 230 53	1, 760, 421 30	445, 485 18	1, 224, 355 38	81, 875 53
1807.....	655, 524 65	577, 826 34	464, 546 52	1, 288, 685 91	70, 500 30
1808.....	691, 167 80	304, 992 83	427, 124 98	2, 900, 834 40	82, 576 04
1809.....	712, 465 13	166, 306 04	337, 032 62	3, 345, 779 17	87, 833 54
1810.....	703, 994 03	81, 367 48	315, 783 47	2, 294, 323 94	83, 744 16
1811.....	644, 467 27	264, 904 47	457, 919 66	2, 032, 828 19	75, 043 88
1812.....	826, 271 55	347, 703 29	509, 113 37	11, 817, 798 24	91, 402 10
1813.....	780, 545 45	209, 941 01	738, 949 15	19, 652, 013 02	86, 989 91
1814.....	927, 424 23	177, 179 97	1, 103, 425 50	20, 350, 806 86	90, 164 36
1815.....	852, 247 16	290, 892 04	1, 735, 731 27	14, 794, 294 22	69, 656 06
1816.....	1, 208, 125 77	364, 620 40	1, 416, 995 00	16, 012, 096 80	188, 204 15
1817.....	994, 556 17	261, 995 97	2, 242, 384 62	8, 004, 236 53	297, 374 43
1818.....	1, 109, 559 79	420, 429 90	2, 305, 849 82	5, 622, 715 10	690, 719 00
1819.....	1, 142, 180 41	284, 113 94	1, 640, 917 06	6, 506, 300 37	2, 415, 939 85
1820.....	1, 248, 310 05	253, 370 04	1, 090, 341 85	2, 630, 392 31	3, 208, 376 31
1821.....	1, 112, 292 64	207, 110 75	903, 718 15	4, 461, 291 78	242, 817 25
1822.....	1, 158, 131 58	164, 879 51	644, 985 15	3, 111, 981 48	1, 948, 199 40
1823.....	1, 058, 911 65	292, 118 56	671, 063 78	3, 096, 924 43	1, 780, 588 52
1824.....	1, 336, 266 24	5, 140, 099 83	678, 942 74	3, 340, 939 85	1, 499, 326 59
1825.....	1, 330, 747 24	371, 666 25	1, 046, 131 40	3, 659, 914 18	1, 308, 810 37
1826.....	1, 256, 745 48	232, 719 08	1, 110, 713 23	3, 943, 194 37	1, 556, 593 83
1827.....	1, 228, 141 04	639, 211 87	826, 123 67	3, 938, 977 88	976, 138 86
1828.....	1, 453, 490 58	1, 001, 193 66	1, 219, 368 40	4, 145, 544 56	850, 373 57
1829.....	1, 327, 069 36	207, 765 85	1, 566, 679 66	4, 724, 291 07	949, 594 47
1830.....	1, 579, 724 64	294, 067 27	1, 363, 624 13	4, 767, 128 88	1, 363, 297 31
1831.....	1, 373, 755 99	298, 554 00	1, 392, 336 11	4, 841, 835 55	1, 170, 665 94
1832.....	1, 800, 757 74	325, 181 07	2, 451, 202 64	5, 446, 034 88	1, 184, 422 40
1833.....	1, 562, 758 28	955, 395 88	3, 198, 091 77	6, 704, 019 10	4, 589, 152 40
1834.....	2, 080, 601 60	241, 562 35	2, 082, 565 00	5, 696, 189 38	3, 364, 285 30
1835.....	1, 905, 551 51	774, 750 28	1, 549, 396 74	5, 759, 156 89	1, 954, 711 32
1836.....	2, 110, 175 47	533, 382 65	2, 749, 721 60	12, 169, 226 64	2, 882, 797 96
1837.....	2, 357, 035 94	4, 603, 905 40	2, 932, 428 93	13, 682, 730 80	2, 672, 162 45
1838.....	2, 688, 708 56	1, 215, 095 52	3, 256, 860 68	12, 897, 224 16	2, 156, 057 29
1839.....	2, 116, 982 77	987, 667 92	2, 621, 340 20	8, 916, 995 80	3, 142, 750 51
1840.....	2, 736, 769 31	683, 278 15	2, 575, 351 50	7, 095, 267 23	2, 603, 562 17
1841.....	2, 556, 471 79	428, 410 57	3, 505, 999 09	8, 801, 610 24	2, 388, 434 51
1842.....	2, 905, 041 65	563, 191 41	3, 307, 391 55	6, 610, 438 02	1, 378, 931 33
1843 (to June 30)	1, 222, 422 48	400, 566 04	1, 579, 724 48	2, 908, 671 95	839, 041 12
1843-44.....	2, 454, 958 15	636, 079 66	2, 554, 146 05	5, 218, 183 66	2, 032, 008 99
1844-45.....	2, 369, 652 79	702, 637 22	2, 839, 470 97	5, 746, 291 28	2, 400, 788 11
1845-46.....	2, 362, 232 92	409, 292 55	3, 769, 758 42	10, 413, 370 58	1, 811, 097 56
1846-47.....	2, 570, 338 44	405, 079 10	3, 910, 190 81	35, 840, 030 33	1, 744, 883 63
1847-48.....	2, 647, 802 87	448, 593 01	2, 554, 455 37	27, 687, 334 21	1, 228, 496 43
1848-49.....	2, 865, 196 91	6, 908, 996 72	3, 111, 149 61	14, 558, 473 26	1, 328, 867 04
1849-50.....	3, 027, 454 39	5, 990, 858 81	7, 025, 450 16	9, 687, 024 58	1, 866, 886 62
1850-51.....	3, 481, 219 51	6, 256, 427 16	8, 146, 577 33	12, 161, 965 11	2, 293, 377 22
1851-52.....	3, 439, 923 22	4, 196, 321 59	9, 867, 926 64	8, 521, 506 19	2, 401, 858 78
1852-53.....	4, 263, 861 68	950, 871 30	12, 246, 335 03	9, 910, 498 49	1, 756, 306 20
1853-54.....	4, 621, 492 24	7, 763, 812 31	13, 461, 450 13	11, 732, 282 87	1, 232, 665 00
1854-55.....	6, 350, 875 88	997, 007 26	16, 738, 442 29	14, 648, 074 07	1, 477, 612 63
1855-56.....	6, 452, 256 35	3, 642, 615 39	15, 260, 475 94	16, 963, 160 51	1, 296, 229 35
1856-57.....	7, 611, 547 27	999, 177 65	18, 946, 189 91	19, 159, 150 87	1, 309, 115 80
1857-58.....	7, 116, 339 04	1, 396, 508 72	17, 847, 851 19	25, 679, 121 63	1, 219, 768 31
1858-59.....	5, 913, 231 50	981, 946 87	16, 873, 771 68	23, 154, 720 53	1, 222, 222 71
1859-60.....	6, 077, 005 95	1, 146, 143 79	20, 708, 233 43	16, 472, 202 72	1, 100, 802 32
1860-61.....	6, 074, 041 83	1, 147, 786 91	16, 026, 524 79	23, 001, 530 67	1, 034, 599 73
1861-62.....	5, 886, 615 07	1, 339, 226 66	14, 169, 020 86	389, 173, 562 29	852, 170 47
1862-63.....	6, 294, 605 97	1, 241, 325 03	15, 662, 451 37	603, 314, 411 82	1, 073, 513 36
1863-64.....	7, 999, 638 50	1, 939, 893 66	18, 332, 639 71	690, 391, 042 86	4, 985, 473 90
1864-65.....	10, 584, 604 17	1, 251, 120 10	27, 798, 654 98	1, 690, 690, 400 06	16, 347, 621 34
1865-66.....	11, 984, 773 97	1, 315, 749 04	27, 312, 591 16	283, 154, 676 06	15, 605, 549 88
1866-67.....	15, 585, 489 55	1, 548, 589 26	33, 975, 948 46	95, 224, 415 63	20, 936, 551 71
1867-68.....	11, 950, 156 58	1, 441, 344 05	39, 618, 367 04	123, 246, 648 62	23, 782, 386 78
1868-69.....	12, 443, 712 07	8, 365, 416 77	35, 664, 932 69	78, 501, 990 61	28, 476, 621 78
1869-70.....	19, 031, 283 56	1, 490, 776 25	32, 715, 401 75	57, 655, 675 40	28, 340, 202 17

to June 30, 1870, under the following appropriate heads.

issued; all previous years are from the account of warrants paid.]

Indians.	Naval estab- lishment.	Net ordinary ex- penditures.	Public debt, in- cluding princ- pal & interest.	Total.	Balances in the treas'y at the end of each y'r.
\$27,000 00	\$570 00	\$1,919,589 52	\$5,267,949 50	\$7,207,539 02	\$973,905 75
13,648 85	53 02	1,877,903 68	7,263,665 99	9,141,569 67	783,444 51
27,282 83		1,710,070 26	5,819,505 29	7,529,575 55	753,661 69
13,042 46	61,408 97	3,500,546 65	5,801,578 09	9,302,124 74	1,151,924 17
23,475 68	410,562 03	4,350,658 04	6,084,411 61	10,435,069 65	516,442 61
113,563 98	274,784 04	2,531,930 40	5,835,846 44	8,367,776 84	888,995 42
62,396 38	382,631 89	2,833,590 96	5,792,421 82	8,626,012 78	1,021,899 04
16,470 09	1,381,347 76	4,623,223 54	3,990,294 14	8,613,517 68	617,451 43
20,302 19	2,858,081 84	6,480,166 72	4,596,876 78	11,077,043 50	2,161,867 77
31,322	3,448,716 03	7,411,369 97	4,578,369 95	11,989,739 92	2,623,311 99
9,000 00	2,111,424 00	4,981,669 00	7,291,707 04	12,273,376 94	3,295,391 00
94,000 00	915,561 87	3,737,079 91	9,539,004 76	13,276,084 67	5,020,697 64
60,000 00	1,215,230 53	4,002,824 24	7,256,159 43	11,258,983 67	4,825,811 60
116,500 00	1,189,832 75	4,452,858 91	8,171,787 45	12,624,646 36	4,307,065 26
196,500 00	1,597,500 00	6,357,234 62	7,369,889 79	13,727,124 41	3,990,388 99
234,200 00	1,649,641 44	6,080,209 36	8,989,884 61	15,070,093 97	4,538,123 80
205,425 00	1,722,064 47	4,984,572 89	6,307,720 10	11,292,292 99	9,643,850 07
213,575 00	1,834,067 80	6,504,338 85	10,260,245 35	16,764,584 20	9,941,809 96
337,503 84	2,427,758 80	7,414,672 14	6,452,554 16	13,867,226 30	3,848,056 78
177,625 00	1,654,244 20	5,311,082 28	8,008,904 46	13,319,986 74	2,672,276 57
151,875 00	1,965,566 39	5,592,604 86	8,009,204 05	13,601,808 91	3,592,305 80
277,845 00	3,959,365 15	17,829,498 70	4,449,622 45	22,279,121 15	3,862,217 41
167,358 28	6,446,600 10	28,082,396 92	11,108,123 44	39,190,520 36	5,196,542 00
167,394 86	7,311,290 60	30,127,686 38	7,900,543 94	38,028,230 32	1,727,848 63
530,750 00	8,660,090 25	26,953,571 00	12,628,922 35	39,582,493 35	13,106,592 88
274,512 16	3,902,278 30	23,373,432 58	24,871,062 93	48,244,495 51	22,033,519 19
319,463 71	3,314,598 49	15,454,609 92	25,423,036 12	46,877,646 04	14,989,465 48
505,704 27	2,853,695 00	13,808,673 78	21,296,201 62	35,104,875 40	1,478,526 74
463,181 39	3,847,640 42	16,300,273 44	7,703,926 29	24,004,199 73	2,079,992 38
313,750 01	4,387,990 00	13,134,530 57	8,622,494 28	21,763,024 85	1,198,461 21
477,005 44	3,319,243 06	10,723,479 07	8,367,693 62	19,090,572 69	1,681,592 24
575,007 41	2,224,458 98	9,827,043 51	7,848,949 12	17,676,592 63	4,237,427 55
380,781 82	2,503,765 83	9,784,154 59	5,530,016 41	15,314,171 00	9,463,923 81
429,987 90	2,904,581 56	15,330,144 71	16,568,393 76	31,898,538 47	1,946,597 13
724,106 44	3,049,083 86	11,490,459 94	12,095,344 78	23,585,804 72	5,201,650 43
743,447 83	4,218,902 45	13,062,316 27	11,041,082 19	24,103,398 46	6,358,636 18
760,624 88	4,263,877 45	12,653,095 65	10,903,668 39	22,656,764 04	6,668,286 10
705,034 24	3,918,786 44	13,296,041 45	12,163,438 07	25,459,479 52	5,972,435 81
576,344 74	3,308,745 47	12,660,490 62	12,383,867 78	25,044,358 40	5,755,704 79
622,262 47	3,230,428 63	13,229,533 33	11,355,748 22	24,585,281 55	6,014,539 75
930,738 04	3,856,183 07	13,864,067 90	16,174,378 22	30,038,446 12	4,502,914 45
1,352,419 75	3,956,370 29	16,516,388 77	17,840,309 29	34,356,698 06	2,011,777 55
1,802,980 93	3,901,356 75	22,713,755 11	1,543,543 38	24,257,298 40	11,702,905 31
1,003,953 20	3,956,260 42	18,425,417 25	6,176,565 19	24,601,992 44	8,892,858 42
1,706,444 48	3,864,939 06	17,514,910 28	5,569,191 28	17,573,141 56	26,749,803 96
4,615,141 49	5,807,718 23	30,868,164 04		30,868,164 04	46,708,436 00
4,348,636 19	6,646,914 53	37,243,214 24	21,822 91	37,265,037 15	37,327,252 69
5,504,191 34	6,131,580 53	33,849,718 08	5,605,720 27	39,455,438 35	36,891,196 94
2,528,917 28	6,182,294 25	26,496,948 73	11,117,987 42	37,614,936 15	33,157,503 68
2,331,794 86	6,113,896 89	24,139,920 11	4,086,613 70	28,226,533 81	29,963,163 46
2,514,837 12	6,001,076 97	26,196,840 29	5,600,629 74	31,797,530 03	23,685,111 08
1,199,099 68	8,297,242 95	24,361,336 59	8,575,539 94	32,936,876 53	30,521,979 44
578,371 00	3,727,711 53	11,256,508 60	8,61,596 55	12,118,105 15	39,186,284 74
1,256,532 39	6,498,199 11	20,650,108 01	12,991,402 84	33,642,010 85	36,742,829 62
1,539,351 35	6,297,177 89	21,895,369 61	8,595,039 10	30,490,408 71	36,194,274 81
1,027,693 64	6,455,013 92	26,418,459 59	1,213,823 31	27,632,282 90	38,261,959 65
1,430,411 30	7,900,635 76	53,801,569 37	6,719,328 37	60,520,851 74	33,079,276 43
1,252,296 81	9,408,476 02	45,227,454 77	15,427,688 42	60,655,143 19	29,416,612 45
1,374,161 55	9,786,705 92	39,933,542 61	16,452,880 13	56,386,422 74	32,827,083 69
1,663,591 47	7,904,724 66	37,165,990 09	7,438,728 17	44,604,718 26	35,871,753 31
2,829,801 77	8,820,581 38	44,049,949 48	4,426,154 83	48,476,104 31	40,158,353 25
3,043,576 04	8,918,842 10	40,389,954 56	6,322,654 27	46,712,608 83	43,388,601 62
3,890,494 12	11,067,789 53	44,078,156 35	10,498,905 39	54,577,061 74	50,261,901 09
1,550,339 55	10,790,096 32	51,142,138 42	24,330,980 66	75,473,119 08	48,591,073 41
2,772,990 78	13,327,095 11	56,312,097 72	9,852,678 24	66,164,775 96	47,777,672 13
2,644,263 97	14,074,834 64	60,333,836 45	12,392,505 12	72,726,341 57	49,108,229 80
4,355,683 64	12,651,694 61	65,032,559 76	6,282,027 61	71,274,587 37	46,802,855 00
4,978,266 18	14,033,264 64	72,291,119 70	9,771,067 04	82,062,186 74	35,113,334 22
3,490,534 52	14,690,927 90	66,327,405 72	17,351,237 20	83,678,642 92	33,193,245 60
2,991,121 54	11,514,649 83	60,010,062 58	17,045,013 07	77,055,075 65	32,979,580 78
2,865,481 17	12,387,156 52	62,537,221 62	22,850,141 46	85,387,366 08	30,963,857 83
2,327,948 37	42,640,353 09	456,379,896 81	109,287,461 27	565,667,358 08	46,965,304 87
3,152,032 70	63,261,235 31	694,004,575 56	205,811,335 69	899,815,911 25	36,994,046 13
3,629,975 97	85,704,963 74	811,283,679 14	484,257,435 72	1,295,541,114 86	134,433,738 44
5,059,360 71	122,617,934 07	1,914,349,195 43	692,084,135 94	1,906,433,331 37	33,933,657 89
3,295,729 32	43,285,662 00	385,954,731 43	753,389,350 32	1,139,344,081 95	165,301,654 76
4,642,531 77	31,034,011 04	292,947,537 42	890,132,117 85	1,093,079,655 27	
4,100,682 32	25,775,502 72	229,915,088 11	890,974,882 63	1,069,889,979 74	
7,042,923 06	20,000,757 97	180,496,354 95	394,281,641 16	584,777,996 11	
3,407,938 15	21,760,229 87	164,421,507 15	538,486,335 73	702,907,842 88	

Statement of the public debt on the 1st day of January in each of the years from 1791 to 1842, inclusive, and at various dates in subsequent years to July 1, 1870.

January 1, 1791.....	\$75,463,476 52	January 1...1831.....	\$39,123,191 68
1792.....	77,227,924 66	1832.....	24,322,235 18
1793.....	80,352,634 04	1833.....	7,001,032 88
1794.....	78,427,404 77	1834.....	4,760,081 08
1795.....	80,747,587 39	1835.....	351,289 05
1796.....	83,762,172 07	1836.....	291,089 55
1797.....	82,064,479 33	1837.....	1,878,223 55
1798.....	79,223,529 12	1838.....	4,857,660 46
1799.....	78,408,669 77	1839.....	11,983,737 53
1800.....	82,976,294 35	1840.....	5,125,077 63
1801.....	83,038,050 80	1841.....	6,737,398 00
1802.....	80,712,632 25	1842.....	15,028,486 37
1803.....	77,054,686 30	July 1.....1843.....	27,203,450 69
1804.....	86,427,120 88	1844.....	24,748,188 23
1805.....	82,312,150 50	1845.....	17,093,794 80
1806.....	75,723,270 66	1846.....	16,750,926 33
1807.....	69,218,398 64	1847.....	38,956,623 38
1808.....	65,196,317 97	1848.....	48,526,379 37
1809.....	57,023,192 09	Dec. 1.....1849.....	64,704,693 71
1810.....	53,173,217 52	1850.....	64,228,238 37
1811.....	48,005,587 70	Nov. 20.....1851.....	62,560,395 26
1812.....	45,209,737 90	Dec. 30.....1852.....	65,131,692 13
1813.....	55,962,827 57	July 1.....1853.....	67,340,628 78
1814.....	81,487,846 24	1854.....	47,242,206 05
1815.....	99,833,660 15	Nov. 17.....1855.....	39,969,731 05
1816.....	127,334,933 74	Nov. 15.....1856.....	30,963,909 64
1817.....	123,491,965 16	July 1.....1857.....	29,060,386 90
1818.....	103,466,633 83	1858.....	44,910,777 66
1819.....	95,529,648 28	1859.....	58,754,699 33
1820.....	91,015,566 15	1860.....	64,769,703 08
1821.....	89,987,427 66	1861.....	90,867,828 68
1822.....	93,546,676 98	1862.....	514,211,371 92
1823.....	90,875,877 28	1863.....	1,098,793,181 37
1824.....	90,269,777 77	1864.....	1,740,690,489 49
1825.....	83,788,432 71	1865.....	2,682,593,026 53
1826.....	81,054,059 99	1866.....	2,783,425,879 21
1827.....	73,987,357 20	1867.....	2,692,199,215 12
1828.....	67,475,043 87	1868.....	2,636,320,964 67
1829.....	58,421,413 67	1869.....	2,489,002,480 58
1830.....	48,565,406 50	1870.....	2,386,358,599 74

Payment of judgments rendered by Court of Claims from July 1, 1869, to June 30, 1870.

To whom paid.	Date.	Nature of claim.	Amount.
W. T. Pate.....	July 6, 1869.....	Not stated.....	\$5,852 69
W. A. Barnes.....	July 10, 1869.....	do.....	311 32
J. C. Frémont <i>et als</i>	July 20, 1869.....	do.....	18,666 00
Emory and Blake <i>et als</i>	July 26, 1869.....	do.....	540 00
J. K. Holland.....	July 30, 1869.....	do.....	1,870 36
G. Kirby.....	August 28, 1869.....	do.....	97 60
A. Burchell.....	August 31, 1869.....	do.....	1,823 95
J. Kugler, deceased.....	Sept. 6, 1869.....	do.....	15,200 00
J. Hawkes.....	Oct. 23, 1869.....	do.....	384 00
J. E. Reeside.....	Nov. 12, 1869.....	do.....	4,691 10
R. Floyd.....	Dec. 15, 1869.....	do.....	22,665 11
J. S. Speed and D. H. Davis.....	Dec. 15, 1869.....	do.....	22,025 15
F. A. Gibbons, sr.....	Dec. 18, 1869.....	do.....	1,726 52
E. Whittlesey <i>et als</i>	March 16, 1870.....	do.....	4,364 18
A. Grant & Co.....	April 19, 1870.....	do.....	34,642 38
C. C. Wentworth.....	May 2, 1870.....	do.....	11,011 86
F. J. Hosmer.....	May 13, 1870.....	do.....	100 00
A. P. Brand.....	May 19, 1870.....	do.....	373 00
W. Lyons <i>et als</i>	June 3, 1870.....	do.....	6,315 00
W. H. Fogg and B. Mosher.....	June 3, 1870.....	do.....	3,856 89
H. D. McKinney.....	June 9, 1870.....	do.....	8,301 00
C. C. O'Neil.....	June 9, 1870.....	do.....	9,251 00
J. C. Frémont.....	June 9, 1870.....	do.....	10,000 00
H. T. Glover and A. S. Gardner.....	June 17, 1870.....	do.....	2,869 00
Total.....			186,938 11

Statement exhibiting the amount of tonnage of the United States annually, from 1789 to 1869, inclusive; also the registered, enrolled, and licensed tonnage employed in steam navigation in each year.

Year ending—	Registered sail tonnage.	Registered steam tonnage.	Enrolled and licensed sail tonnage.	Enrolled and licensed steam tonnage.	Total tonnage.
	Tons.	Tons.	Tons.	Tons.	Tons.
Dec. 31, 1789.....	123,893		77,669		201,562
1790.....	346,254		132,123		274,377
1791.....	362,110		139,036		502,146
1792.....	411,438		153,019		564,457
1793.....	367,734		153,030		520,764
1794.....	438,863		189,755		628,618
1795.....	529,471		218,494		747,965
796.....	576,733		255,166		831,899
797.....	597,777		279,136		876,913
1798.....	603,376		294,952		898,328
799.....	662,197		277,212		939,409
1800.....	559,921		302,571		972,492
1801.....	632,907		314,670		947,577
1802.....	560,380		331,724		892,104
803.....	597,157		352,015		949,172
804.....	672,530		369,874		1,042,404
805.....	749,341		391,027		1,140,368
06.....	808,265		400,451		1,208,716
07.....	848,307		420,241		1,268,548
808.....	759,054		473,542		1,242,596
1809.....	910,059		440,222		1,350,281
810.....	984,269		449,515		1,424,784
11.....	768,852		463,650		1,232,502
812.....	760,624		509,373		1,269,997
813.....	674,853		491,776		1,166,629
1814.....	674,633		484,577		1,159,210
815.....	854,295		513,833		1,368,128
816.....	890,760		571,450		1,372,219
817.....	890,725		590,187		1,399,912
1818.....	606,089		619,096		1,225,185
1819.....	612,930		647,821		1,260,751
1820.....	619,048		661,119		1,280,167
1821.....	619,896		679,062		1,298,958

Statement exhibiting the amount of tonnage, &c.—Continued.

Year ending—	Registered sail tonnage.	Registered steam tonnage.	Enrolled and licensed sail tonnage.	Enrolled and licensed steam tonnage.	Total tonnage.
	Tons.	Tons.	Tons.	Tons.	Tons.
Dec. 31, 1822	628, 150		696, 549		1, 324, 699
1823	639, 921		671, 766	24, 879	1, 336, 566
1824	669, 973		697, 780	21, 610	1, 389, 163
1825	700, 788		699, 263	23, 061	1, 423, 112
1826	737, 978		762, 154	34, 059	1, 534, 191
1827	747, 170		833, 240	40, 198	1, 620, 608
1828	812, 619		889, 355	39, 418	1, 741, 392
1829	650, 143		556, 618	54, 037	1, 260, 798
1830	575, 056	1, 419	552, 248	63, 053	1, 191, 776
1831	619, 575	877	613, 827	33, 562	1, 267, 847
1832	686, 809	181	661, 827	90, 633	1, 439, 450
1833	749, 482	545	754, 819	101, 305	1, 606, 151
1834	857, 098	340	778, 995	122, 474	1, 758, 907
Sept. 30, 1835	885, 481	340	816, 645	122, 474	1, 824, 940
1836	897, 321	454	839, 226	145, 102	1, 822, 103
1837	809, 343	1, 104	932, 576	153, 661	1, 896, 684
1838	819, 801	2, 791	982, 416	190, 632	1, 995, 640
1839	829, 096	5, 149	1, 062, 445	199, 789	2, 096, 479
1840	895, 610	4, 155	1, 052, 815	198, 154	2, 180, 764
1841	945, 057	746	1, 010, 599	174, 342	2, 130, 744
1842	970, 658	4, 701	892, 072	224, 960	2, 092, 391
June 30, 1843	1, 003, 932	5, 373	917, 804	231, 494	2, 158, 603
1844	1, 061, 856	6, 909	949, 060	265, 270	2, 280, 095
1845	1, 088, 680	6, 492	1, 002, 303	319, 527	2, 417, 002
1846	1, 123, 999	6, 287	1, 090, 192	341, 606	2, 562, 084
1847	1, 235, 682	5, 631	1, 198, 523	399, 210	2, 839, 046
1848	1, 344, 819	16, 068	1, 381, 332	411, 823	3, 154, 042
1849	1, 418, 072	20, 870	1, 453, 459	441, 525	3, 334, 016
1850	1, 540, 769	44, 429	1, 468, 738	481, 005	3, 535, 454
1851	1, 663, 917	62, 890	1, 524, 915	521, 217	3, 772, 439
1852	1, 819, 774	79, 704	1, 675, 456	563, 536	4, 138, 440
1853	2, 013, 154	90, 520	1, 789, 238	514, 098	4, 407, 010
1854	2, 238, 783	95, 036	1, 887, 512	581, 571	4, 802, 902
1855	2, 440, 091	115, 045	2, 021, 625	655, 240	5, 212, 001
1856	2, 401, 687	89, 715	1, 796, 888	583, 362	4, 871, 652
1857	2, 377, 094	86, 873	1, 857, 964	618, 911	4, 940, 842
1858	2, 499, 742	78, 027	2, 550, 067	651, 363	5, 049, 808
1859	2, 414, 654	92, 748	1, 961, 631	676, 005	5, 145, 038
1860	2, 448, 941	97, 296	2, 036, 990	770, 641	5, 353, 868
1861	2, 540, 020	102, 608	2, 122, 589	774, 596	5, 539, 813
1862	2, 177, 253	113, 908	2, 224, 449	596, 465	5, 112, 165
1863	1, 892, 899	133, 215	2, 660, 212	439, 755	5, 126, 081
1864	1, 475, 376	106, 519	2, 550, 690	853, 816	4, 986, 401
1865, old admeasurement.	1, 022, 465	69, 539	1, 794, 372	630, 411	3, 516, 787
1865, new admeasurement.	482, 110	28, 469	730, 695	338, 720	1, 579, 994
1866, old admeasurement.	341, 619	42, 776	443, 635	114, 269	942, 299
1866, new admeasurement.	953, 018	155, 513	1, 489, 194	770, 754	3, 368, 479
1867, old admeasurement.	122, 203	32, 593	95, 869	36, 307	346, 972
1867, new admeasurement.	1, 187, 714	165, 522	1, 046, 220	957, 458	3, 957, 514
1868, old admeasurement.	33, 449				33, 449
1868, new admeasurement.	1, 310, 344	221, 939	1, 808, 559	977, 476	4, 318, 309
1869	1, 352, 586	213, 252	1, 651, 182	890, 316	4, 107, 336
1870	1, 324, 256	192, 544	1, 847, 156	882, 551	4, 246, 507

Statement exhibiting the number and tonnage of registered, enrolled, and licensed vessels in the United States on the 30th June, 1870.

States.	Registered.		Enrolled.		Licensed under 20 tons.		Total.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
Maine	410	236,729.36	1,769	151,269.50	477	6,004.95	2,656	394,003.81
New Hampshire	12	9,455.19	49	4,205.18	17	161.44	78	13,821.81
Vermont			28	5,857.72			28	5,857.72
Massachusetts	754	361,827.27	1,853	160,625.57	326	3,909.36	2,933	526,362.20
Rhode Island	18	4,556.17	137	38,954.73	44	546.12	199	44,057.12
Connecticut	64	14,735.21	476	61,511.94	175	2,071.17	715	78,318.32
New York	890	624,240.56	6,382	838,222.35	621	7,089.12	7,893	1,469,561.03
New Jersey	22	2,448.36	686	79,953.91	254	2,868.89	962	85,271.16
Pennsylvania	122	51,910.43	2,903	363,157.86	166	1,941.49	3,191	417,009.78
Delaware	8	1,994.49	130	11,704.20	19	246.40	157	13,945.09
Maryland	92	31,374.24	1,422	105,794.05	486	6,081.54	2,000	143,249.83
District of Columbia	30	4,044.75	344	24,164.79	54	595.86	428	28,805.40
Virginia	29	7,614.24	317	16,661.05	511	4,996.36	857	29,271.65
North Carolina	24	4,021.14	70	4,715.26	194	2,152.48	288	10,888.88
South Carolina	237	9,718.60	82	5,235.52	93	1,018.34	212	15,972.46
Georgia	32	12,481.04	35	4,233.46	16	156.01	83	16,870.51
Florida	65	8,266.14	59	5,463.79	124	1,217.63	248	14,947.56
Alabama	17	4,055.52	150	20,145.08	65	633.29	232	24,833.89
Mississippi			20	1,979.25	8	76.80	28	2,056.05
Louisiana	66	34,246.42	368	65,754.50	270	2,635.43	704	102,636.35
Texas	27	6,782.16	99	10,521.22	154	1,638.29	280	18,941.67
Tennessee			57	13,651.73	1	19.03	58	13,670.76
Kentucky			41	11,823.83	1	13.00	42	11,836.83
Missouri	6	867.64	222	94,388.04	2	10.87	230	95,266.55
Iowa			72	5,639.16	9	131.51	81	5,770.67
Minnesota			34	20,812.34	6	102.44	140	20,914.78
Wisconsin			241	40,875.45			241	40,875.45
Illinois	6	956.64	866	113,699.70	25	322.97	797	114,979.31
Indiana			40	7,052.85			40	7,052.85
Michigan	4	738.22	640	112,820.13	133	1,650.47	777	115,208.82
Ohio	16	3,779.53	1,125	154,925.35	49	619.61	1,190	159,324.49
West Virginia			85	14,401.09	9	125.73	94	14,526.82
California	143	69,109.12	629	85,308.26	185	2,370.77	957	156,788.15
Oregon	3	1,420.15	53	9,128.21	15	163.17	71	10,711.53
Washington Ter.	39	9,054.72	41	13,283.55	22	186.91	102	22,525.18
Alaska	6	372.75					6	372.75
Total	2,942	1,516,800.06	21,525	2,677,940.62	4,531	51,766.55	28,998	4,246,507.23

SUMMARY.

The Atlantic and Gulf coasts.	2,713	29,203.47	13,791	1,500,889.15	3,780	43,105.66	20,284	2,973,198.28
The northern lakes.	5,087	678,420.53	5,083	675,630.48	238	2,945.19	5,349	684,704.90
The Pacific coast.	191	79,956.74	723	107,720.02	222	2,720.85	1,136	190,397.61
The western rivers.	10	15,010.62	1,928	393,700.97	291	2,994.85	2,229	398,206.44
Total	2,942	1,516,800.06	21,525	2,677,940.62	4,531	51,766.55	28,998	4,246,507.23

Statement exhibiting number and tonnage of sailing vessels, steam vessels, barges, and canal-boats in each customs district of the United States on June 30, 1870.

States.	Sailing vessels.		Steam vessels.		Barges.		Canal boats.		Total.	
	No.	Tonnage.	No.	Tonnage.	No.	Tonnage.	No.	Tonnage.	No.	Tonnage.
Maine	2,609	375,231.94	47	18,771.87					2,656	394,003.81
N. Hampshire	73	13,362.59	5	459.22					78	13,821.81
Vermont	22	1,316.51	6	4,541.21					28	5,857.72
Massachusetts	2,855	503,297.05	78	23,065.15					2,933	526,362.20
Rhode Island	168	17,401.00	31	26,656.12					199	44,057.12
Connecticut	654	52,105.37	54	25,249.82	5	745.13	2	218.00	715	78,318.32
New York	3,328	694,081.43	863	383,967.22	342	62,254.47	3,360	329,257.91	7,893	1,469,561.03
New Jersey	759	47,733.21	82	21,139.73	49	9,256.39	72	7,141.83	962	85,271.16
Pennsylvania	826	127,316.87	407	92,677.50	340	51,481.80	1,618	145,533.61	3,191	417,009.78
Delaware	127	8,396.98	19	4,564.39	8	674.97	3	308.75	157	13,945.09
Maryland	1,609	86,190.74	108	39,491.13	21	2,493.44	262	15,074.52	2,000	143,249.83
Dist. Columbia	95	4,070.42	28	5,951.94	29	991.75	276	17,791.29	428	28,805.40
Virginia	756	20,343.84	64	6,044.12	11	949.14	26	1,934.55	857	29,271.65
North Carolina	261	3,460.83	25	2,309.14	2	118.91			288	10,888.88
South Carolina	186	11,352.74	26	4,619.72					212	15,972.46
Georgia	54	12,646.65	29	4,223.86					83	16,870.51
Florida	218	10,697.23	30	4,250.33					248	14,947.56
Alabama	84	5,132.14	55	15,540.62	93	4,161.13			232	24,833.89
Mississippi	13	224.13	13	1,772.24	2	59.68			28	2,056.05
Louisiana	456	33,771.06	228	66,973.73	20	1,891.56			704	102,636.35
Texas	230	9,380.01	38	8,287.08	12	1,274.58			280	18,941.67
Tennessee			58	13,670.76					58	13,670.76
Kentucky			38	9,508.06	4	2,328.77			42	11,836.83
Missouri			159	70,485.15	68	24,498.52	3	282.88	230	95,266.55
Iowa			32	3,076.45	49	2,694.22			81	5,770.67
Minnesota			58	11,590.29	82	9,324.49			140	20,914.78
Wisconsin	204	27,292.02	37	13,583.43					241	40,875.45
Illinois	334	63,189.21	142	19,135.19	98	12,187.07	223	20,467.84	797	114,979.31
Indiana			37	6,646.83	3	406.02			40	7,052.85
Michigan	419	46,437.68	271	47,784.48	87	20,986.66			777	115,208.82
Ohio	322	54,279.36	181	53,328.29	122	21,812.87	565	29,903.97	1,190	159,324.49
West Virginia			73	12,274.44	21	2,252.38			94	14,526.82
California	761	106,881.42	136	42,434.45	60	7,472.28			957	156,788.15
Oregon	25	1,615.68	44	9,001.48	2	94.37			71	10,711.53
Washing'n Ter.	80	20,505.59	22	2,019.59					102	22,525.18
Alaska	6	372.75							6	372.75
Total	17,534	2,363,086.45	3,524	1,075,095.03	1,530	240,410.60	6,410	567,915.15	28,998	4,246,507.23

SUMMARY.

Atlantic and Gulf coasts.	14,708	1,966,619.26	1,716	616,635.94	590	84,541.71	3,270	305,381.37	20,284	2,973,198.28
Pacific coast	872	129,375.44	202	53,455.52	62	7,566.65			1,136	190,397.61
Northern lakes	1,699	264,608.78	642	142,973.09	114	27,569.53	2,894	249,553.50	5,349	684,704.90
Western rivers.	255	2,482.97	964	262,010.48	764	120,732.71	246	12,980.28	2,229	392,206.44
Total	17,534	2,363,086.45	3,524	1,075,095.03	1,530	240,410.60	6,410	567,915.15	28,998	4,246,507.23

JOHN ALLISON, Register.

TREASURY DEPARTMENT, REGISTER'S OFFICE,
October 26, 1870.

REPORT OF THE SOLICITOR OF THE TREASURY.

REPORT

• OF

THE SOLICITOR OF THE TREASURY.

DEPARTMENT OF JUSTICE,
OFFICE OF THE SOLICITOR OF THE TREASURY,
Washington, D. C., November 23, 1870.

SIR: I have the honor to transmit herewith six tabular statements exhibiting the amount, character, and results of the litigation under direction of this office for the fiscal year ending June 30, 1870, so far as the same are shown by the reports received from the United States attorneys for the several districts. These tables embrace, respectively—

1. Suits on transcripts of accounts of defaulting public officers, adjusted by the accounting officers of the Treasury Department.
2. Suits for the recovery of fines, penalties, and forfeitures under the customs revenue and navigation laws.
3. Suits on custom-house bonds.
4. Suits against collectors of customs and other agents of the Government for refund of duties and acts done in the line of their official duty.
5. Suits in which the United States was interested, not embraced in the foregoing classification.
6. A general summary or abstract hereto appended of all the other tables.

An examination of this summary will show that the whole number of suits commenced within the year was 1,868, of which—

37 were of class 1, for the recovery of.....	\$453,937 98
594 were of class 2, for the recovery of.....	754,100 00
441 were of class 3, for the recovery of.....	1,538,230 10
458 were of class 4.	
338 were of class 5, for the recovery of.....	2,620,739 36
Making a total sued for, as reported, of.....	5,367,007 44

Of the whole number of suits brought, 692 were disposed of within the year, as follows, to wit: 388 were decided in favor of the United States; 11 were adversely decided; 261 were settled and dismissed. In 32, penalties were remitted by the Secretary of the Treasury, leaving 1,176 still pending. Of those pending at the commencement of the year, 123 were decided for the United States, 83 were decided adversely, and 422 were settled and dismissed. The entire number of suits decided or otherwise disposed of during the year was 1,320; the whole amount for which judgments were obtained, exclusive of decrees *in rem*, was \$272,393 16, and the entire amount collected from all sources was \$477,025 37.

The following tables exhibit a comparative view of the litigation of the last year and the next preceding one:

In suits commenced during the fiscal years ending June 30, 1869, and June 30, 1870.

Date.	Aggregate sued for.	Aggregate in judgments for the United States.	Collected.	Decided for the United States.	Decided against the United States.	Settled and dismissed.	Remitted.	Pending.	Total number of suits brought.
June 30, 1869.....	\$10,087,346 98	\$72,070 05	\$328,358 46	342	23	292	3	1,510	2,169
June 30, 1870.....	5,367,007 44	73,388 24	231,884 71	388	11	261	32	1,176	1,868

In suits commenced prior to the fiscal years ending June 30, 1869, and June 30, 1870.

Date.	Aggregate of judgments in old suits.	Decided for the United States.	Decided against the United States.	Settled and dismissed.	Collections in old suits.	Total number of suits disposed of.	Total number of judgments in favor of United States.	Whole amount of judgments.	Whole amount collected.
June 30, 1869.....	\$260,763 80	191	54	427	\$391,436 78	1,333	533	\$332,833 85	\$719,795 24
June 30, 1870.....	199,004 92	123	83	422	245,140 66	1,320	511	272,392 16	477,025 37

I am, very respectfully,

E. C. BANFIELD,
Solicitor of the Treasury.

Hon. GEO. S. BOUTWELL,
Secretary of the Treasury.

No. 6.—Statistical summary of business arising from suits, &c., in which the United States is a party or has an interest under charge of the Solicitor of the Treasury during the fiscal year ending June 30, 1870.

Judicial districts,	Suits brought during the fiscal year ending June 30, 1870.												
	Suits on treasury transcripts.		Fines, penalties, and forfeitures under the customs revenue laws, &c.		Suits on custom-house bonds.		Suits against collectors of customs and agents or officers of the United States.		Miscellaneous suits.		Total amount reported sued for.	Total amount reported in judgments in favor of the United States.	Total amount reported collected.
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.			
Maine.....			23	\$23,800 00							\$23,800 00	\$274 23	\$314 23
New Hampshire.....			3						4				
Vermont.....			29									200 00	1,273 45
Massachusetts.....			37		2	\$133 91	6	23	\$936 26	1,120 17	2,859 47	7,631 83	
Connecticut.....													
Rhode Island.....									1			30 00	30 00
New York, northern district.....			32				2	15	9,585 00	9,585 00	5,115 00	5,216 85	
New York, eastern district.....	1	\$15,000 00	23		1					15,000 00		1,040 00	
New York, southern district.....			161	728,100 00	365	1,113,184 03	427	30	63,034 42	1,804,318 45		156,928 88	
New Jersey.....	3	20,000 00	2					3		20,000 00		364 02	
Pennsylvania, eastern district.....			3				11	18	21,090 21	21,090 21		25 00	
Pennsylvania, western district.....								9	10,500 00	10,500 00	500 00		
Delaware.....													
Maryland.....	3	5,294 79	11	300 00				10		5,594 79	3,631 00	2,647 95	
District of Columbia.....								1					
Virginia.....	4		1										
West Virginia.....								3					
North Carolina.....	2	41,109 23	2					4	6,500 00	41,109 22	900 00		
South Carolina.....	1	20,000 00	1		2	1,000 00		4		27,500 00	500 00	612 00	
Georgia.....					21	96,784 00				96,784 00			
Florida, northern district.....	5	16,930 97	12				1	2		16,930 97	7,981 61		
Florida, southern district.....													
Alabama, northern district.....								2	600 00	600 00			
Alabama, middle district.....	2												
Alabama, southern district.....			9		1	125 40	3	8	15,227 25	15,352 65	117 30	1,335 74	
Louisiana.....	1	13,610 00	24		33	287,961 19		2	5,000 00	306,571 19	324 00	983 94	
Mississippi, northern district.....													
Mississippi, southern district.....			1								500 00		
Texas, eastern district.....			15		8	33,339 03		4		33,339 03	200 00		
Texas, western district.....								1			5,000 00		
Arkansas, eastern district.....													

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No. 6.—Statistical summary of business arising from suits, &c.—Continued.

Judicial districts.	Suits brought during the fiscal year ending June 30, 1870.												
	Suits on treasury transcripts.		Fines, penalties, and forfeitures under the customs revenue laws, &c.		Suits on custom-house bonds.		Suits against collectors of customs and agents or officers of the United States.		Miscellaneous suits.		Total amount reported sued for.	Total amount reported in judgments in favor of the United States.	Total amount reported collected.
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.			
Arkansas, western district.....	1								37	\$1,000 00	\$1,000 00	\$2,170 78	\$148 60
Missouri, eastern district.....			39				1		2	458 35	458 35	200 00	
Missouri, western district.....									14	16,688 00	16,688 00	900 00	
Tennessee, eastern district.....	1	\$10,000 00	1						3	642,169 25	652,169 25		
Tennessee, middle district.....	1	4,880 88							8	1,600,984 77	1,605,865 65		
Tennessee, western district.....	1	20,000 00							2	36 80	20,036 80		
Kentucky.....			3						14	6,500 00	6,500 00	5,917 50	806 04
Ohio, northern district.....			5						6	178,035 00	178,035 00	1,799 65	1,149 65
Ohio, southern district.....			10						10	5,150 00	-5,150 00	200 00	
Indiana.....	3								31	17,050 00	17,050 00	2,838 35	523 65
Illinois, northern district.....			4		1	\$2,599 14	2		11		2,599 14	100 00	
Illinois, southern district.....									11	11,700 00	11,700 00	647 47	
Michigan, eastern district.....					1	214 00			4	200 00	414 00	15,612 90	15,795 60
Michigan, western district.....			1						1			150 00	
Wisconsin.....									14	594 05	594 05	450 00	642 15
Iowa.....	4		2						5	500 00	500 00	1,500 00	
Minnesota.....	1	25,000 00			1	800 00			2		25,800 00	150 00	
Kansas.....	3	262,112 12							24	7,200 00	269,312 12	2,740 00	
California.....			30	1,900 00	5	2,039 40	4		2		3,939 40	2,870 00	34,120 58
Oregon.....			4				1					4,050 00	
Nevada.....													
Nebraska.....													
Washington Territory.....			2						5			176 00	294 50
New Mexico.....													
Utah.....													
Colorado.....									2				
Dakota.....													
Arizona.....													
Idaho.....													
Montana.....			2										
Wyoming.....													
Total.....	37	453,937 98	504	754,100 00	441	1,538,230 10	458		338	2,620,739 36	5,367,007 44	73,388 24	231,884 71

No. 6.—Statistical summary of business arising from suits, &c.—Continued.

Judicial districts.	Suits brought during the fiscal year ending June 30, 1870.						In suits brought prior thereto.				Whole number of judgments rendered in favor of the United States during the year.	Total of suits disposed of.	Whole amount of judgments rendered in favor of the United States during the fiscal year ending June 30, 1870.	Whole amount of collections from all sources during the fiscal year ending June 30, 1870.	
	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Remitted.	Pending.	Total number of suits commenced.	Amount of judgments reported in all old suits this year.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.					Amount reported collected in all old suits this year.
Maine	2		2	2	17	23	\$15,656 70	9	2		\$1,435 40	11	17	\$15,930 93	\$1,749 63
New Hampshire					7	7									
Vermont	10		3	16		29	450 00	10	1		2,431 44	20	40	650 00	3,704 89
Massachusetts	41		13		14	68	36,765 69	12	2	6	23,182 92	53	74	39,625 16	30,714 80
Connecticut															
Rhode Island	1					1				1		1	1	30 00	30 00
New York, northern district	22	1	3	1	22	49	3,061 64	11	4	7	9,145 48	33	49	8,176 64	14,362 33
New York, eastern district	16			1	13	30		1		44	50 00	17	62		1,090 00
New York, southern district	40		141	3	799	983		23	2	273	61,927 14	63	482		218,856 02
New Jersey			2	3	3	8					321 87		5		685 89
Pennsylvania, eastern district	1				31	32				1	957 07	1	2		982 07
Pennsylvania, western district	1		1		7	9						1	2	500 00	
Delaware										1		1	1		
Maryland	15	1	2	1	5	24		1		1	4,528 10	16	21	3,831 00	7,176 05
District of Columbia			1			1					3,920 00		1		3,920 00
Virginia						5									
West Virginia															
North Carolina	3		2		2	7						3	5	900 00	
South Carolina	1		3		4	8		1	1	13	3,578 62	2	19	500 00	4,190 62
Georgia					21	21									
Florida, northern district	7	2	1	1	9	20	642 52	2		1	18,473 86	9	14	8,624 33	18,473 86
Florida, southern district															
Alabama, northern district					2	2									
Alabama, middle district															
Alabama, southern district	5		6		12	23	200 00	2		1	200 00	7	14	317 00	1,535 74
Louisiana	11	1	7	1	40	60	134,483 00	19		7	28,652 47	30	46	134,807 00	29,636 41
Mississippi, northern district															
Mississippi, southern district	1					1				2		1	3	500 00	
Texas, eastern district	7		6		14	27				70		7	84	200 00	
Texas, western district	1					1						1	1	5,000 00	
Arkansas, eastern district								2			11,000 00	2	2		11,000 00

SOLICITOR.

No. 6.—Statistical summary of business arising from suits, &c.—Continued.

Judicial districts.	Suits brought during the fiscal year ending June 30, 1870.					In suits brought prior thereto.				Whole number of judgments rendered in favor of the United States during the year.	Total of suits disposed of.	Whole amount of judgments rendered in favor of the United States during the fiscal year ending June 30, 1870.	Whole amount of collections from all sources during the fiscal year ending June 30, 1870.		
	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Remitted.	Pending.	Total number of suits commenced.	Amount of judgments reported in all old suits this year.	Decided for the United States.	Decided against the United States.					Settled, dismissed, &c.	Amount reported collected in all old suits this year.
Arkansas, western district.	29	1	5		3	38	\$1,500 00				\$1,277 86	29	35	\$9,670 00	\$1,426 46
Missouri, eastern district	1		23		18	42	954 20	1			9,789 69	2	25	1,154 20	9,789 69
Missouri, western district.	4		2		8	14	1,600 00	4		2	200 00	8	12	2,500 00	200 00
Tennessee, eastern district.			5		5	5									
Tennessee, middle district.			9		9	9									
Tennessee, western district.	1		2		3	3									
Kentucky	10	1	1		5	17	30 00	2		7	15,010 27	12	21	5,947 50	15,816 31
Ohio, northern district	7		1		3	11		1			1,517 58	8	9	1,799 65	2,667 23
Ohio, southern district	3	3	1		13	20	400 00	2		5	11,717 20	10	19	600 00	11,717 20
Indiana.	12		6		16	34	25 00	7		18	1,058 86	14	38	2,863 35	1,582 51
Illinois, northern district.	3		1		4	8		3		4	5,505 49	6	11	100 00	5,505 49
Illinois, southern district	2		1		2	11	1,500 00	1	1	1	1,241 48	3	6	2,147 47	1,241 48
Michigan, eastern district.	74		2	1	25	102		2		3	4,812 61	76	82	15,612 90	20,608 21
Michigan, western district	1				1	2		1				1	1	150 00	
Wisconsin	1		8		5	14	1,500 00	1		1	4,671 49	2	11	1,950 00	5,313 64
Iowa	5		2		4	11					11,148 29	5	7	1,500 00	11,148 29
Minnesota	2		1		1	4					2,950 54	2	3	150 00	2,950 54
Kansas	19				8	27	264 17	3				28	32	3,004 17	
California.	20	1	12	1	7	41		1		19	1,315 82	21	54	2,870 00	35,436 40
Oregon	2			1	2	5		1		1		3	5	4,050 00	
Nevada.															
Nebraska.							32 00	1		2	119 11	1	3	32 00	119 11
Washington Territory			1			7						6	7	176 00	294 50
New Mexico															
Utah															
Colorado											3,000 00				3,000 00
Dakota	1				1	2						1	1		
Arizona															
Idaho.															
Montana.			1		1	2							1		
Wyoming.															
Total	388	11	261	32	1 176	1 868	199,004 92	123	83	422	245,140 66	511	1,320	272,393 16	477,025 37

REPORT OF THE SUPERVISING ARCHITECT.

19 F

REPORT

OF

THE SUPERVISING ARCHITECT OF THE TREASURY.

TREASURY DEPARTMENT,
OFFICE OF THE SUPERVISING ARCHITECT,
October 30, 1870.

SIR: I have the honor to submit for your consideration the following report of the progress of the various works with the construction of which this office has been charged, and of the condition of the public property under its supervision, together with some recommendations in regard thereto.

During the past year the only new works that have been commenced are the court-house and post office buildings at Omaha, Nebraska, Knoxville, Tennessee, and the assay office at Boise City, Idaho. Plans were prepared, and arrangements made, for the erection of the court-house and post office building at Columbia, South Carolina, the custom-house and post office building at Machias, Maine, and the custom-house, court-house and post office building at Nashville, Tennessee; but the construction given to the fifth section of the act making appropriations for the civil service of the Government for the present fiscal year by the First Comptroller of the Treasury left this office without funds, and it has consequently been unable to commence operations. Work has been prosecuted as rapidly as the means at the disposal of this office would permit on the Treasury building; the custom-houses at Portland, Maine; Portland and Astoria, Oregon; Cairo, Illinois, and Charleston, South Carolina; on the court-houses and post offices at New York, N. Y.; Des Moines, Iowa; Madison, Wisconsin, and Portland, Maine; on the post office and treasury building at Boston, Massachusetts; on the branch mint at San Francisco, California; on the appraisers' stores at Philadelphia, Pennsylvania; on the revenue dock at the Battery, New York City, and on the paving and grading of the court-house and post office property at Springfield, Illinois. Work has been entirely suspended on the custom-house at St. Paul, Minnesota, and on the marine hospital at Chicago, Illinois, it being found impossible to complete the building within the limit fixed by law, the appropriations being available only on that condition. The work on the proposed branch mint at Dalles City, Oregon, has also been suspended, it being deemed desirable by the Department that it should be completed as an assay office rather than as a mint, for which special authority is required.

The custom-house at Wiscasset, Maine, has been completed and occupied. The court-house and post office building at Des Moines, Iowa, is now nearly ready for occupancy, and will be finished the present season. The court-house and post office building at Portland, Maine, and Madison, Wisconsin, and the appraisers' stores at Philadelphia, Pennsylvania, could have been completed this year had the amounts asked for at the last session of Congress been granted. It has been found impossible to

reduce the cost of the buildings below the amounts then estimated, and their completion is therefore necessarily deferred until the necessary appropriations are granted.

The following buildings have been thoroughly renovated, repaired, and remodeled, and are in many respects in even better condition than when first completed, namely: the custom-house, court-house, and post office buildings at Bath, Maine; Chicago and Galena, Illinois; Detroit, Michigan; Louisville, Kentucky; Mobile, Alabama; Petersburg, Virginia; Savannah, Georgia; and Wilmington, Delaware.

Repairs more or less extensive have been made on the custom-houses at Alexandria, Virginia; Boston, Massachusetts; Baltimore, Maryland; Buffalo, New York; Cleveland, Ohio; Cincinnati, Ohio; Dubuque, Iowa; Eastport, Maine; Erie, Pennsylvania; Georgetown, District of Columbia; Gloucester, Massachusetts; Key West, Florida; Milwaukee, Wisconsin; New Orleans, Louisiana; Norfolk, Virginia; New Haven, Connecticut; Newark, New Jersey; Newport, Rhode Island; Oswego, New York; Portsmouth, New Hampshire; Pensacola, Florida; Pittsburg, Pennsylvania; Plattsburg, New York; Providence, Rhode Island; San Francisco, California; St. Louis, Missouri, and Wheeling, West Virginia; the court-houses at Baltimore, Maryland; Boston, Massachusetts; Indianapolis, Indiana; Philadelphia, Pennsylvania, and Rutland, Vermont; the marine hospitals at Chelsea, Massachusetts; Cleveland, Ohio; Portland, Maine, and St. Louis, Missouri; on the appraisers' stores at San Francisco, California; the branch mint at Charlotte, North Carolina, and the sub-treasury in New York City.

The business of the post office at Philadelphia, Pennsylvania, having increased to an extent that rendered it impossible to transact it without increased accommodations, an addition was made to the building that will probably answer all demands for a few years; but as the business is steadily increasing and the building is not fire-proof, and is small for a city of the magnitude of Philadelphia, it will soon become necessary to erect a suitable fire-proof building for the use of the Post Office Department.

An appropriation was also made for the extension and remodeling of the post office at Baltimore, Maryland. Plans have been prepared therefor, but as it is doubtful if the relief thus afforded would be more than temporary, operations have been suspended pending further investigation. I would strongly recommend that authority be granted for the purchase of the Merchants' Bank, which is a part of the custom-house and post office building, its being in private hands, greatly impairs the value of the government property, and is required for the proper accommodation of the sub-treasury, created by the act approved June 15, 1870.

The custom-house and post office building at Chicago, Illinois, was considered, when completed, out of the city, entirely too large for the present or prospective wants of the government, and extravagant in cost and construction; yet, though twelve years have scarcely elapsed, it is now in the heart of the business portion, overcrowded and too small to accommodate all branches of the public service in that city, and when compared with the ornate buildings that surround it, a plain and unassuming structure. During the past year the side-walks surrounding the building have been excavated, and the heating and plumbing apparatus and the fuel vaults removed thereto, thereby utilizing the whole basement for the wants of the Post Office Department. A large part of the lobby on the principal floor has also been inclosed, no further space for the postal service can be obtained in that structure.

I regret to state that the progress of the work on the post office and

treasury building at Boston, Massachusetts, has not equalled the expectations of this office. Unforeseen and unexpected embarrassments have been met, and obstacles encountered that have seriously delayed the progress of the work, and could not have been anticipated. The generous coöperation of the authorities of the city of Boston, who have from the first granted the Department every facility, rendered the opposition of a few citizens the more unexpected, but which, I am happy to say, has only resulted in a temporary delay. The contract for the granite-work of the building, which was made on the 26th day of October, 1869, has been ratified under the provisions of the act of Congress, approved July 15, 1870, the material being furnished by the Cape Ann Granite Company. The quality of the granite is unexceptionable, and the character of the workmanship cannot be surpassed. The site of the building has, however, been found insufficient, and as the owner of the adjoining property has persistently refused to dispose of any portion except at exorbitant rates, proceedings have been commenced under the statutes of the State of Massachusetts to condemn the portion necessary to provide a passage for the mail wagons, the balance of the original appropriation for the purchase of the property being deemed ample for the purpose.

The remarks in regard to the progress of work on the post office at Boston apply with equal force to the post office building at New York. The delay has not, however, arisen from any negligence on the part of the Department or its agents, the amount of the available appropriation being practically exhausted at present, and will be entirely so before the meeting of Congress. The most difficult portion of the work has, however, been completed in a highly creditable and satisfactory manner. The contract for the iron-work to the first floor has been awarded to the *Ætna Iron Works* of that city. The contract for the granite work, which was made on the 2d day of September, 1869, has been ratified under the provisions of the act of Congress, approved July 15, 1870, the material being furnished from the quarries at Dix Island, Maine. The quality of the granite and of the workmanship is of the most superior character. The limit fixed by Congress as the cost of this building will, if insisted on, necessitate the adoption of a timber, instead of fire-proof, construction above the main story, including the roof, the estimates having been again revised, and compared with the working drawings, most of which, including those of the entire granite-work, are completed. It is sincerely to be hoped that Congress will authorize the amount necessary to complete in a proper and substantial manner this building, which is situated in the most conspicuous part of the great metropolis of the nation, and should be in every respect worthy of its location and the Government which it represents. I believe that the necessity for its completion at the earliest practicable moment cannot be overestimated, both on account of the convenience of the public and the interests of the Government. I will add that the building when finished will be the cheapest, considering the thorough character of its construction and the magnitude of its proportions, owned by the Government.

The improvements in progress on the south front of the Treasury building have been since the date of my last report completed, and have proved entirely satisfactory, the fine proportions of that front being for the first time revealed. I again recommend that the incongruous skylight behind the portico be removed, and the vestibule completed according to the original design, or finished in the same manner as on the north front. The latter plan has the advantage of economy, and of affording considerable additional room, which is much needed. The

extension of the main staircase to the upper story and the construction of the skylight and interior dome have been completed, and add greatly to the comfort and appearance of the building. The reconstruction of the interior of the northwest corner of the building, which has been a task of more than usual difficulty, is nearly finished, and will complete the interior of the extension. The system of ridge ventilation introduced by me on the north wing, has been extended to the remaining portions of the building, and the stairways ventilated on the same principle. The heating apparatus of the south and west wings has been improved and thoroughly repaired. Arrangements have been made for the removal of the ink-mill, machine and blacksmith shops, &c., belonging to the Note Printing Bureau, after the removal of which, the ventilation of the building will be in good condition, and the atmosphere free from the pestilential odors that have pervaded it for so many years. The printing and engraving departments of the Note Printing Bureau not only occupy the attic, but have encroached on the upper stories of the building, of which they now occupy a considerable portion. The space, however, is much needed for other purposes, and as the Department is overcrowded, and its business will not probably decrease, I earnestly recommend the erection of a suitable building for that important Bureau.

I again desire to call attention to the unsightly and useless drive-way on the west front, and the enormous width of the area, which seriously injures the symmetry and beauty of the principal front of the building; and as there is a great deficiency in storage-room for coal, I earnestly recommend that an appropriation may be obtained for the construction of additional coal-vaults, and a subway for the removal of ashes, &c., which would enable this blemish to be remedied at a moderate expense. There is also a pressing necessity for additional closet accommodation, and a thorough renovation and repainting of the interior of the entire building.

I venture once more to call attention to the importance of early action in regard to the condemnation of a strip of property on the east side of Fifteenth street, between New York and Pennsylvania avenues, required by the plan for the improvement of the east front of the Treasury building, submitted with my report for the year 1868, feeling assured that no cheaper or more satisfactory solution of the problem presented by the unfortunate location of this magnificent building can be devised. Every improvement that is made on the property in question increases the amount necessary to carry this plan into effect, and I respectfully submit that after expending the sum of \$6,700,000 upon the Treasury building, it is too late to pretend to economize by leaving it mutilated and unfinished. The extension of the Treasury building was, in my opinion, an error, the old portion being constructed of a worthless sandstone that would have perished long since had it not been protected by paint. This portion of the building is not only an unworthy sham, but is badly arranged, unsuitable for the wants of the Department, and must sooner or later be reconstructed to correspond with the magnificence and solidity of the new granite extension.

The commission appointed by the present Congress to submit a plan for improving and establishing the grades of the streets adjoining the Treasury grounds has completed its report for submission to Congress, when it is hoped that this important question may receive a prompt and satisfactory solution. In this connection I desire again to call attention to the improvement of the grounds of the Executive Mansion on the south front, and the filling of the north half of reservation No. 1, or the

"White lot," which has been, thus far, effected without expense to the Government, and which, when completed, will remove all objections to the health of this locality. I trust that the necessary appropriations will be made to enable the Commissioner of Public Buildings and Grounds to complete Executive avenue, including the fencing of the same, and venture to express the hope that steps may be taken to improve the various reservations between the Executive Mansion and the Capitol, which, at a slight expense, may be connected and combined into a continuous park, worthy of the national capital, and accessible to all, and affording an agreeable and convenient means of communication between the points named.

I desire to renew my recommendations that immediate steps be taken to secure a sufficient portion of the Battery at New York for the use of the revenue department at that port. The present custom-house is not well adapted to the wants of the Government, neither can it be made so, already overcrowded, the demand for additional space is daily increasing. The accommodations for the appraisers' department, though probably as good as any that can be obtained in the city, are unsatisfactory, and will be found inadequate before the termination of the present lease. The annual rental has already been increased from \$32,500, in 1864, to \$66,003 25, which is now paid, while a large expenditure has been made, in addition, to adapt the building to the wants of the Department. I believe that, irrespective of the improved character of the accommodations to be obtained, it will be found desirable, as a mere question of economy, to erect on the Battery buildings sufficient to accommodate the various branches of the custom-house, including warehouses for the appraisers' department, for unclaimed goods, and for other purposes; and as the property in question is the only unoccupied space of sufficient size in the city of New York that could be obtained for the purpose, I cannot too strongly recommend that the necessary authority be obtained from Congress to enable the Secretary of the Treasury to negotiate for its acquisition by the Government. The revenue dock, which is now being constructed on a portion of the property, is nearly completed, and I would respectfully suggest that before proceeding with the erection of the barge office it would be desirable to investigate and decide the various questions involved in the preceding recommendations, which are more fully explained in my last report, to which I respectfully refer.

I have previously called attention to the unoccupied portion of the custom-house lot in San Francisco, California, and in my last report recommended the confirmation of the conditional lease that had been entered into with parties in that city. This recommendation was not, however, approved. I again respectfully call attention to this property, which is situated in the heart of the commercial portion of the city, and is in its present condition a disgrace to the government, a nuisance to the city, and a serious injury to the adjoining property. It appears to me that the property should be sold, leased, or utilized by the erection of a building thereon. The government is at present paying rents, amounting to \$67,800 per annum, for the accommodation of the various public offices located in that city. The property is worth at the lowest valuation not less than \$100,000 in gold coin. If the interest on this sum be added to the amount paid for the rental of property for government purposes, it will be seen that the sum of \$73,800 per annum is wasted and paid for accommodations far inferior to those which might be provided on this property. I have previously alluded to the great cost of pile foundations as a reason for disposing of this property. The success that has attended the efforts to obtain a foundation for the mint in that

city by the use of beds of concrete, leads me to believe that piling may be dispensed with and that great expense avoided. A substantial and well constructed building of brick and timber would probably be better adapted to the location than of cut stone and iron, and could be made comparatively fire-proof at a moderate expense, while the building being isolated from others by wide streets, little danger would exist in case of the destruction of the surrounding buildings.

The custom-house at Portland, Maine, is now nearly completed, and will, it is believed, prove second in point of convenience and adaptation to the wants of the Government to none in the country. The wharves in front of the building are needed as a landing for the revenue boats and for passengers arriving from foreign ports, and can now be obtained on most advantageous terms. I earnestly recommend an appropriation for their purchase.

I desire to call attention to the unsuitable and insufficient character of the custom-house, court-house, and post office buildings at Cincinnati, Ohio, and St. Louis, Missouri, and to urge the importance of making appropriations sufficient for the erection of suitable buildings in those cities at an early date. It is difficult to decide which is the worse lighted and ventilated or the most deficient in accommodations, but it is believed that while the former is much the smaller and more crowded the latter can claim precedence in unfitness and general discomfort, and has been frequently presented as a nuisance by the grand jury of the United States district court, which presentment has been fully approved by the judges. An appropriation of \$300,000 was made at the last session of Congress for the commencement of a new building at St. Louis and the preparation of plans directed. As the appropriation was made contingent upon the donation to the Government of a suitable lot the preparation of the plans has not been commenced, no action has yet having been taken by the city.

The Government having been informally offered one of the most valuable and eligible lots at Hartford, Connecticut, by the authorities of that city, as a site for a court-house, post office, &c., I strongly recommend that an appropriation be made for the erection of such a building, and that authority be given the Department to accept the proposal, the necessity for a suitable building in that city being urgent and the offer exceedingly liberal.

The temporary roof on the custom-house at New Orleans, Louisiana, has been renewed and a survey of the building made in order to determine the best method of completing and utilizing that structure, the results of which will be submitted for approval at as early a date as practicable. I do not, however, believe that any expenditure thereon would result in providing a suitable, creditable, or convenient building.

Work has been resumed on the custom-house at Charleston, South Carolina, which will be hastened to completion as rapidly as the nature of the work and the means at the disposal of the office will permit, and will when completed be an ornament to the city.

An admirable site for the building now in course of erection at Knoxville, Tennessee, has been purchased for the nominal sum of five thousand dollars, the balance of the purchase money having been contributed by the citizens. The custom-house lot at Nashville, Tennessee, which was badly located and entirely too small, has been exchanged for one of the most eligible and desirable pieces of property in that city. A fine lot has been donated to the Government at Columbia, South Carolina, by the citizens of that place. The decision of the Comptroller has rendered it impossible to commence work on the building without further

legislation. The old custom-house lot at Wiscasset, Maine, has been sold, and the marine hospital property at Vicksburg, Mississippi, and Wilmington, North Carolina, offered for sale but withdrawn, no satisfactory proposals having been obtained. I would recommend that authority be obtained for the sale of the branch mints at New Orleans, Louisiana, Dahlonega, Georgia, and Charlotte, North Carolina, or the conversion of the latter into an assay office; the old custom-house lot at Astoria, Oregon, the custom-house lot at Perth Amboy, New Jersey, and the old court-house at St. Augustine, Florida. I would also in this connection renew my recommendation for the passage of a law authorizing, under proper restrictions, the disposal at public auction of property no longer needed by the Government, believing that it would greatly facilitate business and save money to the treasury.

I desire to renew my recommendations for the sale of the small marine hospitals, retaining only those at the principal ports. I would also strongly recommend the transfer of David's Island near New York City, together with the hospital buildings thereon, and of Sedgwick hospital near New Orleans, Louisiana, to the marine hospital establishment, they being no longer needed for military purposes, and most admirably adapted to the wants of the Treasury Department. I would also renew my recommendation that authority be obtained for the sale of the unfinished iron structure known as the marine hospital at New Orleans, Louisiana. It is situated in an unhealthy and unsuitable locality, and will require a much larger sum to repair and complete than the value of a well-arranged and suitably constructed hospital of proper size. I would also recommend that authority be granted for the sale of the marine hospital building at San Francisco, which was abandoned in 1867, on account of fears for its stability, and which is now rapidly becoming a ruin. It was originally constructed of inferior materials, and has been much damaged and neglected. I cannot recommend the expenditure of the large sum that would be needed to place it in repair, and believe that the sale of the old hospital and the erection of a new one on the pavilion plan, either on the premises, or on one of the neighboring reservations, would be the most desirable and advantageous arrangement, the estimated cost of a well-built and commodious hospital, on the plan above indicated, being less than that of the repairs needed on the present building.

The following hospitals are now under lease, viz., at Louisville, Kentucky, Mobile, Alabama, and Wilmington, North Carolina.

In my last report I called attention to the delay and embarrassment caused by the system of insufficient and partial appropriations for public works, which causes not only great and unnecessary delay in their construction, but greatly increases their cost, in many cases more than doubling the incidental and contingent expenses. I would most respectfully renew my recommendations that the estimated cost of the proposed building should be at once placed at the disposal of the Secretary of the Treasury, to be expended at his discretion, as rapidly as the necessities of the work should require. If this is deemed undesirable, I respectfully recommend the repeal of the provision of law restricting the amount of contracts to the appropriation on hand. There can, it appears to me, be no valid objection to authorizing the Department to enter into contracts not to exceed the estimated cost of the buildings, provided payment is made contingent upon appropriations being granted therefor. This principle has been sanctioned by Congress in regard to the post-office buildings at New York and Boston with good results, and I feel

confident that an extension of the same principle to all public works would prove most advantageous.

I also desire to call special attention to the uselessness of attempting to economize by restricting the cost of work below the amount absolutely necessary to accomplish the object indicated. Instances are not unfrequent in which the Department has been directed to erect certain works, but has, at the same time, been prohibited from expending the amount necessary to accomplish the object. The size and character of buildings are necessarily determined by the use for which they are intended, and the size and character in turn determine the cost. If the limit fixed by law, as the cost of the building, is below that required by the necessities of the case, it is evident that the limit must be exceeded or the money wasted in the erection of a building worthless for the purpose for which it was designed, and, consequently, to the Government. The inability of the Department to erect buildings for the amounts to which it has been limited has been, in many cases, the cause of much criticism, but I would respectfully submit that it is scarcely just to hold it responsible for estimates it has neither prepared nor indorsed, or to charge it with failure because it has been unable to accomplish impossibilities.

The system of returns, to which I called special attention in my last report, has proved an absolute check upon the expenditures on the various buildings now in course of erection, and has enabled this office to compare the cost of the different items of work in the several localities, and the efficiency of the various superintendents, and has furnished an exhibit of the fluctuations in the cost of each branch of labor, or of material, during each month. It has also furnished reliable data for the preparation of estimates, which are now carefully computed in detail. It gives me great pleasure to report that the estimates that have been prepared in this office during the past two years have proved remarkably accurate, and that, save in one or two exceptional cases on the Pacific coast, where the cost of material and labor has exceeded all expectations, the cost of work has been kept within their amount. The result of the various proposals received under advertisement during the past year has also, in every instance, furnished gratifying evidence of their correctness.

The system of operations, explained in my former reports, has been adhered to with even more satisfactory results than heretofore, both as regards the material and manufactured work furnished under contract, and that performed by days' labor. The work has been, in most cases, of the most superior character, and in all good, while the cost has been, as a rule, below average market rates in the same locality. At the same time, if it were possible to award public in the same manner as private contracts are awarded, much labor would be saved the Supervising Architect, and it is probable that many other advantages would be found to result therefrom, but public officers are virtually compelled to award contracts to the lowest bidder, irrespective of his character or reputation, even though they may know that he is dishonest or incompetent, or attempting to obtain the work at an inadequate price as a basis for a subsequent claim against the Government. The result is, of course, disastrous, while the bonds filed are practically worthless to the Government from the difficulty of enforcing them. Bonds are unnecessary in contracting with honorable and responsible men, and utterly worthless as a protection against rogues and shysters, thus placing the honest, *bona fide* bidder at the mercy of the dishonest and irresponsible one.

I desire to call special attention to the system adopted for the supply

of granite-work for the post offices at Boston and New York, by which the contractor is allowed a stated percentage on the cost of the work, which is performed under the immediate supervision of a duly authorized agent of the Department. The advantages of this system may be briefly stated as follows, namely, the work being performed under the direction and personal supervision of an agent of the Government, there is no opportunity for fraud, and there being a fixed and equitable profit allowed, there is little or no temptation therefor, and no inducement to furnish an inferior quality of work, or to delay the fulfillment of the contract. The interests of the Government and the contractor are made as nearly identical as possible, both being interested in having good and satisfactory work done, and in having it completed as rapidly as possible. The operations of this system, where tested, have been most satisfactory, and, in my opinion, it is the most equitable one that has been devised.

I again call attention to the necessity for an appropriation for the pay of janitors for the various public buildings under the supervision of this Department, there being at present no law under which they can be appointed or paid. Many of the most valuable buildings are occupied by officers of various Departments, and, in the absence of a duly-appointed guardian, are exposed to depredations and injury, and are virtually at the mercy of any evil-disposed person. This has been remedied as far as the power of the Department will permit by the designation of one of the officers as custodian, but as this appointment is purely honorary, and carries with it neither compensation nor authority to employ any one to protect or clean the building, much valuable property is destroyed or defaced. It appears to me that public property should receive at least as much care as would be bestowed on private, and I am unable to see any economy in neglect.

The small appropriations granted for repairs and preservation of public buildings have not enabled the Department to keep them in proper condition. Most of the buildings erected prior to the war were defective in construction, and consequently have needed extensive repairs, and, in many cases, entire remodeling, including the reconstruction of important portions of the work. The buildings in the Southern States were, without exception, so seriously injured during the war that large expenditures were indispensable for their preservation. A large number of buildings, including many of the most important, are now much in need of repairs, and, with few exceptions, the necessity for painting and renovation is pressing. I do not think the amount estimated for the next fiscal year can be reduced with due regard to the protection of the Government property, and is but two-thirds of one per cent. on the value of the buildings; but I believe if they are once placed in thorough and complete repair, they can be maintained in suitable condition at a cost not to exceed one-half of the above percentage.

I also desire to urge the importance of more liberal appropriations for furniture. Few buildings now owned by the Government are properly or even decently furnished—in many cases a few rickety chairs and tables being the sole representatives of the extravagance that is supposed by many persons to pervade this branch of the Government expenditures. Experience has demonstrated the utter uselessness of supplying cheap and temporary articles; and that the only judicious plan is the furnishing of all buildings in a proper manner with the necessary number and kind of plain, substantial, and suitable articles, and then holding officers for whose use they are designated to a rigid accountability for their proper preservation.

In this connection I desire most earnestly to recommend that the practice of converting public buildings into establishments for the accommodation of retail venders of peanuts, apples, and other similar commodities, be prohibited by law. The vestibules and approaches of many of our buildings are, at present, disfigured, and the public incommoded, by the stalls that benefit no one but the owners. I am at a loss to see why one citizen has not as good a right to carry on his private business in a public building as another, or why certain favored persons should enjoy a monopoly of these stands.

Most of the buildings under charge of this office were erected at a time when the subject of heating and ventilation received little attention; a matter now recognized as of vital importance, and an indispensable requisite in a public edifice. These buildings were, with few exceptions, heated with furnaces of antiquated construction that have been abandoned as worthless, necessitating the introduction of suitable apparatus, which is being done as rapidly as the means at the disposal of the Department will permit.

The system of providing fuel, light, and water for each building from one general appropriation has proved as advantageous as was anticipated, and has resulted in considerable saving to the Government, besides systematizing the expenditures under the proper head. The estimates submitted will, with proper economy, prove sufficient for the purpose.

In conclusion I desire to say that, in the preparation of the estimates accompanying this report, in the preparation of designs, and in the execution of the work performed under my supervision, I have endeavored to conform strictly to your instructions to reduce all estimates and expenditures to the lowest amount consistent with the necessities of the Government and the requirements of good and permanent construction. I also wish to express my gratification at the cordial support and assistance I have received, and to return my sincere thanks therefor,

And remain, with great respect, your obedient servant,

A. B. MULLETT,
Supervising Architect.

HON. GEORGE S. BOUTWELL,
Secretary of the Treasury.

Tabular statement of custom-houses, court-houses, post offices, branch mints, &c., under the charge of this office, exhibiting the cost of site, date of purchase, contract price of construction, actual cost of construction, and the total cost of the work, including site, alterations, and repairs, to June 30, 1870.

[NOTE.—Sums marked with an asterisk (*) denote "Building and site."]

Nature and location of property.	Date of purchase of site.	Cost of site.	Contract price of construction.	Actual cost of construction.	Total cost to June 30, 1870.	Remarks.
CUSTOM-HOUSES.						
Alexandria, Va	Nov. 25, 1820	*\$6,000 00		\$8,246 46	\$14,396 46	Old building.
Alexandria, Va	May 3, 1856	16,000 00	\$37,149 37	57,913 64	77,986 89	
Astoria, Oreg.	Mar. 27, 1856	900 00			900 00	Old site.
Astoria, Oreg., (new)	May 7, 1868	8,000 00			23,037 77	In course of erection.
Bath, Me.	Feb. 7, 1852	15,000 00	47,594 36	90,182 65	105,724 35	
Bangor, Me.	June 5, 1851	15,000 00	45,584 39	103,698 13	204,155 47	
Barnstable, Mass	Apr. 24, 1855	1,500 00	17,250 00	34,433 71	37,489 93	
Baltimore, Md	July 16, 1817	*70,000 00				Part of present building.
Baltimore, Md	Feb. 10, 1853	*110,000 00				Do.
Baltimore, Md	May 28, 1857	*207,000 00		451,672 61	893,741 60	Including both of above.
Belfast, Me	Oct. 4, 1856	5,600 00	17,500 00	34,340 25	38,534 82	
Boston, Mass.	Aug. 29, 1837	180,000 00		886,658 00	1,109,422 13	
Bristol, R. I.	Mar. 12, 1856	4,400 00	17,522 00	23,952 68	28,297 00	
Buffalo, N. Y.	Jan. 22, 1855	45,000 00	117,769 05	191,764 34	284,092 00	
Burlington, Vt.	Mar. 30, 1855	7,750 00	28,238 40	40,036 96	71,209 96	In course of erection; site donated.
Cairo, Ill.	Apr. 28, 1866				180,104 35	
Castine, Me.	Apr. 6, 1833	*1,200 00			13,030 72	
Charleston, S. C.	Feb. 14, 1818	*60,000 00			70,000 00	Old building.
Charleston, S. C.	July 10, 1849	130,000 00			2,119,232 40	
Cleveland, Ohio.	Apr. 9, 1856	30,000 00	83,500 00	138,236 30	189,812 82	
Cincinnati, Ohio.	Sept. 1, 1851	50,000 00		242,197 23	362,406 41	
Chicago, Ill.	Jan. 10, 1855	26,000 00				
Chicago, Ill.	July 1, 1857	34,200 00	276,750 56	365,694 18	468,343 53	Additional sfts.
Chicago, Ill.	Jan. 26, 1865	8,400 00				
Detroit, Mich	Nov. 13, 1855	24,000 00	103,160 66	214,020 61	218,464 81	
Dubuque, Iowa	Feb. 17, 1857	20,000 00	87,334 50	179,095 96	199,772 71	
Eastport, Me.	1830					Old building; acquired for debt.
Eastport, Me.	July 3, 1847	2,780 00	30,500 00	32,509 60	43,056 20	
Ellsworth, Me.	Apr. 11, 1855	3,000 00	9,200 00	21,629 84	26,646 42	
Erie, Pa	July 2, 1849	*29,000 00			32,145 14	
Galena, Ill	Mar. 24, 1857	16,500 00	43,629 00	61,372 44	82,130 02	
Galveston, Tex.	Sept. 1, 1855	6,000 00	94,470 74	108,359 82	131,014 60	
Georgetown, D. C.	Oct. 23, 1856	5,000 00	41,582 00	55,368 15	67,270 51	
Gloucester, Mass	June 6, 1855	9,000 00	26,596 78	40,765 11	50,754 82	
Kennebunk, Me.	Nov. 19, 1832	*1,575 00			2,348 42	
Key West, Fla.	July 26, 1833	*4,000 00			8,796 48	
Louisville, Ky.	Oct. 7, 1851	16,000 00	148,158 00	246,640 75	303,728 61	
Machias, Me.	May 7, 1870	1,000 00			1,000 00	
Middletown, Conn	Feb. 8, 1833	3,500 00		12,176 64	32,801 83	
Milwaukee, Wis	Feb. 16, 1855	12,200 00	130,064 03	161,779 61	190,489 94	

Statement of custom-houses, court-houses, post offices, branch mints, &c.—Continued.

Nature and location of property.	Date of purchase of site.	Cost of site.	Contract price of construction.	Actual cost of construction.	Total cost to June 30, 1870.	Remarks.
CUSTOM-HOUSES—Continued.						
Mobile, Ala.....	Oct. 13, 1851	\$12,500 00		\$382,159 93	\$415,606 75	
Nashville, Tenn.....	Feb. 17, 1857	20,000 00			20,000 00	
Newark, N. J.....	May 30, 1855	50,000 00	81,252 90	109,873 00	166,441 33	
New Bedford, Mass.....	Apr. 13, 1833	4,900 00		24,500 00	35,228 62	
Newburyport, Mass.....	Aug. 9, 1833	3,000 00		23,188 50	26,960 20	
New Haven, Conn.....	June 1, 1855	25,500 00	88,000 00	158,614 50	203,951 22	
New London, Conn.....	May 12, 1833	3,400 00		14,600 00	21,411 95	
New Orleans, La.....	Jan. 27, 1848			2,929,264 50	2,984,980 83	Site donated.
Newport, R. I.....	Sept. 16, 1829	1,400 00		9,100 00	12,684 88	
New York, N. Y.....	Dec. 16, 1816	*70,000 00			70,000 00	Part of site of sub-treasury.
New York, N. Y.....	Apr. 29, 1865	*1,000,000 00			1,277,885 32	Merchants' Exchange purchased.
Norfolk, Va.....	Dec. 6, 1817	9,000 00		34,352 33	47,002 33	Old building.
Norfolk, Va.....	Feb. 28, 1852	13,500 00		203,893 75	225,387 66	
Ogdensburg, N. Y.....	Feb. 4, 1857	8,000 00		218,037 87	232,191 77	
Oswego, N. Y.....	Dec. 15, 1854	12,000 00	77,255 00	114,012 03	133,958 75	
Plattsburg, N. Y.....	June 10, 1856	5,000 00	51,224 94	66,425 17	73,550 40	
Pensacola, Fla.....			27,115 00	49,177 43	51,821 48	Site acquired from Spain.
Petersburg, Va.....	Feb. 5, 1856	15,000 00	67,619 88	84,664 88	103,351 33	
Pittsburg, Pa.....	May 8, 1851	41,000 00	39,866 00	99,747 00	152,035 85	
Philadelphia, Pa.....	Aug. 27, 1844	*257,000 00			320,234 79	
Plymouth, N. C.....	May 17, 1834	*2,506 00			2,932 70	
Portsmouth, N. H.....	June 22, 1857	19,500 00	82,728 96	145,046 91	173,706 72	
Portland, Me.....	Oct. 4, 1828	5,500 00			451,023 40	In course of erection.
Portland, Me.....	Dec. 21, 1866	35,000 00				
Providence, R. I.....	Nov. 26, 1817	3,020 00		10,504 00	16,492 26	Old building; used as warehouse.
Providence, R. I.....	Oct. 9, 1854	40,000 00	151,000 00	209,841 71	261,444 91	
Portland, Oreg.....	Apr. 6, 1868	15,000 00			70,150 81	In course of erection.
Richmond, Va.....	June 22, 1853	61,000 00	110,000 00	194,404 47	287,429 50	
San Francisco, Cal.....	Sept. 5, 1654	150,000 00	400,000 00	628,581 49	805,687 84	
Sandusky, Ohio.....	Dec. 28, 1854	11,000 00	47,560 00	64,019 41	75,565 05	
Savannah, Ga.....	Dec. 16, 1845	20,725 00		156,434 35	194,817 80	
Salem, Mass.....	June 23, 1818	5,000 00		14,271 77	35,838 59	
St. Louis, Mo.....	Oct. 31, 1851	37,000 00		321,987 08	382,463 61	
St. Paul, Minn.....	Apr. 10, 1867	16,000 00			175,000 00	Do.
Suspension Bridge, N. Y.....	May 25, 1867	*6,000 00			25,883 37	
Toledo, Ohio.....	Feb. 20, 1855	12,000 00	45,530 11	83,543 52	96,312 41	
Waldoboro, Me.....	Nov. 29, 1852	2,000 00		15,800 00	22,224 68	
Wheeling, W. Va.....	Sept. 7, 1855	20,500 00	85,070 82	96,618 64	125,307 71	
Wilmington, N. C.....	Mar. 19, 1819	*14,000 00				Destroyed by fire, January, 1840.
Wilmington, N. C.....	May 17, 1845	1,000 00		42,039 75	59,971 70	Built on site of above.
Wilmington, Del.....	May 27, 1853	3,500 00	29,234 00	40,146 34	46,960 29	

Wiscasset, Me., (old).....	Nov. 23, 1848	*2,000 00			8,178 15	Destroyed by fire, Oct. 9, 1866, and site sold April, 1870.
Wiscasset, Me.....	June 20, 1868	1,800 00	17,000 00	23,250 00	25,050 00	
MARINE HOSPITALS.						
Chelsea, Mass.....	July 12, 1858	50,000 00	122,185 39	233,015 31	374,160 80	In course of erection.
Cleveland, Ohio.....	Oct. 11, 1837	12,000 00	20,000 00	79,972 05	110,489 10	
Chicago, Ill.....	Jan. 22, 1867	10,000 00			160,856 19	In course of erection.
Detroit, Mich.....	Nov. 19, 1855	23,000 00	54,637 12	78,215 14	106,243 03	
Key West, Fla.....	Nov. 30, 1844	500 00			25,600 00	In course of erection.
Louisville, Ky.....	Nov. 3, 1842	6,000 00			53,591 28	
Mobile, Ala.....	June 20, 1838	4,000 00			51,400 00	In course of erection.
	Aug. 25, 1856	6,000 00			64,540 00	
Natchez, Miss.....	Aug. 9, 1837	7,000 00			59,785 37	In course of erection.
New Orleans, La.....	Aug. 7, 1855	12,000 00	429,395 79	496,162 05	528,134 34	
Norfolk, Va.....	Dec. 16, 1800	*6,185 34			15,845 10	Sold October 12, 1869.
Ocracoke, N. C.....	May 15, 1843	1,100 00			8,927 07	
Pittsburg, Pa.....	Nov. 7, 1842	10,253 00			50,420 32	In course of erection.
Portland, Me.....	Nov. 22, 1852	11,000 00	66,200 00	84,758 73	121,603 22	
San Francisco, Cal.....	Nov. 13, 1852	600 00			224,000 00	In course of erection.
St. Louis, Mo.....	Mar. 7, 1850				85,712 63	
Vicksburg, Miss.....	June 25, 1853	4,500 00	57,021 02	67,525 16	76,975 16	Site ceded by War Department.
	Feb. 28, 1856	4,700 00			43,897 44	
Wilmington, N. C.....	Mar. 17, 1857	6,500 00	28,968 25	37,346 04	43,897 44	
COURT-HOUSES, ETC.						
Baltimore, Md.....	June 6, 1859	50,000 00	112,808 04	205,176 97	263,100 66	In course of erection.
Boston, Mass.....	..... 1859	*105,000 00			119,198 40	
Boston, Mass., post office and sub-treasury.....	Mar. 25, 1868	458,415 00			663,535 00	In course of erection. Do.
Des Moines, Iowa.....	Oct. 16, 1866	15,000 00			194,839 64	
Indianapolis, Ind.....	Nov. 5, 1856	17,160 00	98,983 79	166,240 00	202,798 69	In course of erection; site donated.
Key West, Fla.....	Apr. 28, 1858	3,000 00			3,000 00	
Memphis, Tenn.....	June 6, 1860	15,000 00			15,000 00	In course of erection; site donated.
Madison, Wis.....	Mar. 25, 1867				255,306 23	
Omaha, Nebr., post office.....	May 19, 1870				1,278,483 61	In course of erection. In course of erection on site of old custom-house, destroyed by fire in 1854. (Exclusive of site.)
New York, N. Y.....	Apr. 11, 1867	500,000 00			302,906 63	
Portland, Me.....						
Philadelphia, Pa.....	Oct. 6, 1860	*161,000 00			247,784 11	Acquired from Spain.
Raleigh, N. C.....	Aug. 7, 1860	7,700 00			7,700 00	
Rutland, Vt.....	July 4, 1857	1,400 00	55,701 75	62,897 56	74,313 09	Acquired from Spain.
	May 17, 1859	500 00			2,000 00	
St. Augustine, Fla.....					302,762 33	Acquired from Spain.
Springfield, Ill.....	Mar. 2, 1857	6,000 00			85,905 33	
Windsor, Vt.....	Mar. 4, 1837	4,700 00	53,258 84	71,347 32		
UNITED STATES MINTS.						
Carson City, Nev.....	May 3, 1865				292,000 00	Including machinery; site donated.
Charlotte, N. C.....	Nov. 2, 1835	1,500 00		26,000 00	36,756 65	
Dahlonega, Ga.....	Aug. 3, 1835	1,050 00		69,588 33	69,588 33	

* Building and site.

Statement of custom-houses, court-houses, post offices, branch mints, &c.—Continued.

Nature and location of property.	Date of purchase of site.	Cost of site.	Contract price of construction.	Actual cost of construction.	Total cost to June 30, 1870.	Remarks.
UNITED STATES MINTS—Continued.						
Dalles City, Oreg	Feb. 28, 1868				\$94,413 56	In course of erection; site donated.
Denver City, Colo	Nov. 25, 1862	*\$25,000 00			93,377 69	
New Orleans, La	June 19, 1835			\$327,548 55	614,825 88	
Philadelphia, Pa	July 18, 1792	*5,466 66		207,101 25	230,508 03	Old building.
	Apr. 30, 1829	*31,666 67				
San Francisco, Cal	May 2, 1854	*283,929 10			300,000 00	In course of erection.
San Francisco, Cal	Jan. 1, 1867	100,000 00			468,158 54	
MISCELLANEOUS.						
Baltimore, Md., appraisers' stores	June 10, 1833	*30,000 00			41,444 77	
Boisé City, Idaho, assay office	July 8, 1869				885 83	In course of erection; site donated.
New York, N. Y., assay office	Aug. 21, 1854	*530,000 00			713,358 75	
New York, N. Y., post office	Oct. 29, 1860	*200,000 00			250,000 00	
New York, N. Y., sub-treasury	Jan. 9, 1833	200,000 00		858,846 76	1,249,212 08	Formerly custom-house.
New York, N. Y., barge office	Mar. 30, 1867	10,000 00			125,000 00	Sea-wall.
New York, N. Y., Pine street building, No. 23	1859	*11,137 60			13,626 57	
New Orleans, La., quarantine warehouse	Sept. 23, 1858	(*)	\$31,984 00	39,865 12	39,865 12	Building and site donated.
Pass à l'Outre, Cal., boarding station	Feb. 1, 1856		10,900 00	12,000 00	16,092 40	Use of site granted by city of New Orleans.
Philadelphia, Pa., appraisers' stores	Mar. 2, 1857	*250,000 00			500,556 69	In course of erection on site of Pennsylvania Bank building.
San Francisco, Cal., appraisers' stores	Feb. 1, 1856		53,000 00	93,566 75	103,804 55	
Santa Fé, N. Mex., capitol New Mexico	1854	5,000 00		45,000 00	63,720 39	
Santa Fé, N. Mex., penitentiary, New Mexico				20,000 00	20,000 00	
Southwest Pass, La., boarding station	May 9, 1857	*3,500 00			7,335 70	
Washington, D. C., treasury building					6,751,528 94	

Tabular statement of appropriations for the erection or repair of public buildings, &c., under control of this office, showing available balance June 30, 1870.

Nature and location of work, &c.	Balance available June 30, 1869.	Appropriated in 1869-1870.	Authorized and expended 1869-1870.	Balance available June 30, 1870.
CUSTOM HOUSES, ETC.				
Astoria, Oreg.....	\$14,432 74		\$14,432 34	
Bangor, Me.....	484 76	\$5,000 00	464 76	\$5,000 00
Furniture for ditto.....		12,000 00	5,417 73	6,582 27
Cairo, Ill.....	145 83	40,000 00	40,145 83	
Charleston, S. C.....		25,000 00	10,540 00	14,460 00
Castine, Me.....		600 00		600 00
Detroit, Mich.....		1,500 03		1,500 00
Knoxville, Tenn.....		100,568 19		100,568 19
Machias, Me.....	19,740 09		1,150 00	18,590 00
Mobile, Ala.....		15,000 00	15,000 00	
Nashville, Tenn.....	104,215 69		202 16	104,013 53
New Orleans, La.....		25,000 00		25,000 00
Ogdensburg, N. Y.....	37,754 10	5,000 00	42,754 10	
Furniture for ditto.....		15,000 00	15,000 00	
Portland, Me.....	6,283 63	90,000 00	95,628 00	655 63
Portland, Oreg.....	34,393 40	50,000 00	54,274 21	20,849 19
Philadelphia, Pa.....	3,614 33		3,446 77	167 56
Richmond, Va.....		25,000 00	25,000 00	
Savannah, Ga.....		15,000 00	15,000 00	
St. Paul, Minn.....	155 32	75,000 00	50,155 38	25,000 00
Toledo, Ohio.....	2,743 33		2,743 33	
Wiscasset, Me.....	12,576 57		12,626 57	57 00
Furniture for ditto.....		3,500 00	390 95	3,109 05
MARINE HOSPITALS.				
Chelsea, Mass.....	2,506 36		2,506 36	
Chicago, Ill.....	17,667 28	100,000 00	17,667 28	100,012 73
Portland, Me.....		10,000 00	10,000 00	
COURT-HOUSES, ETC.				
Boston post office, &c., Mass.....		703,600 00	204,466 77	498,175 84
Columbia, S. C.....		75,000 00	226 00	74,774 00
Des Moines, Iowa.....	48,501 19	24,573 00	54,333 23	18,740 96
Furniture for ditto.....		12,000 00		12,000 00
Madison, Wis.....	383 57	81,000 00	80,399 82	
New York, N. Y.....	273,422 79	1,200,000 00	776,886 30	703,199 30
Omaha, Nebr.....		25,000 00		25,000 00
Portland, Me.....	72,484 65	45,000 00	117,484 65	
Springfield, Ill.....	5,275 30	12,000 00	17,275 30	
Furniture for ditto.....		15,000 00	15,000 00	
UNITED STATES MINTS, ETC.				
Boisé City assay office, Idaho.....		75,000 00	885 83	74,114 17
Dallas City branch mint, Oreg.....	58,093 78		54,146 75	5,586 44
San Francisco, Cal.....	131,357 49	300,000 00	303,208 59	131,970 10
San Francisco, Cal., (old).....	33,700 00			*45,000 00
MISCELLANEOUS.				
Furniture and repairs of furniture for public buildings.....	299 45	50,000 00	49,443 08	1,130 65
Fuel, light, &c., for public buildings.....		65,000 00	42,542 75	22,457 27
Heating apparatus for public buildings.....		20,000 00	20,000 00	
Barge office, New York, N. Y.....	106,111 96		106,111 96	
Appraisers' stores, Philadelphia, Pa.....	11,602 64	65,000 00	76,602 64	
Preservation and protection of public buildings not completed.....		25,000 00	25,000 00	
Repairs and preservation of public buildings.....	5,602 56	140,000 00	135,416 67	13,396 17
Extension of Treasury building.....	1,098 13		1,050 42	47 71
Alterations of Treasury building.....		68,500 00	68,500 00	213 80
Stone work and west center stairs of Treasury building.....		7,500 00	7,500 00	
File rooms under porticoes of Treasury building.....		9,500 00	8,364 90	1,135 10
Vaults, safes, and locks for depositories.....	3,627 46	25,000 00	28,627 46	

*\$11,300 repayment.

Tabular statement of expenditures authorized and made from the appropriation for repairs and preservation of public buildings during the fiscal year ending June 30, 1870.

Nature and location of building.	Authorized and expended.	Nature and location of building.	Authorized and expended.
CUSTOM-HOUSES.			
Alexandria, Va.....	\$25 00	Plattsburg, N. Y.....	\$650 50
Bath, Me.....	283 94	Providence, R. I.....	241 98
Bangor, Me.....	8,507 24	Richmond, Va.....	1,734 49
Burlington, Vt.....	15,411 65	San Francisco, Cal.....	432 00
Boston, Mass.....	7,477 84	Sandusky, Ohio.....	42 00
Baltimore, Md.....	1,524 03	St. Louis, Mo.....	1,239 44
Buffalo, N. Y.....	1,611 23	Toledo, Ohio.....	5,957 08
Cleveland, Ohio.....	247 71	Wilmington, Del.....	1,560 00
Charleston, S. C.....	716 58	Wheeling, W. Va.....	99 25
Castine, Me.....	11,372 19	MARINE HOSPITALS.	
Chicago, Ill.....	870 21	Cleveland, Ohio.....	369 79
Cincinnati, Ohio.....	1,505 42	Norfolk, Va.....	149 75
Dubuque, Iowa.....	116 75	Portland, Me.....	2,749 62
Detroit, Mich.....	992 67	San Francisco, Cal.....	1,528 58
Eastport, Me.....	958 15	COURT-HOUSES AND POST OFFICES.	
Erie, Pa.....	160 00	Baltimore, Md.....	110 95
Galena, Ill.....	3,600 98	Boston, Mass.....	2,954 04
Georgetown, D. C.....	2,221 70	Indianapolis, Ind.....	3,280 83
Gloucester, Mass.....	969 71	Philadelphia, Pa.....	2,404 59
Key West, Fla.....	96 82	Rutland, Vt.....	649 61
Louisville, Ky.....	290 45	MISCELLANEOUS.	
Milwaukee, Wis.....	273 40	Baltimore, Md., appraisers'	
Mobile, Ala.....	92 70	stores.....	7,345 07
Norfolk, Va.....	40 00	Charlotte, N. C., branch mint.....	407 05
New Orleans, La.....	1,959 27	New York, N. Y., sub-treasury.....	3,368 90
Newark, N. J.....	2,708 79	New York, N. Y., Pine-street	
New Haven, Conn.....	13,685 55	building, No. 23.....	2,400 00
Newport, R. I.....	220 65	San Francisco, Cal., appraisers'	
New York, N. Y.....	4,842 27	stores.....	3,838 36
Portsmouth, N. H.....	7,931 07		
Petersburg, Va.....	140 25		
Pensacola, Fla.....	381 55		
Pittsburg, Pa.....	589 37		

Tabular statement of expenditures authorized and made from the appropriation for heating apparatus for public buildings during the fiscal year ending June 30, 1870.

Nature and location of building.	Authorized and expended.	Nature and location of building.	Authorized and expended.
CUSTOM-HOUSES.			
Eastport, Me.....	\$308 95	Madison, Wis.....	\$4,500 00
New York, N. Y.....	486 67	Portland, Me.....	4,500 00
Portland, Me.....	4,500 00	APPRAISERS' STORES.	
COURT-HOUSES, ETC.			
Baltimore, Md.....	1,600 00	Baltimore, Md.....	4,104 38

Tabular statement of expenditures authorized and made from the appropriation for furniture and repairs of furniture for public buildings during the year ending June 30, 1870.

Nature and location of building.	Authorized and expended.	Nature and location of building.	Authorized and expended.
CUSTOM-HOUSES.			
Bangor, Me.....	\$641 00	Chicago, Ill.....	\$401 05
Burlington, Vt.....	1,549 85	Dubuque, Iowa.....	794 25
Boston, Mass.....	1,424 74	Detroit, Mich.....	652 13
Baltimore, Md.....	188 78	Erie, Pa.....	25 00
Buffalo, N. Y.....	227 50	Galena, Ill.....	260 00
Cleveland, Ohio.....	984 11	Georgetown, D. C.....	25 00
Charleston, S. C.....	583 27	Gloucester, Mass.....	209 00
Castine, Me.....	823 50	Louisville, Ky.....	788 70
Cincinnati, Ohio.....	482 50	Milwaukee, Wis.....	681 50
		Mobile, Ala.....	230 00
		Norfolk, Va.....	44 13

Tabular statement of expenditures authorized &c.—Continued.

Nature and location of building.	Authorized and expended.	Nature and location of building.	Authorized and expended.
CUSTOM-HOUSES.			
Ogdensburg, N. Y.	\$1,532 74	Wilmington, Del.	\$784 45
Petersburg, Va.	400 00	Wheeling, W. Va.	75 00
Pensacola, Fla.	55 00		
Philadelphia, Pa.	1,772 38	COURT-HOUSES, ETC.	
Pittsburg, Pa.	3,634 50		
Providence, R. I.	59 50	Boston, Mass.	1,018 35
Richmond, Va.	149 00	Indianapolis, Ind.	2,662 13
Suspension Bridge, N. Y.	387 20	Philadelphia, Pa.	907 37
San Francisco, Cal.	1,149 50	Rutland, Vt.	166 74
St. Louis, Mo.	290 00	Springfield, Ill.	4,144 66
Toledo, Ohio.	2,562 06		
New Orleans, La.	205 00	MISCELLANEOUS.	
New Haven, Conn.	835 51		
New London, Conn.	330 60	Boston post office, Mass.	8,465 95
New York, N. Y.	2,263 21	Charlotte branch mint, N. C. ...	224 65

REPORT OF CHIEF OF THE BUREAU OF STATISTICS.

REPORT

OF THE

CHIEF OF THE BUREAU OF STATISTICS.

TREASURY DEPARTMENT,
Bureau of Statistics, October 31, 1870.

STR: I have the honor to submit the following report of the operations of this Bureau during the fiscal year ended June 30, 1870 :

CLERICAL FORCE.

The clerical force of the Bureau at the close of the year consisted of 31 male and 8 female clerks, who were employed as follows :

Division.	Name of chief.	Number of clerks.		
		Males.	Females.	Total.
Examination	J. N. Whitney	4	1	5
Compilation	Thomas Clear	17	1	18
Tonnage and immigration	J. E. Ward	2	1	3
Registry of merchant marine	J. B. Parker	3	1	4
Revision and miscellaneous	A. W. Angerer*	2	1	3
Publication and miscellaneous	James Ryan	1	1	2
Library and files	E. F. M. Faetz.	2		2

* Mr. Angerer is also translator to the Bureau.

In addition to the female clerks above designated, one has charge of the correspondence, and another is a copyist.

At the present time the clerical force consists of one chief clerk, (Mr. E. B. Elliott, who was appointed in September last,) 32 male, and 7 female clerks.

WORK OF THE BUREAU.

Owing to the peculiar and varied character of the work performed in the Bureau, it is impossible to furnish a tabular exhibit which shall indicate its nature and extent.

Examination.—In the division of examination, for example, the following work was performed :

Number of pages of letters written	4,639
Letters acknowledged, over	2,000
Acknowledgments of statements, written	3,600
Statements examined	24,000
Statements called for	400
Statements corrected by correspondence	1,000

The above figures give, however, a very inadequate conception of the critical and elaborate examination of the various monthly and quarterly

returns from the several custom-houses, or of the variety of work of a miscellaneous character accomplished in that division.

Compilation.—The same remark is applicable to the other divisions, especially to those in which the clerks are engaged in the compilation of the statistics of commerce, a labor which, in addition to the preparation of statements for members of Congress and others, cannot be fully expressed by figures.

Immigration.—The influx of alien passengers, who intend to make this country their future home, has been deemed of such vital interest to our material prosperity, that the collection and digest of the statistics of immigration have been assigned to and constitute the principal part of the duties of one division. Much care has been exercised to obtain and publish accurate statements of the age, sex, nationality, occupation, &c., of immigrants. Systematic inquiries instituted during the year have revealed the fact that large numbers come across the Canadian frontier, either directly from the British Provinces, or through them from Europe, of which movement previous reports have furnished no account; and it is to be regretted that the condition of much of the northern frontier, as to facility of crossing, and also as to the absence of means and regulations for the proper registry of persons entering our territory, is such, that full and trustworthy returns are at present impracticable.

Emigration.—The importance of securing statistics of the departure of emigrants from this country has also been recognized, and special efforts have been made to render them as complete as possible in the total absence of compulsory legislation on the subject.

Numbering vessels, tonnage, &c.—Agreeably to the requirements of the act of July 28, 1866, the second annual statement of "vessels registered, enrolled, and licensed under the laws of the United States, designating the class, name, tonnage, and place of registry," as well as the official number and signal letters awarded to each vessel, was prepared, and 5,000 copies published. The officers of customs, the commanders of United States war vessels, and the largest merchant vessels engaged in the foreign trade, as well as the principal ship-owners, have been supplied with it. A supplement has also been published, completing the record to April 22, 1870. A similar statement, showing the merchant vessels of the United States up to June 30, 1870, has been compiled, and will shortly be sent to press.

As in other departments of inquiry, accuracy and completeness have been the first considerations. Difficulties in obtaining prompt and accurate returns from the various collectors and surveyors of customs have, by persistence, been surmounted, so that the Bureau is now able to publish the condition of our merchant marine with confidence as to its correctness.

A table exhibiting the number of vessels and amount of tonnage belonging to the several customs districts of the United States on the 30th of June, 1870, geographically classified, is appended to this report. The tonnage of the country was in the aggregate 3,946,150 tons, showing a net increase over that at the close of the preceding fiscal year of only 201,831 tons.

Publications.—The monthly reports of this Bureau have, during the past year, been regularly published, and at the earliest date possible after the receipt of the returns. As they have been widely distributed, it is unnecessary to append to this report the statements which they contain relative to the trade of the country.

The publication of the annual report of Commerce and Navigation has usually been many months delayed, owing in part to the time required

to correct, by correspondence with the distant custom-houses, the many erroneous returns, and the great labor necessary to compile the numerous statements, and in part to the pressure at this period of the year of other official work at the office of the Congressional Printer. Unusual efforts have, however, been made, and are making, to have the volume for the fiscal year 1870 "submitted to Congress in a printed form on the 1st of December," in accordance with the provisions of the act under which the Bureau was established.

In this connection, the undersigned calls attention to the increased fullness and accuracy of all the publications of the Bureau. While it has been his aim to make the published statements absolutely correct, it is gratifying to know that the improvement exhibited in the closer approach to accuracy has been recognized and acknowledged.

Difficulty of obtaining accurate statistics.—Considerable difficulty has been experienced in obtaining from collectors of customs full and accurate data relative to our foreign commerce; an experience which is not surprising, when we consider the vast extent of our seacoast, the number of small custom-houses, and the fact that the utility and aim of statistical inquiries are far from being generally appreciated or understood.

The *values* of articles which pay *ad valorem* duties, and the *quantities* of those which are charged with *specific* imposts, have been given with approximate accuracy. But to supply the Bureau with the true values of both *ad valorem*s and *specific*s, with the quantities, and above all with the correct values of the articles exported, was a service which many custom-house officers not only in small or remote ports, but in some of our largest cities, regarded as alike unnecessary and impracticable. The task of insisting upon such returns, and of impressing the officers with a conviction of their importance for legislative and other statistical purposes, has been no light one. Although the result of the efforts made in this direction has not been all that could be desired, yet a decided and most encouraging improvement has taken place.

USEFULNESS OF THE BUREAU FOR LEGISLATIVE AND OTHER PURPOSES.

During the last session of Congress the services of the Bureau were called into requisition to an unusual extent, and its usefulness recognized by members of both Houses of the National Legislature.

While the periodical statements of the trade of the country given in the published monthly reports of the Bureau afforded reliable data for legislative purposes, those of a miscellaneous character have also furnished a variety of information of great value. The tariffs of foreign countries, translated and published in comparison with each other and with the rates of duty in the United States, the statements of the population, agriculture, commerce, manufacturing and mining industry, cost of labor and of subsistence, of the railways, telegraphs, postal facilities, &c., of the states of the Old World, as well as of our own trade with Canada, Mexico, South America, the West India Islands, &c., have from time to time been published, and in many instances at so early a date as to anticipate the demands of Congress and the public, and to prove of practical utility as a basis and guide to legislation.

CONSULAR REPORTS.

The reports of our ministers and consuls abroad are carefully examined, and such information as appears to be of value to the commercial community selected for and published in the monthly reports of the Bureau.

These consular reports frequently afford information of great practical value, not merely to the mercantile class of the community, but to the public at large. Although some of the foreign representatives of our Government obtain, and systematically furnish, early and valuable intelligence, yet, it is to be regretted that the custom of making such communications to the Treasury Department is not general, and that our consular body in this respect is behind those of the leading commercial nations of Europe.

While it is gratifying to be able to select for publication from the very complete reports made to the British Government by its enterprising representatives in other countries, it is a source of chagrin that our Government has not contributed its full quota of information of the character desired. Yet, the hope is indulged that at no distant day the commercial reports of our legations and consuls will regularly supply full and trustworthy information of the countries to which they are accredited.

INDUSTRIAL STATISTICS.

In the report of my immediate predecessor allusion was made to the fact that the act establishing the Bureau required the officer in charge "to collect, digest, and arrange for the use of Congress, statistics of the manufactures of the United States, their localities, sources of raw materials, markets, exchanges with the producing regions of the country, transportation of products, wages, and such other conditions as are found to affect their prosperity." With the explanation, therein given by Mr. Walker, of the obstacles which prevented the accomplishment of the work above specified, obstacles which still continue, I fully concur.

As the publication of the census returns of the products of industry, giving in detail and with approximate accuracy most of the information indicated in the clause just quoted, may be expected during the ensuing year, it is deemed inexpedient to make extraordinary efforts to obtain at this time returns of like character, but which must necessarily be incomplete. As, however, the subject possesses great and increasing importance it should not be lost sight of, but in the succeeding years of this decade the earnest and persistent efforts of the Bureau should be directed to obtaining and publishing trustworthy information in regard to the extent and condition of our manufacturing industry.

In a new and sparsely settled country like ours the practical utility of the statistics of manufactures and mining is obvious. Taken at regular annual intervals, they would show the growth of these industries, and would also afford the means of testing and measuring the influence of the different circumstances and conditions in promoting or retarding such growth. The extent of each branch, the number of persons indirectly as well as directly supported by it, its relative condition as to locality, and its development in different sections of the country, its influence on agriculture and on commerce; these, and other facts, if periodically placed before legislators and the public, would not only afford data for an intelligent estimate of the value of each industry to the nation, but would indicate with tolerable clearness the measures required to furnish the conditions of general prosperity.

During the continuance of the excise tax upon manufactures, it was easy to deduce from the receipts of revenue the values of the various products—a source of information which has been cut off by the abolition of the tax. It is, however, worthy of inquiry whether returns similar to those formerly made by the assessors should not still be re-

quired for statistical purposes simply, and whether the machinery of the Internal Revenue Bureau, with its trained and intelligent officers, might not be advantageously employed in the accomplishment of the desired object. The labor thus imposed would, it is obvious, be much lighter than when the facts were required for purposes of taxation. As the true object of the inquiry would be known, and as annoying details might be dispensed with, the information desired could, in general, be obtained with great completeness and accuracy.

As compared with the other great interests, agriculture and commerce, manufacturing industry has not received that attention, from a statistical point of view, which its importance demanded. While agriculture has been deemed worthy of the creation of a special department to mark its progress and make known its condition, and while commerce has, from the earliest period, been made the subject of statistical record, employing now, besides others in the Treasury Department, the principal part of the force of this Bureau in obtaining, examining, and compiling statistics in relation to it, manufacturing industry, it is respectfully submitted, has not received that share of careful consideration to which it is justly entitled.

TRANSPORTATION.

One of the objects contemplated in the legislation previously referred to possesses great interest, viz., that relative to the transportation of products, to attain which, extraordinary efforts should be made. It is particularly important that the movement of the crops toward the seaboard, and of merchandise to the interior, whether by rail or by canal, lake, and river, should be ascertained and made public. All the information as yet obtained on this subject relates to the movements of commerce on the northern lakes, and on the canals of the State of New York, together with such reports of transportation over railroads as their directors choose to publish. In the absence of compulsory legislation in this direction, earnest efforts will be made to obtain, from the officers of the great lines of railway, annual statements of the movement of produce and merchandise over those lines.

COST OF LABOR AND SUBSISTENCE.

The single word "wages" in the paragraph already quoted opens into a wide field of inquiry. The subject indicated has engaged the thoughtful consideration of the ablest statesmen and economists of the age, and is now occupying the attention of the more progressive governments of Europe. Impressed with its importance, and at the suggestion of the then Special Commissioner of the Revenue, the undersigned, about a year ago, prepared and transmitted to the proprietors or superintendents of mills and factories, and to the assessors of internal revenue, circulars, making inquiries as to the rates paid in different parts of the country, for factory, farm, and mechanical labor. To guide in forming an intelligent estimate of the purchasing power of wages in different localities inquiries were also instituted as to the cost of provisions, groceries, and other leading articles of consumption. From the replies obtained in response to these circulars received from every part of the country, tables have been compiled showing the rates of wages paid in the respective years 1861 and 1869: I, for factory; II, for mechanical; and III, for farm labor; also IV, giving the prices of leading articles of subsistence and domestic use, in each State and Territory, during the

same years. These tables were printed at the instance of the Special Commissioner, and one thousand additional copies ordered by the Bureau for distribution. The great demand for this pamphlet—a demand beyond my ability to supply—indicates the almost universal interest felt on the subject. No less than five thousand copies were requested for distribution in England, by the American Emigration Agency in London, but owing to the limited number printed, only fifty were forwarded. In acknowledging the receipt the agent states that his efforts were directed to sending to the United States the best mechanics, artizans, small farmers, laborers, &c., among which class there is naturally a strong desire for accurate information as a preliminary to emigration. In view of the benefits which may confidently be expected from a diffusion of such statistics some action by our Government would seem to be necessary.

IMMIGRATION.

Intimately connected, as it is, with the foregoing subject, and of even wider importance, immigration demands thoughtful consideration. In a country like ours, possessing rich and undeveloped resources, rendered available by the progress of internal improvements, the advent of intelligent labor has, in general, been cordially welcomed. The value of this addition to our material wealth has never been more highly prized than during the last two decades. To the influx of skilled and common labor is due in no inconsiderable measure the unexampled development of the northwestern and Pacific States.

Since the termination of the war the fertile lands of the South, heretofore under a system of servile labor but partially cultivated, present extraordinary inducements for immigration. At the present time in the northwestern, southern, and Pacific States, there exists a demand for common, and, to a more limited extent, for skilled labor, never before equalled.

With a view of affording to the immigrant such trustworthy information in regard to the several States as would guide him in making an intelligent choice of a home, the undersigned prepared and forwarded to the assessors of internal revenue in all the States west and south of Pennsylvania the following circular:

I. Can land be purchased or rented in your district suitable for small farms on favorable terms?

II. What is the price per acre of small improved farms? State what proportion has been under cultivation, how much is fenced, and the kind of buildings?

III. What is the price per acre of improved land, what proportion has been under cultivation, and how much, if any, is fenced?

IV. What is the yearly rent for small improved farms? If rented on shares, what share does the owner receive? Does the latter provide stock, implements, or seeds?

V. What are the chief articles of production, and what are the present prices of two or three of them?

VI. What is the distance to a market town, a railroad station, or a steamboat landing?

VII. What is generally the quality of land, and the kind of timber?

VIII. What are the prices of ordinary farm-stock, sound and in good condition, viz: Working oxen, per pair; working horses, per pair; working mules, each; milch cows, each; sheep, each; hogs, each?

IX. For what kind of labor is there a demand?

X. What mills or factories, if any, are in operation or in progress, requiring skilled labor?

XI. Are there in your vicinity any railroads or other public works in progress, requiring common labor? If so, how far distant?

XII. If any foreign-born workmen are employed in your district please give the preponderating nationality?

XIII. Please state any advantages which your district can offer to laborers, mechanics, or small farmers? Is there much land of good quality and well watered yet unoccupied?

Replies to the above questions from the assistant assessors in nearly every part of the western, southern, and Pacific States, and the Territories, have been received, and the data classified and compiled, embodying an amount of information in regard to the advantages offered to immigrants, by each State and Territory, which, in fullness and accuracy, has not before been attained.

These compilations are now undergoing revision, and will, in connection with tables showing the cost of labor in the several States corrected to October, 1870, be submitted in a special report.

In conclusion, the undersigned takes pleasure in bearing testimony to the ability, industry, and efficiency of the officers, clerks, (both male and female,) and other employés of this Bureau.

I have the honor to be, very respectfully,

EDWARD YOUNG,
Chief of Bureau.

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

Table exhibiting the number of merchant vessels and amount of tonnage belonging within the several customs districts and ports of the United States on the 30th of June, 1870, geographically classified.

Customs districts.	Sailing vessels.		Steam vessels.		Unrigged vessels.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	Vessels.	Tons.
ATLANTIC AND GULF COASTS.								
Bangor, Me	237	38,338.06	6	688.79			243	39,026.85
Bath, Me	245	131,223.49	10	4,179.54			255	135,403.03
Belfast, Me	355	67,051.74	1	133.13			356	67,184.87
Castine, Me	376	23,762.52					376	23,762.52
Frenchman's Bay, Me	281	15,872.52	1	21.40			282	15,893.92
Kennebunk, Me	38	4,053.61					38	4,053.61
Machias, Me	200	22,178.78	2	133.91			202	22,312.69
Passamaquoddy, Me	172	20,127.02	6	3,571.44			178	23,698.46
Portland and Falmouth, Me	344	76,040.29	18	8,560.75			362	84,601.04
Saco, Me	17	3,048.17	2	276.18			19	3,324.35
Waldoboro, Me	537	86,262.07					537	86,262.07
Wiscasset, Me	155	9,597.85					155	9,597.85
York, Me	15	608.34					15	608.34
	2,972	498,764.46	46	17,535.14			3,018	516,299.60
Portsmouth, N. H.	71	19,624.84	5	459.22			76	20,084.06
Barnstable, Mass	621	49,839.54	1	206.64			622	50,106.18
Boston and Charlestown, Mass	817	259,804.55	63	22,020.68			880	281,825.23
Edgartown, Mass	28	3,751.67					28	3,751.67
Fall River, Mass	108	11,338.87	10	2,069.62			118	13,408.49
Gloucester, Mass	560	28,547.17	1	13.65			561	28,560.82
Marblehead, Mass	63	2,857.70					63	2,857.70
Nantucket, Mass	25	2,394.86					25	2,394.86
New Bedford, Mass	288	59,641.00	6	1,646.73			294	61,287.73
Newburyport, Mass	79	13,303.11	1	15.91			80	13,319.02
Plymouth, Mass	119	5,278.73					119	5,278.73
Salem and Beverly, Mass	87	7,993.56					87	7,993.56
	2,795	444,751.86	82	26,033.23			2,877	470,784.09
Bristol, R. I.	22	2,072.44					22	2,072.44
Newport, R. I.	80	5,247.87	11	16,789.91			91	22,037.78
Providence, R. I.	70	9,795.14	21	10,502.55			91	20,297.69
	172	17,115.45	32	27,292.46			204	44,407.91
Fairfield, Conn	148	8,712.90	8	1,925.53	6	746.82	162	11,385.25
Middletown, Conn	119	11,276.03	18	6,523.05	1	23.02	138	17,822.10
New Haven, Conn	131	15,423.59	10	4,286.21	4	559.68	145	20,269.48
New London, Conn	163	11,198.87	15	10,621.04			178	21,819.91
Stonington, Conn	109	9,715.90	8	6,618.49			117	16,334.39
	670	56,327.29	59	29,974.32	11	1,329.52	740	87,631.13
New York, N. Y.	2,460	473,451.12	655	311,890.61	1,487	183,586.66	4,602	968,928.39
Sag Harbor, N. Y.	171	8,535.76	2	207.90			173	8,743.66
	2,631	481,986.88	657	312,098.51	1,487	183,586.66	4,775	977,672.05
Bridgetown, N. J.	266	14,225.92	4	1,039.53	1	123.88	271	15,389.33
Burlington, N. J.	42	3,037.37	14	2,770.63	55	5,727.51	111	11,535.51
Great Egg Harbor, N. J.	128	12,448.35					128	12,448.35
Little Egg Harbor, N. J.	61	8,563.06					61	8,563.06
Newark, N. J.	64	3,076.40	28	2,865.53	20	2,504.85	112	8,446.78
Perth Amboy, N. J.	205	9,498.27	37	14,472.74	27	6,357.56	269	30,328.57
	766	48,849.37	83	21,148.43	103	14,713.80	952	84,711.60
Philadelphia, Pa	829	101,436.55	245	50,637.37	1,390	137,995.22	2,464	290,069.14
Delaware, Del.	130	8,509.42	16	4,567.01	11	983.72	157	14,060.15
Annapolis, Md	63	1,694.95	2	81.17	1	20.15	66	1,796.27
Baltimore, Md	850	47,637.17	103	38,970.35	274	16,487.17	1,227	103,094.69
Eastern District, Md	527	14,277.80					527	14,277.80
	1,440	63,609.92	105	39,051.52	275	16,507.32	1,820	119,168.76
Georgetown, D. C.	75	1,960.70	23	4,509.17	300	18,290.70	398	24,760.57

Table exhibiting the number of merchant vessels, &c., geographically classified—Continued.

Customs districts.	Sailing vessels.		Steam vessels.		Unrigged vessels.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	Vessels.	Tons.
Alexandria, Va	86	1,864.05	11	521.29	1	53.69	98	2,439.03
Cherrystone, Va	250	4,532.75	1	21.45			251	4,554.20
Norfolk and Portsmouth, Va	316	5,232.17	33	3,140.76	14	1,118.01	363	9,480.94
Petersburg, Va	3	66.21	1	10.11			4	76.32
Richmond, Va	3	122.03	11	361.62	14	1,041.86	28	1,525.51
Tappanahock, Va	28	630.44					28	630.44
Yorktown, Va	105	2,330.42					105	2,330.42
	791	14,778.07	57	4,055.23	29	2,213.56	877	21,046.86
Albemarle, N. C	45	714.32	7	526.29	6	209.60	58	1,450.21
Beaufort, N. C	69	902.21					69	902.21
Pamlico, N. C	98	1,830.00	1	120.02			99	1,950.02
Wilmington, N. C	19	493.91	16	1,361.40			35	1,855.31
	231	3,940.44	24	2,007.71	6	209.60	261	6,157.75
Beaufort, S. C	5	67.11					5	67.11
Charleston, S. C	133	2,415.79	18	3,038.41			151	5,454.20
Georgetown, S. C	6	553.36	4	220.14			10	773.50
	144	3,036.26	22	3,258.55			166	6,294.81
Brunswick, Ga	4	476.79					4	476.79
St. Mary's, Ga	18	4,810.55					18	4,810.55
Savannah, Ga	22	454.73	23	3,979.14			45	4,433.87
	44	5,742.07	23	3,979.14			67	9,721.21
Appalachicola, Fla	13	222.57	7	1,586.77			20	1,809.34
Fernandina, Fla	2	26.52					2	26.52
Key West, Fla	93	1,684.96					93	1,684.96
Pensacola, Fla	52	1,340.41	8	948.50			60	2,278.91
St. Augustine, Fla	3	46.30					3	46.30
St. John's, Fla	7	68.53	13	1,516.46			20	1,604.99
St. Mark's, Fla	14	107.07					14	107.07
	184	3,506.36	28	4,051.73			212	7,558.09
Mobile, Ala	71	1,602.12	51	13,887.76	94	4,259.03	216	19,748.91
Pearl River, Miss	20	382.79			2	68.45	22	451.24
New Orleans, La	400	14,252.33	170	41,788.25	13	835.27	583	56,875.85
Teche, La	9	85.46	12	866.99			21	952.45
	409	14,337.79	182	42,655.24	13	835.27	604	57,828.30
Brazos de Santiago, Tex	6	101.73	4	1,254.73			10	1,356.46
Corpus Christi, Tex	16	255.07	1	176.56			17	436.43
Saluria	35	621.37					35	621.37
Texas, Tex	143	2,624.12	33	4,689.79	12	1,274.58	188	8,588.49
	200	3,607.09	38	6,121.08	12	1,274.58	250	11,002.75
WESTERN RIVERS.								
Alton, Ill			2	688.98			2	688.98
Burlington, Iowa			9	809.59			9	809.59
Cairo, Ill			17	2,569.40			17	2,569.40
Cincinnati, Ohio			95	39,996.90	348	33,572.42	443	73,569.32
Dubuque, Iowa			13	1,409.06	51	3,194.62	64	4,603.68
Evanville, Ind			36	6,783.33	3	406.02	39	7,189.35
Galena, Ill			37	8,441.80	78	8,770.70	115	17,212.50
Keokuk, Iowa			8	802.17			8	802.17
Louisville, Ky			35	7,771.16	4	2,535.13	39	10,306.29
Memphis, Tenn			40	10,306.72			40	10,306.72
Minnesota, Minn			56	11,386.14	73	8,534.31	129	19,920.45
Nashville, Tenn			17	3,382.60			17	3,382.60
Natchez, Miss			2	75.35			2	75.35
Paducah, Ky			9	2,825.09			9	2,825.09
Pittsburg, Pa			137	35,140.42	197	36,276.48	334	71,416.90
Quincy, Ill			12	1,243.39	14	778.19	26	2,026.58
St. Louis, Mo			142	62,891.47	61	24,215.82	203	87,107.29
Vicksburg, Miss			11	1,696.89			11	1,696.89
Wheeling, W. Va			47	7,964.00	14	2,004.98	61	9,968.98
			725	206,189.46	843	120,288.67	1,568	326,478.13

Table exhibiting the number of merchant vessels, &c., geographically classified—Continued.

Customs districts.	Sailing vessels.		Steam vessels.		Unrigged vessels.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	Vessels.	Tons.
NORTHERN LAKES.								
Buffalo, N. Y.	107	34,682.26	112	51,611.83	474	53,761.15	693	140,055.24
Cape Vincent, N. Y.	28	3,710.45	1	17.63			29	3,728.08
Champlain, N. Y.	132	8,472.91	12	1,499.30	628	40,107.47	772	50,079.68
Chicago, Ill.	333	62,732.22	81	8,144.40	230	23,350.37	644	94,216.99
Cuyahoga, Ohio.	156	33,371.57	49	11,185.94	200	9,916.37	405	54,473.88
Detroit, Mich.	192	29,053.12	113	35,757.25	40	9,850.37	345	74,660.74
Dunkirk, N. Y.	3	573.23	1	5.45	2	230.60	6	809.28
Erie, Pa.	23	4,305.98	10	709.47	235	8,283.77	268	13,290.22
Genesee, N. Y.	12	1,752.97	2	66.49	217	26,817.80	231	28,637.26
Huron, Mich.	62	7,319.46	65	7,173.33	112	13,369.37	229	27,862.16
Miami, Ohio.	26	5,524.54	19	557.15	184	9,865.03	229	15,946.72
Michigan, Mich.	86	5,633.50	64	3,294.40	8	1,746.39	158	10,674.29
Milwaukee, Wis.	205	25,149.58	37	13,085.13	1	258.69	243	38,493.40
Niagara, N. Y.	5	1,267.36	7		22	2,289.94	27	3,557.30
Oswegatchie, N. Y.	11	1,778.37		254.59	8	512.20	26	2,545.16
Oswego, N. Y.	78	17,140.52	16	673.70	792	84,410.99	886	102,224.21
Sandusky, Ohio.	67	8,755.21	20	2,445.28	1	136.71	88	11,337.20
Superior, Mich.	7	416.93	25	1,450.52	3	135.40	35	2,002.85
Vermont, Vt.	15	823.49	7	4,552.61	7	493.02	29	5,869.12
	1,548	252,453.67	641	142,474.47	3,154	285,535.64	5,343	680,463.78
PACIFIC COAST.								
Oregon, Oregon.	24	1,609.42	42	8,537.20	2	94.37	68	10,240.99
Puget Sound, Wash. Ter.	62	13,388.10	19	2,015.87	8	140.77	89	15,544.74
Sau Francisco, Cal.	710	73,576.00	135	42,360.45	62	7,478.75	907	123,415.20
Alaska.	796	88,573.52	196	52,913.52	72	7,713.89	1,064	149,200.93
	6	372.75	1	175.16			7	547.91
	802	88,946.27	197	53,088.68			1,071	149,748.84

RECAPITULATION.

	Vessels.	Tons.
Sailing vessels	16,995	2,135,268.67
Steam vessels	3,341	1,015,075.43
Unrigged vessels	7,802	795,805.63
Total	28,138	3,946,149.73

SUMMARY BY STATES.

	Vessels.	Tons.
Atlantic and Gulf coasts:		
Maine	3,018	516,299.60
New Hampshire	76	20,084.06
Massachusetts	2,877	470,784.09
Rhode Island	204	44,407.91
Connecticut	740	87,631.13
New York	4,775	976,672.05
New Jersey	952	84,711.60
Pennsylvania	2,464	290,069.14
Delaware	157	14,060.15
Maryland	1,820	119,168.76
District of Columbia	398	24,760.57
Virginia	877	21,046.86
North Carolina	261	6,157.75
South Carolina	166	6,294.81
Georgia	67	9,721.21
Florida	212	7,558.09
Alabama	216	19,748.91
Mississippi	22	451.24
Louisiana	604	57,828.30
Texas	250	11,002.75
Western rivers	1,568	326,478.13
Northern lakes	5,343	680,463.78
Pacific coast	1,071	149,748.84
Total	28,138	3,946,149.73

REPORT OF SUPERINTENDENT U. S. COAST SURVEY.

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REPORT

OF THE

SUPERINTENDENT OF THE UNITED STATES COAST SURVEY.

COAST SURVEY OFFICE,
Washington, September 30, 1870.

SIR: I have the honor to present an abstract of the field and office operations conducted during the present year with the means appropriated for the prosecution of the survey of the Atlantic, Gulf, and Pacific coasts of the United States. The field parties are yet engaged in their respective sites of work, but will be transferred to continue the survey of the southern sections of the coast when the season is somewhat further advanced. Final statements will then be due, together with the topographical and hydrographic sheets resulting from the work of the year. The following is a brief recapitulation of what will be given in detail in my report on the progress made during the surveying year which terminates at the end of October:

The work of the year has included the topography of the shores and the hydrography of Moose-a-bec Reach, on the coast of Maine; triangulation for the survey of Southwest Harbor, (Mount Desert Island;) extension of the hydrography at the entrance to Penobscot Bay; topography of the Fox Islands, of the vicinity of the Muscle Ridge Channel, and that of islands in Penobscot Bay, near Camden; plane-table work and soundings in the Kennebec River, near Gardiner; coast topography near Biddeford, Maine; the survey of Lake Champlain is now in progress, and soundings have been commenced in its waters; supplementary soundings have been made between Portland Harbor and Cape Ann, and in-shore soundings on the west side of Cape Cod Bay; the longitude of Duxbury, Massachusetts, has been determined relative to Brest, in France, by telegraphic operations through the French Atlantic cable; and topography done this year nearly completes the detailed survey of the shores of Narragansett Bay. The triangulation stations in the vicinity of New Haven Harbor have been examined; special observations have been made of tides and currents in New York Harbor, and the positions of buoys and sea-marks have been verified for the engraved charts. South of New York the operations include triangulation near Mount Holly; coast topography near Atlantic City; the main triangulation along the Blue Ridge south of Washington; shore-line survey and soundings of the estuaries on the east side of Chesapeake Bay, and of the outer coast of Virginia, north of Cape Charles, developing in that vicinity the Broadwater; triangulation of the James River; off-shore hydrography northward of Cape Hatteras; triangulation, topography, and hydrography in Pamlico Sound; hydrographic resurvey of the channels of Cape Fear River, North Carolina; examination of the station marks along the coast of South Carolina, north of Charleston; topography between Broad River and Savannah River, defining May River and Wright's River; extension of the primary triangulation of

this section to Savannah, Georgia; topography of St. Andrew's Sound; hydrography abreast of Cumberland Island, Georgia; the sounding of North River and Matanzas River, northward and southward of St. Augustine Harbor, Florida; topography of keys in Chatham Bay, and soundings in their vicinity; hydrography of the Gulf of Mexico off the Marquesas, and of the quicksands between the Marquesas and the Tortugas; triangulation and shore-line survey of St. Andrew's Bay and its branches, including St. Andrew's Sound on the western side of Florida; soundings completing the hydrography of Lake Borgne, Louisiana; triangulation on the north side of Isle au Breton Sound, and triangulation and topography, east and west from Fort St. Philip, of the banks of the Mississippi River.

The work now in progress on the western coast comprises the following operations: Determinations of the latitude, azimuth, and magnetic elements at three principal stations on the Santa Barbara Channel, coast of California, and difference of longitude between San Francisco and the light-house on Point Arena; coast topography between Santa Barbara and Point Concepcion, and between San Pedro and Point Duma; special examination of the tides and currents of San Francisco Bay; azimuth, triangulation, and topography in the vicinity of Point Arena; reconnaissance and topography of Humboldt Bay, and special examination of changes in shore-line at the mouth of Eel River; shore-line survey from Red Bluff to Eureka; azimuth near Crescent City, and topography north from Point St. George; plane-table survey of the north shore of the Columbia River, Oregon; completion of the topography of Port Discovery and Washington Harbor, and their connection with New Dungeness Rock; plane-table survey of Blunt's Island and of the shore from Admiralty Head to Deception Pass.

The parties on the western coast are yet actively engaged in the field, and their final reports have not come in. My visit to San Francisco in July last afforded ample evidence of the excellent condition of the work on the western coast, considering the means allotted for its prosecution.

The operations of the Coast Survey Office, embracing the computation of observations, the drawing, engraving, and publication of maps and charts, have kept pace with the field-work; eight new charts have been published, and twenty-three others have been advanced by adding the additional results of the previous season's field-work. Eleven new charts have been commenced, and fifty-nine in all have been worked upon. Of the various engraved charts twelve thousand copies have been printed and ten thousand four hundred issued. Seventy-two manuscript maps have been copied or traced for various departments of the public service. Tide tables for the ports of the United States for 1871 have been computed and published, and a new edition, revised and illustrated, of *The Pilot for the Pacific Coast* has been issued.

Very respectfully yours,

BENJAMIN PEIRCE,

Superintendent United States Coast Survey.

Hon. GEORGE S. BOUTWELL,

Secretary of the Treasury.

REPORT OF THE LIGHT-HOUSE BOARD.

OFFICERS OF THE LIGHT-HOUSE BOARD.

[Light-house Board of the United States, organized in conformity to the act of Congress approved August 31, 1852.]

LIGHT-HOUSE BOARD.

HON. GEORGE S. BOUTWELL, Secretary of the Treasury, *Ex-officio* President.

REAR-ADMIRAL W. B. SHUBRICK, United States Navy.	REAR-ADMIRAL C. K. STRIBLING, United States Navy.
PROF. JOSEPH HENRY, LL.D., Secretary Smithsonian Institution.	PROF. BENJ. PEIRCE, LL. D., Superintendent Coast Survey.
BREVET MAJOR GENERAL A. A. HUMPHREYS, Chief of Engineers, United States Army.	REAR-ADMIRAL THORNTON A. JENKINS, United States Navy.
BREVET MAJOR GENERAL J. G. BARNARD, Colonel of Engineers, United States Army.	MAJOR GEORGE H. ELLIOT, Corps of Engineers, United States Army.

CHAIRMEN OF COMMITTEES.

Finance.—GENERAL HUMPHREYS.
Engineering.—GENERAL BARNARD.
Experiments.—PROF. HENRY.

Lighting.—PROF. PEIRCE.
Floating Aids.—REAR-ADMIRAL STRIBLING.

The Chairman and Secretaries are *ex-officio* members of all committees.

MEMBERS OF THE BOARD EMPLOYED IN THE OFFICE.

REAR-ADMIRAL W. B. SHUBRICK, United States Navy, Chairman.
REAR-ADMIRAL THORNTON A. JENKINS, United States Navy, Naval Secretary.
MAJOR GEORGE H. ELLIOT, Corps of Engineers, United States Army, Engineer Secretary.

CLERKS.

ARNOLD B. JOHNSON, chief clerk.	BRUCE SMALL, examining clerk.
WILLIAM D. O'CONNOR, corresponding clerk.	SAMUEL STONE, recording clerk.
FRANK BAKER, accountant.	JOSEPH McMAKIN, draughtsman

REPORT

OF

THE UNITED STATES LIGHT-HOUSE BOARD.

TREASURY DEPARTMENT,
Office Light-house Board, October 31, 1870.

SIR: By your direction, the following report of the operations of this board during the last year is respectfully submitted:

The detailed statements under the heads of the respective districts, based mainly upon the annual reports of the engineers and inspectors, embrace the work which has been done; that which has been laid out for the current year; and the present condition of all the aids to navigation, with such remarks and recommendations in regard to improvement of existing and the establishment of such new aids as seem to require the attention of Congress at this time.

The light-houses, and light-vessels, (so far as the exhibition of efficient lights is concerned,) are, it is believed, equal to any in the world, and those beacons and buoys actually in position are efficient day-marks to guide clear of the obstructions for which they were established. For those light-stations at which extensive repairs and renovations are needed, special appropriations are recommended. The annual estimates submitted for the fiscal year ending June 30, 1872, show a small aggregate increase over those of the last year, but not in excess of the aggregate increase in the number of new aids established and authorized to be established during the present year.

A large number of additional aids to navigation have been authorized, which have been established during the present or will be completed during the next fiscal year, which must be provided with keepers and supplies, &c. For the last two years the appropriations for the support of the light-house service have been considerably less than the detailed estimates submitted by the board, and for the current year the difference was \$99,104, to which add the sum of \$99,214, which reverted to the treasury under the operations of the fifth section of the act of July 12, 1870, making appropriations "for legislative, executive, &c., expenses of the Government for the year ending June 30, 1871," giving an aggregate sum (within a few dollars) of \$200,000, which is, so far as calculations could be relied upon, and independently of the thousand casualties arising out of freshets, storms, running ice, &c., to which this service is daily liable, a clear deficit of necessary funds, although not such in the legislative sense, inasmuch as no indebtedness has been, or will be, incurred for which ample funds have not been previously provided. With the balances of last year's appropriation, it was expected, as soon as the appropriations for the current fiscal year were made, to be able to provide a number of spare buoys to replace the many large and expensive ones which have been lost during the last two or three years; to repair vessels greatly needing attention at this time; and to put such light-stations as are suffering for want of repairs at this time in good

order. To have used these supposed available balances before the passage of the appropriation, (July 15, 1870, for the ensuing year,) would have left the board without available means to meet any demand, however pressing and important, which might have been made in the interim, on account of accidents or storms. It has always been the custom of this office, in preparing the annual estimates for supporting the existing and authorized aids to navigation, to make as close a calculation of items, quantities, and prices, as the information at command would allow, and to endeavor to so manage the disbursements as at all times to have ample funds available to supply any losses and repair any damage, however serious, to which this service is so peculiarly liable during the winter months. The estimates for special objects are in many cases simply reappropriations of funds for authorized aids, which have reverted to the treasury under the act of July 12, 1870, and in others, for objects of sufficient importance to justify their being brought to the notice of Congress.

Over one million of dollars reverted to the treasury under the operation of the fifth and sixth sections of the act of July 12, 1870, on account of appropriations for *special objects*. Many of these sums were for light-houses on new sites, which had to be purchased, titles approved by the Attorney General, and cession of jurisdiction granted by the legislatures of the States in which they were to be placed, before the work could be commenced; others whose completion was delayed for want of time by the breaking out of epidemic diseases, or the inability to carry on work during certain months of the year, on those parts of the coast where they were authorized to be established.

Light-house works of construction cannot be carried on safely and economically north of Chesapeake Bay during the winter months, nor can they be economically carried on, on the southern coast, during the months when epidemics almost always prevail, more or less severely. Besides these drawbacks and difficulties, these works, from their greatly exposed positions on the sea or lake coast, require not only to be built of the best and most durable materials that can be procured, but those materials ought not to be put together too hurriedly, and hence, as a rule, the large and expensive structures require a much longer time than one year to commence and complete them properly.

Under the act of March 3, 1795, all special appropriations for light-houses ran two years until July 25, 1848, when the following joint resolution was passed:

A JOINT RESOLUTION extending the time for the erection of certain light-houses.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That so much of the sixteenth section of the act approved March three, seventeen hundred and ninety-five, entitled "An act making further provision for the support of public credit and for the redemption of the public debt," as requires that sums remaining unexpended for two years after the year of appropriation shall be carried to the account of the surplus fund, shall not apply to the act approved March three, eighteen hundred and forty-seven, entitled "An act authorizing the erection of certain light-houses, and for other purposes," until two years after the first meeting of the legislature of those States in which said light-houses are to be located.

Approved July 25, 1848.

And a similar proviso has been attached to many subsequent appropriation bills, among which may be cited those of March 3, 1849, March 3, 1851, August 31, 1852, and March 3, 1853. It is respectfully submitted that a similar clause ought to be attached to future appropriations for light-house works, and made retroactive so far as to embrace those appropriations contained in the bill for light-houses approved July 15, 1870.

It not unfrequently happens, that appropriations are made in the absence of estimates from this board, or information as to the real requirements, and in such cases frequently a second appropriation is asked for before commencing the work. In cases of this sort, it appears that it will be necessary hereafter to add the words, in all cases of additional appropriation for any object, "*in addition to former appropriations or balances,*" to render the former ones available.

Last year an estimate was submitted for completing the light-house at Race Rock, Long Island Sound, of \$110,000, (for which \$90,000 had previously been made,) but concluding, from new developments at the locality, that so large a sum would not be needed for that work during the year, (and if at all, not for some time after,) the Committee on Appropriations was requested to reduce the estimate to \$10,000, which was done; but as the words "*in addition to former appropriations*" were omitted, the sum of \$90,000 (which amount only could be of any use economically during the working season in carrying on the works) was unavailable after June 30, and the appropriation of \$10,000, made July 15, 1870, only could be used, and the work was practically arrested for the year. Unless balances of appropriations are made available for continuing authorized works to completion, which cannot be safely and economically carried on during the summer season at the South and the winter season at the North, and allowed to be expended during the succeeding fiscal year, the efforts to complete works in too short a time may result in the introduction of bad materials, slovenly work, and higher prices paid for both than a true economy and the interests of the public service would justify.

The following changes in the members of the board have been made since the date of the last annual report: Brevet Major General Richard Delafield, Brigadier general of engineers, and Brevet Brigadier General Hartman Bache, colonel of engineers, retired from the board, February, 21, 1870, and were succeeded by Brevet Major General A. A. Humphreys, Chief of Engineers, and Brevet Major General J. G. Barnard, colonel of engineers. Brevet Brigadier General O. M. Poe, major of engineers, was relieved April 12, 1870, by Major George H. Elliot, Corps of Engineers.

The board has to deplore the loss by death of two of the engineer officers of the Army in charge of light-house works, while in the midst of their arduous labors, during the past year. Brevet Major George Burroughs, Corps of Engineers, in charge of light-house works in the sixth district, died suddenly at Charleston, South Carolina, January 22, 1870, and Brevet Brigadier General C. B. Reese, major of engineers, in charge of light-house works in the eighth district, died of yellow fever at Mobile, Alabama, September 22, 1870.

While the board recognizes the great value of the services of both of these officers, who had a short time previous to their deaths entered upon light-house duties assigned to them by the War Department, it is especially due to the memory of the late General Reese to bear testimony to the great zeal, energy, and ability which he invariably displayed in the performance of his duties, and in his intercourse with this office.

FIRST DISTRICT.

The first district extends from the northeastern boundary of the United States, (Maine,) to and including Hampton Harbor, New Hampshire.

Inspector.—Commodore J. B. Hull, United States Navy, to October

1, 1870; Commander A. E. K. Benham, United States Navy, present inspector.

Engineer.—Brevet Brigadier General J. C. Duane, lieutenant colonel of engineers, United States Army.

In this district there are:

Light-houses and lighted beacons	48
Day or unlighted beacons	50
Buoys actually in position	323.
Spare buoys for relief and to supply losses	236
Tender, steamer <i>Iris</i>	1
Tender, (sail) schooner <i>Wave</i>	1

The following numbers, which precede the names of stations, correspond with those of the "Light-House List of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1870.

8. *Petit Menan, coast of Maine.*—At this light station a steam fog signal has been provided and placed during the last year. A cistern has been built and a well dug to supply the necessary fresh water for the use of the keepers and for running the fog-signal engine.

Prospect Harbor, Maine.—The light at this old station was reëxhibited during the last year, to serve as a guide to the harbor of refuge which it marks. The tower, lantern, and keeper's dwelling were thoroughly renovated and repaired and the necessary out-buildings erected. A new lens apparatus was provided and the light exhibited, for the benefit of mariners, on the night of May 15, 1870.

Burnt-Coat Harbor, Swan's Island, coast of Maine.—An estimate of \$10,000 has been submitted in the annual estimates for the next fiscal year, for the establishment of two small lights to mark the approach to, and serve as a range for entering this important harbor of refuge at night, when threatened with such weather as to make it necessary to seek a safe anchorage. This harbor is commodious and safe, and is distant 36 miles from the nearest place of safe anchorage on that coast.

20. *Matinicus Rock, off Penobscot Bay, Maine.*—A steam fog signal has been provided for and placed at this light station during the last year. A cistern and well for supplying the necessary fresh water have also been provided.

21. *White Head, entrance to Penobscot Bay, Maine.*—A steam fog signal has been provided for and placed at this station during the last year, and the necessary cistern built and well dug to provide fresh water for the use of the station.

30. *Manheigan Island, coast of Maine.*—A fog signal, with a six-inch Ericsson engine and a ten-inch Daboll trumpet, has been placed on Manana Island, half a mile to the westward of the light-house tower at this place during the last year, to take the place of the fog bell at that place.

36. *Seguin Island, off the mouth of the Kennebec River, Maine.*—The work preparatory to the establishment of the steam fog signal at this important outlying light station was begun last year, and a well dug, for providing the necessary water for the engine.

Halfway Rock, in the Atlantic, off Casco Bay, Maine.—The appropriation bill for the light-house service, approved March 3, 1869, contained an appropriation of \$50,000 for the establishment of a light on this rock lying in the arc of the outer approaches to Portland Harbor, Maine, and to vessels passing along that dangerous coast. The site is isolated, and consequently the landing of materials and the employment of laborers were necessarily more than ordinarily difficult and expensive. The tower will be of granite, the masonry of which was nearly completed,

when the balance of the appropriation, which was ample for all purposes connected with the station, reverted to the treasury under the operation of the fifth and sixth sections of the act of July 12, 1870, and thereby making it necessary to discharge the mechanics and await a reappropriation of funds thus turned into the treasury, before the work can be completed and the light exhibited. Although the sudden abandonment of the work, and materials which had been collected for completing it, will be attended with loss, as the quarters for the workmen and other accessories of construction will be swept off by the waves which cover the rock in the storms of winter, yet it is believed the whole may be completed within the original estimate and appropriation.

37. *Cape Elizabeth, coast of Maine.*—The westerly tower of the two, at this light station, was built in 1828 of rubble stone, and is now in such a state as to render it necessary to rebuild it in a better manner, for which an estimate has been submitted in the annual estimates. The station is one of the most important on the eastern coast, serving the double purpose of a sea-coast light station, and as a mark for the entrance into Casco Bay and to Portland Harbor.

43. *Whale's Back, entrance to Portsmouth Harbor, New Hampshire.*—The granite pier erected in 1829 on which the light-house tower now stands had become so much injured by the heavy seas, to which it is constantly exposed, that Congress, by act of 15th of July, 1870, granted an appropriation of \$70,000 for a new tower, which will be placed on the reef near the old pier. The position is one of the most difficult to work upon on the coast, as the rock is covered by the waves except at low water and is exposed to the full force of the Atlantic. The new structure will be a masonry tower, solid to a height of 20 feet above low-water mark, and the blocks of granite which will form a facing for the interior mass of concrete will be tied together by dovetail joints, as is usual in similar sea structures. The diameter of the tower at the base will be 27 feet, and height of focal plane above the sea will be 68 feet. The surface of the rock is now being prepared for the foundation, but as the work can only be carried on at low water, the progress is necessarily slow, so that it is not expected to finish the structure within the fiscal year, and it is therefore recommended that the balance of the appropriation remaining on hand on the 30th of June, 1871, may be made available for finishing the work.

44. *Portsmouth Harbor, New Hampshire.*—The keeper's dwelling requires to be rebuilt at this light station, at an estimated cost of \$2,000, which has been submitted with the annual estimates.

At each of the following named light stations there have been repairs and renovations more or less extensive during the last year, viz:

1. *St. Croix*, on Docket's Island, St. Croix River, Maine.
 2. *West Quoddy Head*, entrance to Eastport Bay, Maine.
 4. *Libby Island*, entrance to Machias Bay, Maine.
 5. *Moose Peak*, on Mistake Island, coast of Maine.
 6. *Nash's Island*, at the mouth of Pleasant River, Maine.
 7. *Narraguagas*, or *Pond Island*, entrance to Narraguagas Bay, Maine.
 8. *Petit Menan*, coast of Maine.
- Prospect Harbor, Maine*, (extensive.)
9. *Winter Harbor*, Maine.
 10. *Mount Desert*, on Mount Desert Rock, Maine.
 11. *Baker's Island*, entrance to Frenchman's Bay, Maine.
 12. *Bear Island*, coast of Maine.
 13. *Bass Harbor Head*, coast of Maine.
 14. *Edgemoggin*, on Green Island, Blue Hill Bay, Maine.

17. *Deer Island Thoroughfare*, coast of Maine.
18. *Eagle Island*, head of Isle au Haut Bay, Maine.
20. *Matinicus Rock*, off Penobscot Bay, Maine.
21. *White Head*, entrance to Penobscot Bay, Maine.
23. *Brown's Head*, Fox Rocks, entrance to Penobscot Bay, Maine.
35. *Pond Island*, entrance to Kennebec River, Maine.
36. *Sequin Island*, off the mouth of Kennebec River, Maine.
39. *Portland Breakwater Light-house*, Portland Harbor, Maine.
42. *Boone Island*, off York Harbor, Maine, (extensive.)

The following-named light stations require repairs to be made during the current and ensuing year, viz :

2. *West Quoddy Head*, entrance to Eastport Bay, Maine.
3. *Little River*, mouth of Little River Harbor, Maine.
11. *Baker's Island*, entrance to Frenchman's Bay, Maine.
15. *Saddleback*, entrance to Isle au Haut Bay, coast of Maine.
20. *Matinicus Rock*, in the Atlantic, off Penobscot Bay, Maine.
21. *White Head*, entrance to Penobscot Bay, Maine.
22. *Owl's Head*, entrance to Penobscot Bay, Maine.
30. *Manheigan Island*, coast of Maine.
31. *Franklin Island*, entrance to St. George's River, Maine.
33. *Burnt Island*, entrance to Townsend Harbor, Maine.
34. *Hendrick's Head*, mouth of Sheepscot River, Maine.
36. *Sequin Island*, off the mouth of Kennebec River, Maine.
40. *Wood Island*, entrance to Saco Harbor, Maine.
45. *Isles of Shoals*, off Portsmouth Harbor, New Hampshire.

The following are the names of light stations in this district not mentioned elsewhere :

16. *Heron Neck*, Penobscot Bay, Maine.
19. *Pumpkin Island*, Isle au Haut Bay, Maine.
24. *Negro Island*, entrance to Camden Harbor, Maine.
25. *Grindel's Point*, entrance to Gilkey's Harbor, Penobscot Bay, Maine.
26. *Dice's Head*, near Castine, Maine.
27. *Fort Point*, mouth of Penobscot River, Maine.
28. *Tenant's Harbor*, Southern Island, entrance to Tenant's Harbor, Maine.
29. *Marshall's Point*, St. George, coast of Maine.
38. *Portland Head*, entrance to Portland Harbor, Maine.
41. *Goat Island*, entrance to Cape Porpoise Harbor, Maine.

DAY OR UNLIGHTED BEACONS.

Names and positions of the day or unlighted beacons in the first district :

No. 1. *Jerry's Point, Portsmouth Harbor*.—Iron beacon. In good condition.

No. 2. *South Beacon, Portsmouth Harbor*.—Stone beacon. In good condition.

No. 3. *North Beacon, Portsmouth Harbor*.—Wooden mast. In good condition.

No. 4. *Willey's Ledge, Portsmouth Harbor*.—Iron spindle. In good condition.

No. 5. *York Ledge, off York River*.—Iron spindle. In good condition.

No. 6. *Fishing Rocks, Kennebunk Port*.—Iron spindle. In good condition.

No. 7. *Stage Island Monument, entrance Saco River.*—Stone tower 40 feet high. In good condition.

No. 8. *Sharp's Rocks, entrance Saco River.*—Spindle. Spindle broken off. Spar buoy temporarily placed to mark the danger.

No. 9. *Back Cove Beacon, Portland Harbor.*—Pile beacon. In good condition.

No. 10. *White Head Ledge, in White Head Passage to Portland Harbor.*—Iron spindle. In good condition.

No. 11. *Trott's Rock, same as above.*—Broken.

No. 12. *Mark Island Monument, Casco Bay.*—Square stone tower. In good condition.

No. 13. *Black Jack Rock, Kennebec River.*—Wooden spindle, with wooden cage on top. In good condition.

No. 14. *Seal Rock, Kennebec River.*—Spindle with copper cylinder painted black. In good condition.

No. 15. *Lee's Rock, Kennebec River.*—Iron and wood. In good condition.

No. 16. *Ram Island Ledge, Kennebec River.*—Iron and wood. In good condition.

No. 17. *Winslow Rocks, Kennebec River.*—Iron and wood. In good condition.

No. 18. *Ames Ledge, Kennebec River.*—Iron and wood. In good condition.

No. 19. *Beef Rock, Kennebec River.*—Iron and wood. In good condition.

No. 20. *Lime Rock, Back River.*—Iron and wood spindle. In good condition.

No. 21. *Carlton's Ledge, Back River.*—Iron and wood spindle. In good condition.

No. 22. *Clough's Rock, Sheepscot River.*—Iron and wood spindle.

No. 23. *Merrill's Ledge, Sheepscot River.*—Iron and wood spindle.

No. 24. *Yellow Ledges, Penobscot Bay.*—Iron spindle, copper cylinder on top. In good condition.

No. 25. *Garden Island Ledge, Penobscot Bay.*—Iron spindle like above, with red ball on top. In good condition.

No. 26. *Otter Island Ledge, Penobscot Bay.*—Iron spindle. In good condition.

No. 27. *Ash Island Point, Penobscot Bay.*—Iron and wood. In good condition.

No. 28. *Dodge's Point Ledge, Penobscot Bay.*—Wooden mast, 12 feet long. In good condition.

No. 29. *Potterfield's Ledge, Penobscot Bay.*—Stone beacon. In good condition.

No. 30. *Lowell's Rock, Penobscot Bay.*—Iron spindle. In good condition.

No. 31. *Seal's Ledge, Penobscot Bay.*—Iron spindle. In good condition.

No. 32. *Harbor Ledge, Penobscot Bay.*—Stone beacon. In good condition.

No. 33. *Shipyards Ledge, Penobscot Bay.*—Iron spindle. In good condition.

No. 34. *Fiddler's Ledge, Fox Island Thoroughfare.*—Stone beacon. In good condition.

No. 35. *North Point of Northeast Ledge, Camden Harbor.*—Iron spindle. In good condition.

No. 36. *Morse's Point Ledge, Camden Harbor.*—Iron spindle. In good condition.

No. 37. *Hosmer's Ledge, Castine Harbor*.—Stone monument. In good condition.

No. 38. *Steel's Ledge, Belfast Harbor*.—Square stone beacon. In good condition.

No. 39. *Fort Point Ledge, Penobscot River*.—Square stone beacon. In good condition.

No. 40. *Odom's Ledge, Penobscot River*.—Square stone beacon. In good condition.

No. 41. *Buck's Ledge, Penobscot River*.—Iron spindle. In good condition.

No. 42. *Ship and Barges, Blue Hill Bay*.—Wooden spindle, 30 feet high, cask on top, (new.) In good condition.

No. 43. *Bunker's Ledge, Mt. Desert*.—Square stone beacon. In good condition.

No. 44. *Half-tide Ledge, Narragausus Harbor*.—Iron socket, wooden spar, cask on top, (new.) In good condition.

No. 45. *Norton's Reef, Pleasant River*.—Iron tripod and shaft, ball on top, whole 35 feet high, (new.) In good condition.

No. 46. *Snow's Rock, Moose Peak Reach*.—Wooden spindle, cask on top, (new.) In good condition.

No. 47. *Gilchrist Rock, Moose Peak Reach*.—Iron spindle, cask at top, (new.) In good condition.

No. 48. *Moose Rock, Moose Peak Reach*.—Iron tripod, 35 feet high cage on top, (new.) In good condition.

No. 49. *Western Bar, Lubec Narrows*.—Wooden beacon filled with stones. Nearly all washed away in heavy gale last year. Will be rebuilt this year.

No. 50. *The Ledge, St. Croix River*.—Wooden beacon. In good condition.

There are no light-vessels in this district.

The steam tender *Iris* is a small tug; needs extensive repairs, and is too small for effective service in the fall or winter and spring, on that boisterous and dangerous coast.

The small schooner *Wave* is used for transporting materials and small working parties for making repairs at light-stations during the working season.

The large number of light-houses, day beacons, spindles, and buoys in this district, embracing the entire sea coast and interior navigable waters of Maine, and the annually increasing number authorized by Congress, as dangers on that coast are developed and accurately defined by the survey now in progress, it has become a matter of considerable importance in regard to economy and efficiency of the same that a small steam tender be provided, and for which an estimate has been submitted in the annual estimates. The winter storms and spring freshets are always more or less damaging to all the aids in this district, and as there are but few that can be reached by public conveyance, even in the summer months, for ordinary repair or for those caused by casualty, it is almost indispensable that the engineer should have a vessel with which to dispatch labor and materials to any point needing them at all times.

SECOND DISTRICT.

The second district extends from Hampton Harbor, New Hampshire to include Gooseberry Point, Massachusetts.

Inspector.—Commodore George S. Blake, United States Navy, to October 1, 1870; Commander John J. Walker, United States Navy, present inspector.

Engineer.—W. A. Goodwin, esq., (acting), to May 31, 1870; Brevet Brigadier General J. C. Duane, lieutenant colonel of engineers United States Army, present engineer.

In this district there are—

Light-houses and lighted beacons	55
Day or unlighted beacons.....	49
Light-vessels, (including two for relief).....	10
Buoys actually in position	491
Spare buoys for relief and to supply losses	378
Tender (steam) Verberna	1

The numbers preceding the names of stations correspond with those of the "Light-house List of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1870.

47. *Newburyport, mouth of the Merrimac River, Massachusetts.*—This light station was first established in 1790, and the beacon-light, designed to serve as a range for entering the harbor, (or for reaching a safe anchorage at night,) was erected in 1816. The tower of the main light is a low, octagonal, wooden structure, with a fifth-order lens apparatus in the lantern. The beacon, the position of which was changed during the last year, rendered necessary by the change in the direction of the channel, must necessarily be so constructed as to allow it to be moved from one side to another, in front of the main light, as changes take place on the bar and in the outer channel.

Newburyport is a place of sufficient importance to justify the establishment of a more powerful light than the present one, and the erection of buildings of better materials than wood. The frequent and very marked changes in the shore-line, bar, and channels by the heavy winter storms and gales have prevented the formation of any very definite plans for improving this light station; but new buildings must be erected at no very distant day, when a more powerful light will be substituted for the present harbor light.

52. *Cape Ann, on Thatcher's Island, off Cape Ann, Massachusetts.*—A fog-signal has been in operation at this important outlying light station since 1861. One of greater power has been placed there during the last year; and, in consideration of the vast number of vessels which pass that point daily and nightly, and the great necessity for marking it during fogs and thick weather, a duplicate steam fog signal should be kept there at all times, so that in case one gets out of order (as all steam machinery is very liable to do) the other will be in readiness for sounding its blasts.

55. *Baker's Island, entrance to Salem Harbor, Massachusetts.*—Efforts have been made during several years past to render the range-line, designed to be formed by the main and beacon lights at that station, more marked than it is; so that the outlying rocks and reefs, outside of which this line was originally designed to pass, might not be a terror to navigators passing along that part of the coast. The beacon-light was originally placed (1797) only 40 feet from the main light, a distance entirely too short to make a well-defined range line to guide clear of the southeast breakers, the chief object in having two lights. The character of the ground belonging to the United States, and the ownership of the land adjoining the light-house site being in a person unwilling to sell, have prevented the desired change of increasing the distance between the two lights. It is hoped that at no distant day the serious defect in this light station may be remedied.

Salem Harbor, Massachusetts.—An appropriation was made at the last session of Congress (July 15, 1870) for the establishment of three lights

to mark the main channel leading into this anchorage, with the view to its becoming a harbor of refuge which may be safely entered at any time. Negotiations for the purchase of the proper sites have been in progress since the adjournment of Congress, and the works will be commenced as soon as the titles are perfected and approved by the Attorney General in conformity to law.

Duxbury Reef, entrance to the harbors of Duxbury, Plymouth, and Kingston, Massachusetts.—An appropriation of \$17,931 was made at the last session of Congress (July 15, 1870) for the erection of a light-house on this point. An examination of the reef has been made by means of borings, and plans have been adopted for the site.

The structure will be a tower 25 feet in diameter at the base, with a height of 50 feet focal plane. It will be founded in two feet of water at low tide, and will be of concrete, faced with iron. The run of ice is very severe from Plymouth Harbor, and to resist it, and the heavy seas by which it will be assailed, the tower will be built in one solid mass to a height of 15 feet above the water. It is expected that the entire work will be completed by the end of the current fiscal year.

62. *Plymouth, "The Gurnet," entrance to Plymouth Harbor, Massachusetts.*—The beacon-light at this station was placed originally (the stations established in 1769) too close to the main light to serve the purpose effectually as designed, viz., "to serve as a range to clear Brown's Bank." Efforts have been made to remedy this defect, but owing to the character of the ground, and difficulty of obtaining a site for extending the distance, this defect cannot easily be remedied until new structures are built, which must be done at no distant day, as the present buildings are merely wooden ones.

66. *Billingsgate Island, entrance to Wellfleet Bay, Massachusetts.*—During the month of March last the sea broke through the beach on the northwesterly point of the island and flooded a part of the light-house lot, but there has been no recurrence, and no immediate danger to the structure is apprehended.

80. *Nantucket Beacon, Nantucket Harbor, Massachusetts.*—This beacon, originally established on the southerly side of the harbor, prior to 1861, to serve as a range with Brant Point light-house for entering the harbor at night, was reestablished and relighted December 1, 1869, on the north side of the light-house, and removed to its original site April 20, 1870. A dwelling for the keeper of this light is required, and will be built as soon as a site can be purchased and valid title obtained.

86. *Cape Poge, Martha's Vineyard Island, Massachusetts.*—Rapid and continued encroachment by the sea on this site made it necessary to purchase more land, adjoining that of the present one, so that the buildings may be removed to a safe distance from the brink of the diminishing bluff bank. The purchase has been completed, and the land can be paid for and possession taken of it so soon as the legislature of the State passes the usual act of cession of jurisdiction, and which it is expected will be done at its next session.

92. *Tarpaulin Cove, Naushon Island, Massachusetts.*—It having been represented that, possibly, the fixed light at this station might be mistaken for some other light of the same kind, a fixed light, varied by flashes every half minute, was substituted in April last, thereby giving increased power, as well as a more marked distinction, to the station.

A severe gale, in September 1869, did much damage along the sea-coasts in this district. At each of the following named stations there have been repairs more or less extensive during the last year, viz:

46. *Newburyport Harbor, mouth of Merrimack River, Massachusetts.*

47. *Newburyport Beacon*, mouth of Merrimack River, Massachusetts.
50. *Annisquam*, Wigwam Point, Annisquam Harbor, Massachusetts.
51. *Straitsmouth*, Straitsmouth Island, coast of Massachusetts.
52. *Cape Ann*, Thatcher's Island, off Cape Ann, Massachusetts, (extensive.)
53. *Eastern Point*, entrance to Gloucester Harbor, Massachusetts.
54. *Ten Pound Island*, Gloucester Harbor, Massachusetts.
55. *Baker's Island*, entrance to Salem Harbor, Massachusetts.
56. *Marblehead*, entrance to Marblehead Harbor, Massachusetts.
57. *Egg Rocks*, off Nahant, Massachusetts.
58. *Minot's Ledge*, entrance to Boston Bay, Massachusetts.
59. *Boston*, Little Brewster Island, entrance to Boston Harbor, Massachusetts.
60. *Narrows*, entrance to Boston Harbor, Massachusetts.
61. *Long Island Head*, Boston Harbor, Massachusetts.
62. *Plymouth*, "The Gurnet," entrance to Plymouth Harbor, Massachusetts.
63. *Race Point*, Cape Cod, Massachusetts, (extensive.)
64. *Long Point*, entrance to Provincetown Harbor, Massachusetts.
66. *Billingsgate Island*, entrance to Wellfleet Harbor, Massachusetts.
67. *Sandy Neck*, entrance to Barnstable Bay, Massachusetts.
68. *Cape Cod Highlands*, Massachusetts.
69. *Nausett Beach Beacons*, Eastham, near Cape Cod, Massachusetts.
70. *Chatham*, Chatham Harbor, Massachusetts.
72. *Monomoy Point*, Cape Cod, Massachusetts.
78. *Gay Head*, Martha's Vineyard Island, Massachusetts, (extensive.)
80. *Nantucket Beacon*, Nantucket Harbor, Massachusetts.
83. *Bishop and Clerks*, Vineyard Sound, Massachusetts.
88. *Edgartown*, Edgartown Harbor, Massachusetts.
91. *Nobsque Point*, Wood's Hole, Massachusetts, (extensive.)
92. *Tarpaulin Cove*, Naushon Island, Massachusetts.
97. *Clark's Point*, entrance to New Bedford Harbor, Massachusetts.
98. *Palmer's Island*, New Bedford Harbor, Massachusetts.
99. *Ned's Point*, Mattapoissett Harbor, Massachusetts.
100. *Bird Island*, Sippicau Harbor, Massachusetts, (extensive.)

The following named light stations require repairs to be made during the ensuing year, viz :

48. *Ipswich*, entrance to Ipswich Harbor, Massachusetts.
52. *Cape Ann*, Massachusetts.
55. *Baker's Island*, entrance to Salem Harbor, Massachusetts.
56. *Marblehead*, entrance to Marblehead Harbor, Massachusetts.
60. *Narrows*, entrance to Boston Harbor, Massachusetts.
63. *Race Point*, Cape Cod, Massachusetts.
65. *Mayo's Beach*, head of Wellfleet Bay, Massachusetts.
69. *Nausett Beach Beacons*, Eastham, near Cape Cod, Massachusetts.
75. *Nantucket Great Point*, Nantucket Island, Massachusetts.
78. *Gay Head*, Martha's Vineyard Island, Massachusetts.
79. *Brant Point*, Nantucket Harbor, Massachusetts.
83. *Bishop and Clerks*, Vineyard Sound, Massachusetts.
88. *Edgartown*, Edgartown Harbor, Massachusetts.
95. *Cuttjhumk*, entrance to Buzzard's Bay, Massachusetts.
99. *Ned's Point*, Mattapoissett Harbor, Massachusetts.

The following are the names of stations, in this district not mentioned elsewhere :

49. *Ipswich Beacon*, entrance to Ipswich Harbor, Massachusetts.

76. *Sankaty Head*, Nantucket Island, Massachusetts.
81. *Nantucket Cliff Beacons*, Nantucket Island, Massachusetts.
82. *Bass River*, Vineyard Sound, Massachusetts.
84. *Hyannis*, Massachusetts.
89. *Holmes's Hole, West Chop*, Martha's Vineyard, Massachusetts.
90. *Holmes's Hole Beacon*, Martha's Vineyard Island, Massachusetts.
96. *Dumpling Rock*, Buzzard's Bay, Massachusetts.
101. *Wing's Neck*, head of Buzzard's Bay, Massachusetts.

SURVEYS.

Surveys and plans of light-house sites in this district have been completed during the year, as follows, viz:

Hyannis, and Cuttyhunk.—Surveys have been made, but plans not completed at Brant Point, Cliff Beacons, Great Point, Sankaty Head, and Nausett.

Plans have been completed from last year's surveys of Ipswich, Boston, and Narrows, Plymouth, Sandy Neck, Long Island Head, Billingsgate Island, Cape Poge, West Chop, Long Point, Race Point, Cape Cod Highlands, and Nobsque Point, the latter including Wood's Hole Light-vessel and Buoy Depot.

All the beacons in the following list are in good condition, unless otherwise stated:

1. *Old Cock, Buzzard's Bay*.—Iron spindle 36 feet high, with open work cage at top.

2. *Egg Island, Buzzard's Bay*.—A granite cone, with iron spindle, having vane at top.

3. *Range beacon on Fair Haven, Fort Point, Buzzard's Bay*.—A boiler iron triangular pyramid, 40 feet high.

4. *Cormorant Rocks, to the southward of the entrance of Mattapoissett Harbor, Buzzard's Bay*.—An iron spindle 26 feet high, with cage at top.

5. *Lone Rocks*.—Iron spindle, with cage on top, marks northeast entrance to Wood's Hole, Massachusetts.

6. *Collier's Ledge, to mark the entrance to Centerville Harbor, Vineyard Sound*.—A granite base, with iron spindle, having at the top a ball and vane.

7. *Great Rock*.—Iron spindle bearing a cage at a height of 26 feet. It marks the edge of the flats making off to the west of Point Gammon, Vineyard Sound.

8. *East end of breakwater*.—A wooden spindle, having at top four arms and a cask. East end of Hyannis breakwater requires repair of day mark.

9. *Sunken Pier*.—A wooden spindle, with cask on top, on northeast part of Bass River Bar.

10. *Spindle Rock*.—An iron spindle, with cask on top, marks a rock awash at high water, at entrance to Edgartown Harbor.

11. *Billingsgate Shoal, old site*.—A pyramidal open-work timber beacon, 12 feet square at base, 15 feet high, with mast having 15 feet additional height; and day mark formed of slats crossing at right angles, is in process of erection, to be known as old site.

12. *Egg Island Rock*.—A wooden spindle, with cask at top, entrance to Wellfleet Harbor.

13. *Duxbury Beacon*.—Granite, square, surmounted by a granite post, 4 feet high, painted red. Out of repair; will not be required after completion of light-house on Duxbury Reef.

14. *Breakwater Beacon*.—Square, open-work granite, with wooden spindle surmounted by a cage; all painted black. Requires new spindle

15. *Hogshead Beacon*.—An iron spindle with prong cask on one arm; and basket on the other.

16. *North Beacon*.—Iron spindle with two rounds, one above the other, and at right angles, is placed on the point of the flats at entrance to Scituate Harbor.

17. *South Beacon*.—Iron spindle with two lozenges, one above the other, and at right angles, stands on point of shoal at entrance to Scituate Harbor.

18. *Londoner*.—On Londoner Rock, off Thatcher's Island (Cape Ann) is an iron spindle 45 feet high, with an octagonal cage on top.

19. *Point Alderton*.—A square granite pyramid, surmounted by a black cone of stone; it is placed on the shoal which makes out from Point Alderton, about 200 feet from the shore at low tide.

20. *False Spit*.—Granite base, with iron spindle and square cage.

21. *Spit Beacon*.—Square granite pyramid.

22. *Nix's Mate*.—Large, square, granite base, with octagonal pyramid.

23. *Great Fawn Bar*.—Square granite base, and granite cone, with iron spindle and cage on top.

24. *Deer Island Point*.—Square granite pyramid, painted red, on extreme point of Deer Island.

25. *Bird Island Beacon*.—Iron spindle with cage on top: stands on southeast point of Bird Island, on rocks bare at low water but covered at two-thirds flood.

26. *Sunken Island*.—Open-work granite base wooden spindle, with small square cage on top.

27. *Pig Rock*.—Square granite pyramid; small wooden staff with small square cage.

28. *Halftide Rock*.—A wooden spar 40 feet high, with barrel day mark, has been set, and secured to the stub of the stone beacon formerly marking the danger, and braced with four iron braces.

29. *Cat Island Beacon*.—Wooden spindle. Requires renewal of day mark.

30. *Marblehead Rock*.—Of granite, in the form of a truncated cone with wooden spindle. Requires renewal of spar.

31. *Little Aquavite*.—A wooden spar, with two prongs at top, stands on a rock which is dry at half ebb.

32. *Great Aquavite*.—Granite surmounted by a wooden staff and cage. To be left on starboard hand in going up South Channel to Salem.

33. *Hardy's Rock*.—A wooden spindle with iron braces, has two triangles at top. Rock dry at half tide.

34. *Bowditch Beacon*.—Large, triangular pyramid of granite, bearing a wooden spindle, with black cage on top. The condition of this beacon has not changed since the date of last annual report. The displaced stones seem to be firmly held in the work. No repair can be effected short of tearing down and rebuilding the whole beacon. Although in its present condition the structure looks badly, yet it is quite as efficient an aid to navigation as if a large sum had been spent in its repair. It is not proposed to take any steps in the matter so long as the beacon remains as it is.

35. *Halfway Rock*.—All gone except foundation, which shows above the water. The beacon was destroyed some years ago, and it is not proposed to rebuild it.

36. *Little Haste*.—A 35-foot wooden spar, with cask on top, marks this rock; dry at low-water. It is off the northwest side of Great Haste Ledge.

37. *Abbott's Monument*.—Square, granite, surmounted by a wooden staff, with open-work square cage on top, painted red.

38. *Monument Bar*.—Square crib-work filled with granite, with a wooden shaft, bearing a square cage, painted black.

39. *Ramshorn*.—Square crib-work filled with granite; wooden staff, painted black; top like a sugar-loaf.

40. *Lobster Rocks, Beverly Harbor*.—Stone, with a wooden spindle.

41. *Black Rock, Gloucester Harbor*.—An iron spindle with oblong cage.

42. *Harbor Rock, Gloucester Harbor*.—An iron spindle with open-work ball; all painted black.

43. *Five Pound Island, Gloucester Harbor*.—Granite base, with iron spindle and ball, painted red.

44. *Lobster Rock, Annisquam*.—Square open-work, granite beacon; top black.

45. *Lane's Point*.—Square wooden beacon.

46. *Point Neck Rock*.—Iron spindle, painted red; ball on top.

47. *North Pier, Newburyport Harbor*.—Is built of hewn timber laid up as a lozenge-shape crib and filled with stones; shows about four feet above high water.

48. *South Pier, Newburyport Harbor*.—Exactly like the preceding.

LIGHT-VESSELS.

94. *Hen and Chickens light-vessel, Buzzard's Bay, Massachusetts*.—This vessel has been ordered into port as soon as she can be relieved by another vessel, to undergo necessary repairs to encounter the coming winter gales.

Relief light-vessel, (No. 38,) was built last year and is kept at the station, Wood's Hole, in readiness to take the place of any damaged or removed light-vessel in the district.

Relief light-vessel, (No. 9,) requires very extensive repairs which are now being made.

BUOY AND RELIEF LIGHT-VESSEL DEPOTS.

Wood's Hole Depot.—The fencing and shed for protecting the buoys at the Wood's Hole Depot have been completed. The dredging was only partially done last season.

Gulf Island Depot.—This depot for spare buoys is also the place of residence of the light-keepers and families belonging to Minot's Ledge light station.

TENDERS.

Steam tender Verbena.—This tender was built during the last year and sent to the second district to relieve the *Cactus*, which had become unfit for further service.

Sailing schooner Wave.—This tender was transferred July last to the engineer of the first and second districts for use in transporting materials and labor to light stations requiring them either for construction or repair. Sailing vessels cannot be employed economically to attend upon buoys, especially on such a coast as that of Massachusetts and Maine in the winter season. An estimate was submitted last year for a steam tender for this coast, but the appropriation having been deferred, it has been renewed this year.

THIRD DISTRICT.

The third district embraces all aids to navigation from Gooseberry Point, Massachusetts, to include Squam Inlet, New Jersey, as well as the Hudson River, Whitehall Narrows, and Lake Champlain.

Inspector.—Rear Admiral Charles S. Boggs, United States Navy.

Engineer.—Joseph Lederle, esq., (acting) to June 16, 1870; Brevet Brigadier General I. C. Woodruff, lieutenant colonel of engineers United States Army, present engineer.

In this district there are—

Light-houses and lighted beacons.....	105
Day or unlighted beacons.....	42
Light-vessels.....	8
Buoys actually in position.....	357
Spare buoys for relief and to supply losses.....	345
Tenders (steam) Cactus and Putnam.....	2

The numbers preceding the names of stations correspond with the Light-house Lists of the Atlantic, Gulf, and Pacific Coasts, and the Northern and Northwestern Lakes of the United States, issued January 1, 1870.

Castle Hill, Rhode Island, east side of entrance to Newport Harbor, Narragansett Bay.—In the report of this board last year it was stated: "Applications have been made at various times in the past, and renewed this year, for a light-house and fog signal on Castle Hill, to guide vessels, especially in thick and foggy weather, into Newport Harbor and Narragansett Bay. After a careful examination of the locality, and a full consideration of the whole subject, it is recommended that an efficient fog signal be authorized for this point, which it is believed will, with the existing lights and other aids to navigation in the immediate vicinity, subserve the desired purpose. The land upon which this fog signal must necessarily be placed, if authorized, being held at a certain value, an estimate for an efficient fog signal, including the cost of the land, is submitted in the annual estimates." The applicants for this aid to navigation are still urging its establishment. With the price asked by the owners for the land upon which the keeper's dwelling and fog signal must be placed, if authorized, the sum of \$18,000 will be required—the amount estimated and submitted last year.

103. *Beaver Tail, Rhode Island*.—A new fog signal has been provided and placed at this light station as a substitute to the old one, which was worn out.

106. *Rose Island beacon-light, Rhode Island, near Narragansett Bay*.—The light authorized to be placed on this island has been completed this season, and the light exhibited on the 20th of January last.

108. *Poplar Point, Rhode Island, Narragansett Bay*.—The work of renovations and improvements authorized for this light station are in progress.

Hog Island Reef, Rhode Island, Narragansett Bay.—In the report from this board last year it was stated that "a reef runs out from Hog Island to the main channel, rendering navigation difficult and dangerous. To prevent, as far as possible, loss of life and property at this place, the steamboat company owning and running a regular line of steamers between New York, Newport, and Fall River, keep a light-vessel stationed there at the cost of the company. Should Congress see fit to relieve this company of this unusual expense, which it incurs for the benefit of others as well as for itself, by authorizing the building of a light-house with a protecting pier, in about six feet water on the reef, the estimated

cost would be \$45,000." As no appropriation was made last year it is deemed proper to refer to the facts contained in the previous report.

112. *Conimicut Point, Rhode Island, entrance to Providence River, Narragansett Bay.*—When the light on the shoal off Conimicut Point was lighted as a substitute for the light on the main land, at Nayat Point, (distant about one mile,) the only available means of attending upon it were to allow the keepers to retain the dwelling at the old light station, and for them to visit the new light by boat. The land constituting the site of the old light station at Nayat Point is valuable, and would bring, at public sale, a good price. The old tower is not worth the cost of tearing it down, and the dwelling not having been repaired, in expectation of an appropriation for completing the buildings at Conimicut Point, to include a proper dwelling for the keeper, it now becomes necessary either to make considerable expenditure upon the Nayat Point dwelling, or ask for a special appropriation for the necessary protection pier against running ice, and for a dwelling at that light-house. The estimated cost of the work is \$30,000. The only accommodation for the keeper now is in the tower, placed on the foundation of the old day beacon, which is close to the deepest water of the channel, and the only suitable place for the light to guide clear of the shoal.

Saben's Point, Rhode Island, Providence River.—In a special report, made in compliance to a call of Congress last May, a light-house and keeper's dwelling were recommended for this place. The foundation is in 8 feet water at mean low tide, and will require an appropriation of \$42,000 to construct the pier of protection and the other buildings.

Punham Rock, Rhode Island, Providence River.—An appropriation was made July 15, 1870, for the erection of a light on this rock, which will be commenced as soon as valid title and cession of jurisdiction are obtained in conformity to law.

Fuller's Rock, Rhode Island, Providence River.—Congress made an appropriation July 15, 1870, for a beacon-light to mark this rock. Work will be commenced as soon as valid title and cession of jurisdiction are obtained.

Sassafras Point, Rhode Island, Providence River.—An appropriation was made July 15, 1870, for a beacon-light at this place, which it is expected may be commenced at an early day.

115. *Watch Hill, Connecticut, near Stonington.*—The renovations and improvements authorized by the appropriation act of July 15, 1870, are in progress and will be finished during the present season for work in that vicinity.

120. *North Dumpling Island, Fisher's Island Sound.*—The renovations and improvements for this station authorized in the appropriation bill of July 15, 1870, are in progress, and will be completed this working season.

Race Rock, main entrance to Long Island Sound from the eastward.—Congress appropriated July 28, 1866, \$90,000 "for a new light-house on Race Rock, or on the southwest end of Fisher's Island, entrance to Long Island Sound, as may be approved by the Light-house Board." After due consideration of the requirements of navigation, it was deemed necessary to locate the new light on the nest of boulders called "Race Rock," nearly a mile southeast from Race Point, on Fisher's Island. A careful and minute survey of this locality has developed the fact that the reef on which the light-house is proposed to be built consists of an accumulation of boulders of various sizes, packed solid, overgrown with sea-weed, and in about 12 feet of water. The estimated cost for carrying this project into effect is \$200,000, of which \$90,000 were then

available, leaving \$110,000 to be provided for by Congress. Of this amount only \$10,000 were asked for and appropriated July 15, 1870, "for continuing the construction of a light-house on Race Rock, Long Island Sound." This amount in addition to the former appropriation, would have been sufficient to carry on the work for at least a season, and to bring it safely above high water. By an act of Congress of the 12th of July, 1870, the balance of the first appropriation reverted to the treasury, leaving only \$10,000 with which to commence the construction. An appropriation of \$150,000 is recommended for continuing this important work and included in the annual estimates.

123. *Little Gull Island, main entrance to Long Island Sound from the eastward.*—The new tower, keeper's dwelling and building for fog signal are completed. The new second-order light was exhibited for the first time on the 15th December, 1869. The cellar of the old keeper's dwelling has been converted into a cistern for the service of the steam fog signal. The Wilcox patent steam generator which operates the Siren, has proved unreliable and will be replaced by a horizontal steam boiler. This being a very important station on Long Island Sound, the fog signal should be of the most reliable character and in duplicate, as the station is not easily reached, in case the signal should give out. The estimated cost for a duplicate signal is \$5,000, and is included in the estimates for this year.

124. *Gardiner's Island, Long Island Sound.*—The alterations in the lantern required at this station and for which an appropriation was made July 15, 1870, are progressing, and will be completed during this season. A fog bell will be placed at this station before winter.

125. *Plum Island, Long Island Sound.*—The rebuilding of this station, which was commenced last year, will be completed during the present season.

Long Beach Bar, New York, Long Island.—The erection of a lighted beacon at this station has been provided for by special appropriation of July 15, 1870. Plans and estimates have been prepared and the work will be commenced at as early a day as possible.

132. *Horton's Point, New York, Long Island, Long Island Sound.*—The repairs and renovations provided for by the appropriation of July 15, 1870, are progressing and will be completed during this season.

133. *Faulkner's Island, off Guilford Harbor, Long Island Sound.*—The authorized repairs and renovations will be commenced during this season, and will be completed if possible before winter sets in. As reported last year, the island is washing away on the east side, and an appropriation for its protection by a sea-wall is again recommended. The estimate cost is \$12,000.

134. *New Haven, Connecticut.*—The repairs and renovations provided for by the appropriation of July 15, 1870, have been commenced and will be completed during the present season. The caloric engine which operated the fog bell became worn out and has been replaced by a Stevens striking apparatus.

136. *Stratford Point, Connecticut, Long Island Sound.*—The condition of this light station is the same as at the date of the last report. It is not in a fit state for repair, and true economy requires that it should be rebuilt whenever an adequate appropriation can be obtained from Congress. An estimate of \$50,000 was submitted last year, but no appropriation was made.

138. *Bridgeport Beacon, Connecticut.*—The reconstruction of this beacon is authorized by the appropriation made July 15, 1870. The work

will be commenced at an early day and will be prosecuted so as to insure its completion during the fiscal year.

140. *Black Rock, Fairweather Island, Long Island Sound.*—The lighthouse at this place is very old and ought to be rebuilt, but on consideration of other pressing wants, no appropriation is asked for that purpose this year. A reappropriation of the \$8,000 carried into the treasury by act of July 12, 1870, for a depot for buoys, &c., is asked and included in the annual estimates.

Penfield Reef, Long Island Sound.—An appropriation was made July 15, 1870, of \$30,000 "for commencing the construction of lighthouse on Penfield Reef, near Bridgeport, Connecticut, Long Island Sound." The estimated cost of completing this structure in addition to the former appropriation is \$25,000, and is embraced in the annual estimates.

145. *Execution Rocks, Long Island Sound.*—The protection to this station against the ice and sea, for which funds have been appropriated July 15, 1870, is progressing, and will be completed during the season.

Hart Island, Long Island Sound.—An appropriation was made April 7, 1866, for the erection of a light at this point. The owner of the island being unwilling to sell the requisite quantity of land for this light station for such a sum as the board would have been authorized to give, proceedings were instituted, in conformity to law, for condemning the land. The award of the appraisers for five acres of land was \$25,000, a sum far exceeding the entire appropriation, and, in the opinion of the board, far beyond its intrinsic money value. Having made further examinations, it is found that the south end of the island, upon which the light would necessarily be placed, if placed on the island at all, is continually washing away, and unless it is protected by an expensive sea wall, a lighthouse could not remain there very long. The end of the reef, (in 6 feet water,) which runs out from the southern end of the island, would afford a good foundation and proper site for the erection of a stone structure similar to those already erected at points on the Hudson River. The estimated cost of the proposed structure and apparatus, complete in all respects, is \$50,000, and is included in the annual estimates this year.

155. *Sandy Hook, east beacon, entrance to New York Bay.*—The effect of the heavy gales of last winter upon the north point of Sandy Hook, on which this beacon is located, was such that the removal became necessary. The whole building was moved 500 feet south, retaining its former range with the main light. It was placed on oak piles, and is now considered out of danger. The fog signal at this station is in good condition, and gives general satisfaction. It is to be feared that the tubes of the boiler may give out at any time; should this happen, this most important station would be without a fog signal until new tubes could be inserted. A station of such importance to navigation as Sandy Hook ought to have two complete fog signals, for the same reason as two, and in some cases three sets of lamps are furnished to light-houses, and an appropriation is asked therefor of \$5,000 for this purpose.

One or more permanent beacons in the lower bay of New York.—Last year's report contained the following on this subject, which has been very often brought to the notice of Congress by parties in New York and elsewhere, interested in over-sea commerce: "An appropriation was made March 2, 1867, by Congress, of \$45,000 'to enable the Light-house Board to erect in the lower bay of New York one or more permanent beacons.' This sum is wholly inadequate to the accomplishment of the purpose for which this appropriation was made. An appropriation of \$200,000 was made March 3, 1837, 'for a light-house on Flynn's

Knoll, near Sandy Hook, to be built under the direction of the Engineer Department. On the 3d March, 1851, Congress made another appropriation of \$30,000 'for a light-house on Flynn's Knoll.' For reasons heretofore communicated to Congress by those charged with the erection of the proposed light on Flynn's Knoll, the light has not been built. It is believed that Flynn's Knoll is the only obstruction to navigation in the lower bay of New York which is not properly marked; and as Congress has, by three separate and distinct appropriations, manifested its desire for the erection of a light-house there, the board has no doubt but a suitable structure, to serve as a range with the Princess Bay light, and also to mark this dangerous shoal, which lies between the two principal channels leading up New York Bay, can be built for the sum originally appropriated in 1837, viz., \$200,000 in addition to the \$45,000 now available. This light, placed so as to make a range with Princess Bay light for the deepest water in Gedney's Channel, would enable vessels of the heaviest draught to cross the main bar, and reach a safe anchorage at night in the lower bay, in addition to its usefulness in marking a shoal upon which there is only 9 feet of water at low tides."

In recurring to this subject it may be repeated that it is likely a proper light may be erected on Flynn's Knoll for \$200,000, the amount originally appropriated in 1837, and in that view an estimate of \$100,000 for commencing the work has been embraced in the estimates.

157. *Conover Beacon, New York Bay.*—In the appropriation of \$13,400 made March 3, 1869, "for repairs and renovation at Throgg's Neck, Highlands of Navesink, Sandy Hook, Conover Beacon, and Fort Tompkins light stations," \$2,500 were intended for repairs and renovations at this station. The necessary repairs to the tower and keeper's dwelling were intended to be made during this season, but the appropriation, under the act of Congress, reverted into the treasury. The repairs are much needed and are again recommended. Estimated cost, \$900.

161. *Elm Tree Beacon, New York, Staten Island.*—The sea has washed away over 50 feet in front of this station and behind the jetty, which had so far protected this side. The jetty requires to be extended 60 feet toward the shore and filled in with stones. The estimated cost is \$1,800.

163. *Princess Bay, New York, Staten Island.*—An appropriation of \$12,000 was made July 15, 1870, for the protection of this site against the encroachments of the sea. Plans and estimate of cost have been made, and it is intended to commence work at an early day.

164. *Fort Tompkins, New York, Staten Island.*—The repairs and renovations authorized at this station by the appropriation made March 3, 1869, have not been carried into effect, it being doubtful whether the buildings (tower and keeper's dwelling) can remain in their present positions, on account of the want of the ground for fortifications. No recommendation in regard to this station can be made until this question is settled.

196. *Elbow Beacon, New Jersey, Newark Bay.*—A beacon has been erected at this place and fitted with a lens of the sixth order, in place of the former stake-light.

171. *West Point, New York, Hudson River.*—It is proposed to erect a suitable structure for a beacon, to be fitted with a sixth-order lens, at this point, to take the place of the present stake-light, for which an estimate of \$1,500 is inclosed in this year's estimates.

172. *Esopus Meadows, New York, Hudson River.*—The appropriation of July 15, 1870, which was made for rebuilding the tower and dwelling

at this station, became available at too late a day in the working season to safely commence the work this season and get it far enough advanced to resist the winter storms and ice of the spring. The work will be commenced as early next spring as it may be safe to do so, and have it completed by the closing of the river in the fall. The entire appropriation will be required to complete the work, and, therefore, any balance that may remain on June 30, 1871, must be made available for the next fiscal year.

174. *Saugerties, New York, Hudson River.*—The works of reconstruction at this light station have been completed during the past summer.

Hockdaling's Point, New York, Hudson River.—A beacon-light is required on this point, which is near "Four-mile Point," to guide vessels at night from the "outer" into the "narrow" channel. The estimated cost is \$700.

177. *Stuyvesant, New York, Hudson River.*—As the portable beacons placed on this river must be removed to prevent their destruction by ice and freshets, owing to the close of navigation, this point has been selected for storing those above it; and the old dwelling for the keeper will be converted into a storehouse for their preservation.

178. *New Baltimore, New York, Hudson River.*—Owing to the frequent losses of the beacons on the Hudson River by heavy freshets during the navigating season, it is found necessary to place them on crib foundations filled in with stone and of sufficient height above the highest stages of the river to save them from destruction, to do which will require an appropriation of \$1,000 each.

Lower end of Baltimore Dike, New York, Hudson River.—This dike has recently been completed by the Government, and a beacon is necessary to mark its lower end. It is proposed, if the necessary appropriation is granted, to place the beacon on a crib 6 feet high, filled with stone and properly secured to the dike, at an estimated cost of \$1,000.

179. *Five-Hook Island, New York, Hudson River.*—A beacon, placed on a crib filled with stone, similar to the one at New Baltimore, is required for this place, in lieu of the small light now there, which is frequently washed away. Estimated cost \$1,000.

180. *Coeyman's Bar, New York, Hudson River.*—This station requires to be put in the same condition as is proposed for New Baltimore, &c., at estimated cost of \$1,000.

181. *Roha Hook, New York, Hudson River.*—It is proposed to protect this small light against the effects of running ice and spring freshets by the construction of a crib foundation of sufficient height, at an estimated cost of \$600.

182. *Schodack Channel, New York, Hudson River.*—It is proposed to apply the same remedy at this light station as at Roha Hook, at an estimated cost of \$600.

183. *Nine-mile Tree, New York, Hudson River.*—The main ship channel runs close along the edge of the dike at this point. It is proposed to construct a crib inside of the dike for the foundation of a new portable beacon, at an estimated cost of \$1,000.

184. *Cow Island, New York, Hudson River.*—The stake-light at this place should be replaced by a portable beacon placed on a crib-work foundation filled with stone, at an estimated cost of \$1,000.

185. *Parada Hook, New York, Hudson River.*—A permanent beacon has been built at this place during the present working season.

Upper end of Stone Dike, New York, Hudson River.—The steamboat companies in the Hudson River have placed, and now keep, a stake-light at this place; private lights are, in every way, objectionable.

They are liable to mislead strangers, and there is no responsibility on the part of those who establish them for the proper care and management. That this light is a necessary aid to the safe navigation of the river is quite apparent, and therefore an estimate has been submitted for its establishment, amounting to \$1,000.

187. *Cuyler's Dyke, New York, Hudson River.*—A portable beacon was placed at this point last year, but it having been run into and destroyed by a tow, a stake-light was placed as a temporary expedient until means are provided for the erection of a suitable structure for exhibiting a light of the proper order. The estimated cost of a suitable structure of crib work and stone is \$1,000.

WHITE HALL NARROWS.

378. *Opposite Chapman's Dock.*—This stake-light is to be replaced by a portable beacon fitted with a suitable illuminating apparatus, similar to others in these waters.

379. *South of Snoddy's Dock.*—This stake-light is to be improved in the same way that others have been in the vicinity.

At the following stations in White Hall Narrows portable beacons have been established in place of former stake-lights, viz:

380. *Steam Mill Point.*

381. *Head of Two Channels.*

382. *Maple Bend.*

383. *Lower end of Two Channels.*

384. *Opposite Belden's Wharf.*

385. *Above Pulpit Point.*

386. *Lower end of Four Channels.*

By authority of a special appropriation of March 3, 1869, portable beacons have been established on crib-work foundations at the following points in White Hall Narrows, viz:

Benjamin's Place.

Carey's Camp.

Long Reach.

Chisolm's Bend.

Old Maid's Place.

In continuation, and to complete the entire system in these waters, appropriations were asked for last year for Red Hook and Pulpit Point. These two beacons should be erected on land, the sites for which can be purchased for \$100 each, and the whole estimated cost is \$1,300 for both sites and works.

Barber's Point, New York, Lake Champlain.—An appropriation was made July 15, 1870, for a light-house at this point. The site has been surveyed, and negotiations for the purchase of the land are entered into. If successful, the cession of jurisdiction will be applied for as soon as the legislature of the State of New York is in session. Plans and estimates are in course of preparation. It is expected that work at this station can be commenced at the opening of next spring and completed during the ensuing summer; but to do this any balance of the appropriation which remains June 30, 1871, must be made available for completing the work.

389. *Juniper Island, Vermont, Lake Champlain.*—A landing wharf and a boat-house for the protection of the boat necessary for this station are greatly needed, and an estimate of \$3,500 has been included in the annual estimates.

390. *Burlington, Vermont, Breakwater beacons, Lake Champlain.*—The

beacon on the north end of this breakwater was destroyed by fire during last summer. A temporary light was immediately exhibited, which will be superseded by a proper structure and a proper light before cold weather sets in this fall. The breakwater is now being constructed by the Government further north, and when the work is finished a new beacon must necessarily be built, under existing law, if means are available. In the spring and fall these beacons are reached by the keeper with great difficulty, not to say sometimes at the risk of his life. To fail to light them at any time would be a very serious business for those navigating the lake, but especially so when the weather is such as to render it hazardous to go to the breakwater by boat. It is therefore deemed of considerable importance to provide a dwelling for the keeper on the spot, for which, and the rebuilding of the beacon on the extended part of the breakwater, an estimate of \$7,500 has been submitted.

Colchester Reef, Vermont, Lake Champlain.—An appropriation was made July 15, 1870, "for building a light-house at Colchester Point or in its vicinity, Lake Champlain." After a careful examination and survey of the locality, it was found that the rock called "Middle Bunch" was the proper place for the new light-house. This rock is in the middle of the channel, with 7 feet water at low-water over it, and deep water on either side. With a light thereon a vessel can pass on either side close to the rock. The work has been commenced and will be carried above water (and further if possible) this fall, and will be completed next season.

Bluff Point, Valcour Island, Lake Champlain.—An appropriation was made by act of Congress approved July 15, 1870. A proper site has been selected and surveyed. As soon as the land can be purchased, and the jurisdiction ceded to the United States, work will be commenced, with the hope of completing the construction during the next summer, provided the balance that may remain June 30, 1871, is not carried to surplus fund.

392. *Cumberland Head, New York, Lake Champlain.*—As reported last year, this light is obscured by trees in the direction of Plattsburg and toward Point aux Roches. The owners of the adjoining land offer to remove the trees for a compensation of \$100 per acre, or to sell the land and remove the trees for \$200 per acre. The number of acres necessary to be cleared is 15. It is recommended to purchase the land and to sell it after the obstructions are removed, and turn the purchase-money into the treasury, which it is probable will be equal to the original sum paid and the cost of removing the trees.

The following are the names of light stations in this district not mentioned elsewhere:

105. *Newport Harbor, Rhode Island, on Goat Island.*
110. *Bristol Ferry, Rhode Island, entrance to Mount Hope Bay.*
117. *Stonington, Connecticut.*
119. *Morgan's Point, Connecticut, near Mystic.*
126. *Cedar Island, New York, Long Island, entrance to Sag Harbor.*
128. *Calves' Island, Connecticut, Connecticut River.*
136. *Stratford Point, Connecticut, Long Island Sound.*
141. *Eaton's Neck, New York, Long Island, Long Island Sound.*
143. *Norwalk Island, Long Island Sound.*
144. *Great Captain Island, New York, Long Island Sound.*
146. *Sand's Point, New York, Long Island, Long Island Sound.*
148. *North Brother Island, New York, East River.*
149. *Great West Bay, New York, sea-coast of Long Island.*
154. *Sandy Hook, entrance to New York Bay.*

- 156. *Sandy Hook West Beacon*, entrance to New York Bay.
- 158. *Chapel Hill Beacon*, entrance to New York Bay.
- 159. *Point Comfort Beacon*, entrance to New York Bay.
- 160. *Waakaack Beacon*, entrance to New York Bay.
- 162. *New Dorp Beacon*, entrance to New York Bay.
- 166. *Bergen Point*, New Jersey, Newark Bay.
- 167. *Corner Stake*, New Jersey, opposite Elizabethport.
- 173. *Rondout*, New York, Hudson River.
- 176. *Coxsackie*, New York, Hudson River.
- 378. *Opposite Chapman's Dock*, New York, Whitehall Narrows.
- 379. *South of Snoddy's Dock*, Vermont, Whitehall Narrows.
- 387. *Crown Point*, New York, Lake Champlain.
- 391. *Plattsburg Beacons*, New York, Lake Champlain.

LIGHT-VESSELS.

102. *Brenton's Reef light-vessel*, (No. 11.)—Stationed to mark Brenton's Reef off the eastern entrance to Newport, Rhode Island. A complete gang of iron-wire standing rigging has been ordered for this vessel, and to be placed before winter sets in.

151. *Sandy Hook light-vessel*, (No. 16.)—This light-vessel has been eight years on her station without repairs, mainly owing to the want of a proper relief vessel and the demands for repairs of other vessels. A relief light-vessel will be available soon, and this vessel will be hauled up and put in thorough repair.

152. *Wreck of Scotland light-vessel*, (No. 20.)—It is understood that the work of removing the wreck of the Scotland has been completed, and as the authority for placing this vessel there ceases upon the completion of the removal of that wreck, this board has no authority to retain her there, although it has been represented that it is desirable to allow her to remain; that, however, must be decided by Congress. The other light-vessels have received such small repairs and fittings during the year as were required and could be made on their stations.

Relief light-vessel, (No. 17.)—This light-vessel has been thoroughly repaired and refitted during the present year, and will be sent to take the place of the Brenton's Reef light-vessel, which is to be brought in and refitted before winter sets in.

UNLIGHTED BEACONS, INCLUDING SPINDLES.

South Point, Rose Island, Narragansett Bay.—Granite structure surmounted by a spindle and cage. In good condition.

Halfway Rock, Narragansett Bay.—Spindle with square cage. In good condition.

Bullock's Point, Narragansett Bay.—Stone beacon with iron spindle and day-mark. Stone has been placed around foundation for protection.

Pawtuxet Beacon, Narragansett Bay.—Of stone; in good condition.

East Lime Rock, near Newport.—A granite structure surmounted by an iron spindle and cage.

Muscle Bed, Bristol Ferry, Rhode Island.—A stone beacon with iron spindle and day-mark has been built in place of the former stone beacon, which has been destroyed by a gale.

Bordeo's Flats, opposite Fall River.—A stone beacon with iron column and day-mark. This beacon has been rebuilt.

Castle Island.—A stone beacon surmounted by a black ball. The foundation requires repairing and protection. Estimated cost, \$500.

Allen's Rock, Warren River.—Stone beacon; in good condition.
Spindle Rock, west channel of Narragansett Bay.—Iron spindle with square wooden cage; in good condition.

White Rock Beacon, at the entrance of Wickford Harbor, Narragansett Bay.—An appropriation was made July 15, 1870, for the construction of a stone beacon in place of the former spindle. The work is progressing and will be completed during this season.

Spindle Rock, Greenwich Harbor.—An iron spindle with square cage; in good condition.

Hen and Chickens, Long Island Sound.—Iron spindle-bearing a square cage, painted black. Cage gone and will be replaced during the season.

Branford Reef Beacon, Long Island Sound.—Granite beacon surmounted by an iron shaft, bearing a black day-mark; in good condition.

Black Rock Beacon, Long Island Sound.—An iron pile beacon, with cage on top; in good condition.

Watch Hill Spindle, Long Island Sound.—Stands on a rock which is bare at low water, and is surmounted by a cage; in good condition.

Sugar Reef Beacon.—Iron pile beacon with cage work, day-mark in the form of a cone. The day-mark is gone and is to be replaced.

Lord's Channel.—Iron spindle, square cage-work day-mark. Day-mark is gone and will be replaced.

Catumb Reef, Fisher's Island Sound.—An iron pile beacon with square cage-work; day-mark in good condition.

Latimer's Reef.—An iron spindle bearing a square cage-work. The cage-work has been carried away and will be replaced.

Ellis's Reef.—An iron spindle with a square cage-work. In good condition.

Groton Long Point.—An iron spindle bearing a cage-work in the form of an inverted cone; in good condition.

Sea-flower or Potter's Reef Beacon.—Remains as reported last year. It is a very important mark in Fisher's Island Sound and recommended for immediate reconstruction. It is proposed to build a granite structure for the purpose of upholding the spindle and cage of the old beacon. Estimated cost, \$4,200.

Black Ledge.—An iron shaft, bearing a cage-work day-mark, formed by two cones connected at the vertices. In good condition.

Whale Rock.—An iron shaft bearing a globe cage-work day-mark. In good condition.

Crook's Spindle.—Is an iron spindle with a keg on top; in good condition.

Spindle on the Whale, entrance to the Mystic River.—As reported last year, this spindle was carried away by ice and will be replaced as soon as there are available funds.

Saybrook Beacon.—Stone beacon on Saybrook Bar. It was rebuilt on a granite foundation and properly protected by stone placed around it.

Quixe's Ledge.—An iron spindle, with a cask on top. Stands on a rock which is dry at half tide. It is in good condition.

Southwest Ledge Spindle.—A wooden mast resting on iron socket and bearing a square wooden cage-work day-mark. The mast has again been carried away and is now marked by a second-class buoy, which will be replaced by the proper spar.

Stratford River Beacon.—The construction of this beacon having been authorized by act of Congress, approved March 3, 1869, the work has been carried out in a very substantial manner.

Outer Beacon, Bridgeport Harbor, Connecticut.—A frustum of a square pyramid of wood, surmounted by a wooded mast, with a cask, painted

black. This beacon was damaged by a vessel running into it. The damage will be repaired and the beacon repainted.

Inner Beacon, Bridgeport Harbor.—The same as the outer beacon; in good condition.

Southport Beacon and Southport Breakwater Beacon.—Granite beacon; in good condition.

Norwalk Beacon, Connecticut.—A granite structure supporting a shaft and day-mark of iron. It is in good condition.

Great Reef, off Norwalk Island, entrance to Norwalk Harbor.—An iron spindle with day-mark is authorized by appropriation of July 15, 1870, and will be erected this fall.

Sand Spit, on the south point of Sand Spit, Sag Harbor.—An iron shaft with cage-work day-mark braced to four iron piles by iron braces. There is nothing left of this beacon but the shaft leaning over; the braces have been swept away by the ice. It is proposed to set the iron shaft perpendicular, and to protect it by four corners granite built around the shaft, and clamped together with galvanized iron clamps. Estimated cost, \$3,500.

Oyster Pond Point, Plum Gut, entrance into Gardener's Bay.—A reef runs out into Plum Gut, which is bare at low water. It is proposed to erect a stone beacon upon it to guide vessels running into Gardener's Bay, clear of this danger. Estimated cost, \$5,000.

Romer Beacon, on the west side of Romer Shoal, entrance to the Bay of New York.—It is built of cut granite, conical in shape, and supports a square wooden cage-work. It appears that a portion of the foundation on the east side has been undermined by the sea and has settled. Some of the perpendicular joints in six courses from the base upward have opened from 3 to 4 inches; the structure, however, is still perpendicular. The cage-work is rotten and requires renewing. It is proposed to protect the base by placing large blocks of granite around it, especially on the east side, and to fill up the joints with concrete, and protect the same with sheet iron secured to the stone with iron clamps. A new day-mark made of iron, to resemble the present one, is to be provided. Estimated cost, \$5,000.

Mill Reef Kill Van Kull Beacon is a sheet iron beacon, filled in with concrete and secured to a granite base. It is conical in shape and supports an iron shaft with an iron cage on top. It is in good condition.

Success Rock, Long Island Sound.—An iron shaft with conical cage-work, in good condition.

LIGHT-HOUSE DEPOT, STATEN ISLAND.

Building for workshops.—This building was entirely completed during this season. A steam-engine of 20 horse-power boiler has been put up, and the necessary tools and machinery for the lamp shop have been provided. The blacksmith shop is now being fitted out, a forge and a complete set of tools. There remains only the brass foundry to be provided with a set of crucibles and the necessary tools to complete the present requirements.

Building for offices.—In last year's report it was stated that the first story of this building was completed, and the iron beams of the second floor laid. Since then the second story and the iron roof were put up, the slating and finning completed, the iron stairs set, and the stone sidewalk laid. The inner partitions are all up, and the iron beams are arched over with brick. To complete the building there are yet required the furring and plastering, flooring, sashes and shutters, heating apparatus, doors, painting, &c.

Shed and wharf.—The work authorized by the appropriation of July 15, 1870, has been commenced, and will be prosecuted so as to insure its early completion.

TENDERS.

The want of a steamer to assist in the engineering operations in this district has been reported last year. The extensive operations which are going on now and which are increasing every year in the district make frequent visits of the engineer to light-stations necessary. The ordinary means of communicating are expensive, and take up a great deal of time which could be used to better advantage to the service. The saving in the transportation of working parties and materials, and the facilities in controlling and directing operations by means of a steam tender would prove a great economy to the Light-house establishment.

The tender Putnam has been constantly employed in attending upon the buoys, carrying materials and supplies to the various stations in the district, and in transporting packages of various kinds from New York to the depot on Staten Island, and from the latter to New York for shipment to other districts.

The tender Cactus, having been used in the second district until unable to do further duty without extensive repairs, was sent to the third district, and has been, during the summer, put in thorough repair.

The schooner Sunbeam, used as a sailing tender for looking after the buoys and other light-house duties in Long Island Sound, having from age become unfit for economical use on such trying service, was sold at public auction by authority of the Department, and the net proceeds of sale turned into the Treasury.

Number of boxes, packages, bundles, cases, barrels, &c., received at and shipped from United States Light-house depot, Staten Island, from October 1, 1869, to September 30, 1870, inclusive.

	Boxes.	Packages, cases, &c.	Barrels.	Total.	Increase in 1870.
Received	1, 537	2, 609	2, 403	6, 549	1, 148
Shipped	1, 336	3, 167	2, 256	6, 759	1, 724
Total	2, 873	5, 776	4, 659	13, 308	2, 872

Lens apparatus and lanterns received at and shipped from United States Light-house depot, Staten Island, from October 1, 1869, to September 30, 1870, inclusive.

	Lens apparatus.										Lan- terns.	Total.	
	1st order.	2d order.	3d order.	3½ order.	4th order.	5th order.	6th order.	Steamer lenses.	Pressed glass lenses.	Steamers running light lenses.			Canal lenses.	6th order.
Received			5	1	12	7	12	14	19	18	5		93
Shipped	3		2		7	7	5	7	18	12		2	63
Total	3		7	1	19	14	17	21	37	30	5	2	156

Buoys and appendages received at and shipped from Light-house depot, Staten Island, from October 1, 1869, to September 30, 1870, inclusive.

	Can-buoys.			Nun-buoys.			Spar-buoys.	Sinkers.				Ballast balls.			Total.
	1st class.	2d class.	3d class.	1st class.	2d class.	3d class.		1st class iron.	2d class iron.	3d class iron.	Stone.	1st class.	2d class.	3d class.	
Received											17		30		47
Shipped	5				5		9		8	12	1	5	18		63
Total	5				5		9		8	12	18	5	48		110

Articles manufactured or repaired in the workshop at Staten Island Light-house depot from October 1, 1869, to September 30, 1870, inclusive.

	Lenses.	Lamps.	Lamp burners.	Miscellaneous articles.	Total.	Increase.
Manufactured	26	268	180	1,029	1,503	546
Repaired	19	65	32	218	324	152
Total	45	333	202	1,247	1,827	698

FOURTH DISTRICT.

The fourth district extends from Squam Inlet, New Jersey, to and including Metompkin Inlet, Virginia. It also includes Delaware Bay, River, and tributaries.

Inspector.—Commodore William H. Gardner, United States Navy, to May 31, 1870; Commodore John P. Gillis, United States Navy, from May 31, 1870, to October 1, 1870; Commodore James H. Strong, United States Navy, present inspector.

Engineer.—Brevet Brigadier General Hartman Bache, colonel of engineers United States Army, to February 21, 1870; Brevet Brig. General I. C. Woodruff, lieutenant colonel of engineers United States Army, present engineer.

In this district there are:

Light-houses and lighted beacons	18
Light-vessels	3
Buoys actually in position	101
Spare buoys for relief and to supply losses	204
Tender (sail) Spray	1

The numbers preceding the names of stations correspond with those of the "Light-house List of the Atlantic, Gulf, and Pacific Coast of the United States," issued January 1, 1870.

188. *Barnegat, New Jersey, Barnegat Inlet.*—The semi-monthly measurements along the beach near the light-house have been continued throughout the last year, and show slight favorable changes since the last annual report. The pier at the terminus of the works at the western end, and a few of the jetties protecting the shore have been damaged, but it is thought unnecessary to make any repairs at present, as the light-station is not affected by the damage. The works for protecting the light-house lot have proved a success; they were completed on the 30th of September, 1869.

190. *Absecom, New Jersey, Absecom Inlet.*—The semi-monthly measurements along the beach in the vicinity of the light-house have been made throughout the last year. There have been several slight changes along the beach, but none of any importance, it is thought, so far as the site of the light-house is concerned. The changes for the last two months have been favorable, the low water-line having moved out. The high water-line has not changed. The large sand bar in front of Atlantic City, reported in the last annual report of the district engineer as having become attached to the beach, and moving up towards the point of the inlet, has continued to move during the year, and is now forming along the shore of the inlet, which causes the low water-line to make out all around the point. If this continues, there need be no apprehension about the safety of the light-house. The North or Brigantine Channel out of the inlet has deepened considerably during the year, and from present appearances the chances are that this channel will shortly be better than the southern channel, which has become quite narrow. It is probable that the southern channel will, at no very distant day, be filled up by the sand bar between it and the north channel. If this proves to be the case, the fears for the safety of this fine light-house will be at an end; but in view of the danger that the sea may again encroach on the light-house site, in which case it will be necessary to defend it, the board recommend that the appropriation of \$4,000 which has reverted to the treasury under the act of 12th of July, 1870, be reappropriated, and that the balance of the existing appropriation of \$10,000 be continued, neither amount to be used till the emergency requires it.

Correspondence has been had with the authorities of Atlantic City and the United States district attorney of New Jersey, in relation to proposed works for protecting the beach near the light-house, and to a form of a grant by the property owners and by the corporation of Atlantic City to protect the Government from any claims for damage for land to be occupied by the United States for the sea defenses. Most of the owners have consented to sign the grant, and it only requires the consent of two or three persons to sign, when the deed can be executed. Tracings showing the changes in the high and low water-lines, as they have occurred, have been forwarded to the board during the year.

A small frame structure will be erected during next season, for use as a storehouse to take care of materials, tools, empty oil barrels, &c., to take the place of the present structure, which is in a dilapidated condition, and will not admit of repairs. These structures are appendages to the stations, and are of considerable value. The cost of the building will be about \$450.

197. *Maurice River, New Jersey, Haystack Island, Delaware Bay.*—The work of placing the new parapet and fourth-order regulation lantern on the light-house at this station is now in progress, and, it is expected, will be completed in a few days.

198. *Egg Island, New Jersey, Delaware Bay.*—No repairs have been made during the year; a new boat-house is required at a cost of about \$250.

200. *Mahon's River, Delaware, Delaware Bay.*—The abrasion of the marsh along the front of the building has been considerable. The building is on the back end of the light-house lot, and the location will have to be changed in a short time. This will require a new lot to be purchased for the building, which can probably be moved without much difficulty or expense.

201. *Cohansey, New Jersey, Delaware Bay.*—The following repairs have

been made at this station: The bank inclosing the building has been thoroughly repaired and raised 18 inches above the original level for a distance of 250 feet, where it was damaged by the storms and high tides of last spring, the outer slope and new top of the bank protected with stone, the old gas-house taken down, and the débris (bricks and mortar) deposited along the bank to protect it from the wash of the sea. The removal of the old gas-house adds very much to the good appearance of the station.

204. *Christiana, Delaware, mouth of Christiana River, Delaware Bay.*—A survey has been made at this station for locating the position of the light-house on Major Bache's map of Christiana River, (1835,) with a view of occupying the station as a light-vessel and buoy depot, wharves, and storehouse for light-house and buoy tenders, light-vessels, &c. A special appropriation was made July 15, 1870, "for building wharves, sheds, and otherwise fitting the Christiana light station as a buoy depot and winter harbor for light-vessels, at the mouth of Christiana River, near Wilmington, Delaware." The plan proposed is to build the upper wharf, and storehouse for rigging, sails, &c., and to do part of the grading, and, if the amount already appropriated is sufficient, to erect the upper buoy shed also. Plans and estimates are now being prepared. The approximate estimate for continuing the works, (that is, to finish the upper wharf, storehouse, and buoy shed, and that part of the grading,) and to construct the second wharf, buoy shed, and grading, is \$14,000.

205. *Fort Mifflin, off Fort Mifflin, Delaware River.*—An appropriation was made at the last session of Congress (July 15, 1870) for rebuilding this light-house and the pier upon which it is placed. The pier upon which the buildings stand having become decayed, operations have been commenced to take down as much of it as may be found to be necessary and rebuild upon the old foundation, taking in the space embraced in the irregular form on the northeastern front of the pier, and to remove the building back from the southeastern front of the pier, where it has frequently been injured by the jib-booms of vessels running into it during foggy weather. This light station is on a shoal in Delaware River, and lies close to the main channel, through which all the heavy vessels pass.

At each of the following-named light stations there have been repairs and renovations more or less extensive during the last year:

- 188. *Barnegat*, New Jersey, Barnegat Inlet.
- 189. *Tucker's Beach*, New Jersey, near Little Egg Harbor.
- 192. *Cape May*, New Jersey, entrance to Delaware Bay.
- 195. *Delaware Breakwater*, Delaware, entrance to Delaware Bay.
- 197. *Maurice River*, New Jersey, Delaware Bay.
- 201. *Cohansey*, New Jersey, Delaware Bay.
- 202. *Bombay Hook*, Delaware, Delaware Bay.
- 203. *Reedy Island*, Delaware Bay.
- 205. *Fort Mifflin*, Delaware Bay, off Fort Mifflin.
- 206. *Fenwick's Island*, sea-coast of Delaware.
- 207. *Assateague*, sea-coast of Virginia.

The following-named light stations require repairs to be made during the ensuing year:

- 192. *Cape May*, New Jersey, entrance to Delaware Bay.
- 193. *Cape Henlopen*, Delaware, entrance to Delaware Bay.
- 196. *Brandywine Shoal, screw-pile light-house*, Delaware Bay.
- 198. *Egg Island*, New Jersey, Delaware Bay.
- 203. *Reedy Island*, Delaware Bay.

LIGHT VESSELS.

191. *Five-fathom Bank light-vessel*, (No 37).—Stationed off Cape May, New Jersey. This vessel was built by contract at Philadelphia last summer, and placed in December following on the station in place of the old vessel, which required very extensive repairs.

Relief light-vessel, No. 18, is now undergoing very extensive repairs under contract at Philadelphia. When completed she will be kept at Wilmington, Delaware, to take the place of either of the light-vessels in the district in case they break adrift or require to be brought in for repairs.

BUOY DEPOTS.

The spare buoys for relief and casualties in this district are at Barnegat Inlet, Little Egg Harbor, and Tucker's Cove, Absecom Inlet and Somer's Point, New Jersey. Those for Delaware Bay and River are kept at Wilmington, Delaware, and those for Chincoteague Inlet, Virginia, are kept there.

TENDERS.

The small sailing schooner *Spray* attends upon the buoys and lights in this district.

LIGHT-HOUSE AND BUOY DEPOT, AT CHRISTIANA LIGHT-HOUSE, NEAR WILMINGTON, DELAWARE.

This depot will be commenced this season, and when sufficiently far advanced the spare light-vessel and the spare buoys of the district, except those for the inlets on the coast, will be laid up at that place. The district supplies to meet immediate wants occasioned by casualties will be stored there also for distribution by the tenders.

FIFTH DISTRICT.

The fifth district extends from Metompkin Inlet, Virginia, to include New River Inlet, North Carolina, as well as Chesapeake Bay and its tributaries, and Albemarle and Pamlico Sounds.

Inspector.—Commodore Thomas A. Dornin, United States Navy, to October 1, 1870; Commander James E. Jouett, United States Navy, present inspector.

Engineer.—Brevet Brigadier General J. H. Simpson, colonel of engineers United States Army.

In this district there are:

Light-houses and lighted beacons	66
Light-vessels	5
Day or unlighted beacons	89
Buoys actually in position	523
Spare buoys for relief and to supply losses	520
Tenders (steam) Heliotrope; Tulip	2
Tender (sail) Maggie	1

The numbers preceding the names of stations correspond with the "Light-house List of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1870.

Lambert's Point, Virginia, east side of Elizabeth River.—A light has been strongly urged for the shoal off this point. Vessels, especially during fogs, are liable to ground on this shoal. The proper kind of structure to mark this shoal will be a square one, supported on one pile

at each corner and one in the center, similar to those erected elsewhere for the smaller orders of lights, at a cost of about \$15,000, for which an appropriation is asked.

211. *Willoughby's Spit, Virginia, Chesapeake Bay.*—To complete the changes of light-vessels to screw-pile light-houses in this district, an appropriation of \$20,000 will be necessary to erect an iron-pile structure on Willoughby's Spit, which lies about two miles to the eastward of Fortress Monroe, in from 8 to 12 feet water, to take the place of the light-vessel, with two expensive lights, which now marks that danger. The structure required for this purpose will be similar to those already placed in Chesapeake Bay, at Smith's Point, Wolf Trap, and York Spit.

215, 216. *White Shoals and Point of Shoals iron screw-piles, Virginia, James River.*—Appropriations were made at the last session of Congress of \$10,500 for each for rebuilding these two light-houses. The existing structures at these points being in imminent danger of being swept away by freshets and ice, as the one at Deep Water Shoals in the same river had been, careful examinations were made of the locations by soundings, and to determine the nature of the bottom at each place previous to the preparation of the plans for rebuilding them. The engineer of the district submitted a report and plans. The plan of each which has been approved by the board will be in general design similar to the one for Deep Water Shoals, substituting a wooden pile covered with a cast-iron screw sleeve for the solid wrought-iron screw-pile. These structures will in all likelihood be completed during the present fiscal year.

221. *York Spit, iron screw-pile light-house, Virginia, off mouth of York River, Chesapeake Bay.*—The iron and wood work of this light-house were prepared simultaneously with Wolf Trap, before the departure of the party for the erection of Wolf Trap light-house. The whole was kept in store at Baltimore until needed. On the completion of the foundation of this latter house, which was on the 30th of June, the site of the structure for York Spit was located, and the work of placing the temporary platforms and trestles commenced July 5. A relief light-vessel, which had served to mark the works at Wolf Trap, was towed to and anchored at York Spit for the same purpose. From July 22 until August 2, the time was occupied in loading the schooner with piles, iron and wood work, and supplies necessary for the prosecution of York Spit operations. The vessel left Baltimore August 3, and arrived at its destination August 5. The pile was driven August 10, and the last, or fourteenth one, on the 30th. This shoal proved to be even harder than that of Wolf Trap. In the latter case, the wooden piles, on the supposition that it was a very soft bottom, were not shod, and the difficulty experienced in driving them called attention to the necessity of shoeing those at York Spit with iron points. Notwithstanding this aid, it required 243 blows of a 1,600-pound hammer to effect a penetration of 20 feet in the first pile. At this date the iron-work of the structure is all set up and properly coupled together and braced, the staging removed and sent to the Lazaretto depot, and the frame of the house is in position. The structure is unexceptionably built, and progressing finely, the indication being that it will probably be ready for illumination some time in the latter part of November of this year.

223. *Wolf Trap screw-pile light-house, Virginia; Wolf Trap Shoal, Chesapeake Bay.*—A contract for the metal work of this light-house was made October 22, 1869. The superstructure was prepared at the Lazaretto work-shops during the past winter and spring. Two schooners were chartered and the party organized April 24. Until May 5 the time was occupied in loading the iron-work, and superstructure, materials, sup-

plies, &c. May 9 the site, as approved by the board, was identified, and marked by buoys, and the labor of placing the temporary trestles and platforms immediately commenced. Before completing this preliminary work a gale carried away such of the trestles as were in position. They were recovered in the vicinity of New Point Comfort, but the accident caused a week's delay. Since then the work has steadily progressed and a "Notice to Mariners" advertises the light to be exhibited on the evening of October 1, 1870. The light is a *fixed white* of the fourth order, *varied by a white flash every thirty seconds*, illuminating the entire horizon with a focal plane 38 feet above ordinary sea-level, and visible for a distance of $11\frac{1}{2}$ nautical miles. A fog bell of 500 pounds weight, struck by Stevens's apparatus at intervals of fifteen seconds, is placed on the eastern side of the light-house. The superstructure is painted a lead color to conform to the color of the light-vessel which the light-house replaces. The shoal, instead of being a hard crust of 6 feet of sand, overlying a soft substratum of mud, as was supposed, and on which predication was prepared the plan for a foundation of wooden piles covered with cast-iron screw sleeves, penetrating 4 feet, proved to be extremely hard as far as the piles penetrated. There is no doubt that the structure as it is built will have all the stability requisite to resist the severest storms and the heaviest ice.

Love Point Shoal, iron screw-pile light-house, Maryland, north end of Kent Island, Chesapeake Bay.—An appropriation having been made (this being the second time an appropriation has been made for this purpose) for the erection of an iron screw-pile light-house on the shoal waters off from the northern end of Kent Island, an examination has been made of the shoal and the plan for the structure approved by the board, which, as in the cases of the structures for White Shoals and Point of Shoals, is to be similar in general design to light-house at Deep Water Shoals, James River, but modified as to details. The structure is to stand in 10-foot water, and a little over a mile from the north end of Kent Island. It will differ from those ordered for James River in that there are to be four ice-breakers instead of two. The drawings and specifications are now being prepared, and the work will be finished within the present fiscal year.

Craighill Channel, leading from Chesapeake Bay into the Patapsco River, Maryland.—An estimate has been submitted in the annual estimates for the next fiscal year, based upon plans prepared by the engineer of the district for two screw-pile lights to serve as a range by day and by night for the new Craighill Channel leading from the Chesapeake Bay into the Brewerton Channel of the Patapsco River, about 15 miles from the harbor of Baltimore. This channel has been laid out and deepened with appropriations made by Congress under the direction and superintendence of officers of engineers. The channel is now 200 feet wide, with a depth at mean low tide of 21 feet. It will be completed during the current fiscal year at a probable width varying from 300 to 500 feet, and it is urged that it is of the utmost importance, in order that it may be safely used day and night, that these two light-houses be authorized and built at the earliest practicable moment. It is understood that the depth in this channel, although good, is still increasing, and continued use, especially by propeller steamers, will do more than anything else to keep it open and possibly improve it, thereby relieving the Government from an annual expense for dredging. It is believed that the establishment of these two lights would render the two expensive lights built on jetties at North Point unnecessary for all practical purposes, and might be dispensed with.

244. *Lazaretto Point light-house, Maryland, Baltimore Harbor.*—The excavation made by the contractor at Lazaretto Point light-house grounds, under a contract for mining iron ore, has been filled and graded by him, and the soil which had been preserved spread over the excavated place. A survey of the Lazaretto Point light-house lot was made, and a plat of it forwarded to the office of Light-house Board in March, 1870. The frame-work of the tower to support the fog-bell and striking apparatus ordered for this point was commenced at Lazaretto workshops in the month of November 1869. Agreeable to "Notice to Mariners," its readiness for use dates January 1, 1870. The bell was made to strike at regular intervals of ten seconds. The tower stands immediately adjoining the light-tower and between it and the Patapsco River. In the same "Notice to Mariners" which gave publicity to the fog-bell, the change in the Lazaretto Point light from white to red was noticed. This alteration was made on account of the proximity of the light to iron furnaces and a rolling-mill, which rendered it difficult to distinguish between the light of the cupolas of these factories and the light of the light-tower.

253. *Fort Washington beacon, Maryland, Fort Washington, Potomac River.*—In November 1869 orders were issued to prepare the framework of a beacon-light to replace the temporary post and lantern at Fort Washington. It was prepared at the Lazaretto workshops in December. February 1 the steam-tender Tulip, with a party and the necessary supplies and appliances, proceeded to the locality for the purpose of putting up the beacon. This structure, furnished with a lens of the sixth order and a lantern of the portable beacon pattern, was completed on the 18th February.

A first-class light-house between Cape Henry and Bodies Island, North Carolina.—With the completion of the rebuilding of the Bodies Island light-house on the coast of North Carolina, to the north of Cape Hatteras, for the commencement of which an appropriation was made at the last session of Congress, and the necessary sum for completing it estimated for this year, there will remain only one important break of unlighted coast on the Atlantic from the St. Croix, Maine, to about Mosquito Inlet, on the coast of Florida, and that dark space will be embraced between Cape Henry and Bodies Island, a distance of 80 miles, and an unlighted space of 40 miles, at the center of which latter there should be a first-order light, so that from Cape Henry to Cape Hatteras the broad side of that long stretch of low land and dangers could not be approached within 18 or 20 miles without seeing a warning of danger. In order to avoid the strong current of the Gulf stream, vessels bound around Cape Hatteras from the northern and eastern ports run inside of the cold wall of water of that stream, within which they have a favorable current of over, on an average, one mile an hour, and a smoother sea in bad weather; but in the absence of powerful sea-coast lights sufficiently near to each other to give warning of approach to danger, many vessels laden with valuable lives and cargoes have been lost annually between these two points. No estimate for a light to supply this want has been submitted this year, but as the subject was discussed before the committee of appropriations last year, when it seemed to be considered advisable to wait a little longer, in view of other pressing wants at that time, the facts are respectfully again submitted for such consideration and action as may be deemed best.

Bodies Island, sea-coast of North Carolina.—An appropriation was made at the last session of Congress (July 15, 1870) for commencing the erection of a light-house at or near the site of the former light which

marked this part of the coast prior to its destruction during the rebellion. Steps have been taken preparatory to an early commencement of this important work. It is designed to build it of brick, with a focal plane of about 150 feet above the mean level of the sea. The scows and other movable articles which are now and have been in use at Cape Hatteras, will at an early day be available for transfer to this light station.

256. *Cape Hatteras, North Carolina.*—The operations on this edifice progressed rapidly and satisfactorily under the direction of the engineer of the district from the date of the last annual report until the 16th of June. By this time the entire portion of the brick work of the tower beneath the iron capital which carries the lantern was completed. All the window frames were set, and four flights of the iron stairway in position, and their landings arched. The work thus far has been of the most thorough character, the iron work furnished by the contractors is excellent, and the brick laid in the most substantial manner, each brick being completely embraced in the best kind of cement mortar, and each course as it was laid brought truly to the batter and leveled. The cement and brick used were of unexceptionable quality. The structure thus far gives the assurance that it will meet in every respect the anticipations of the Light-house Board.

The tower having attained the above height of 153½ feet, a delay occurred in procuring the iron work of the capital, and as nothing more could be done without, it was ordered on the 16th of June to suspend operations and withdraw the force until such time as the castings would be ready, and to leave a few men for the necessary care of the tower and materials. The capital finally advancing toward completion at the workshops, the steamer Tulip was dispatched on the 10th September with a party in order to make preparations for the reception and setting up of the iron work. Two vessels were subsequently chartered for the purpose of carrying the iron work of the capital, supplies, &c., and on the 27th they left under tow of the steam tender Tulip, via the Albemarle and Chesapeake Canal, for the work.

The following is a brief summary of each month's operations till temporary suspension:

On the 25th of September, 1869, the ninth course of granite quoins was set up and backed with brick, as was also a portion of the tenth course.

During November extensive repairs were made to the old dwelling, and a large quantity of filling in of sand and soil was made in a slough surrounding the house.

January 30, brick work reached a height of 32 feet above the main floor.

April 30, the tower had reached a height of 103 feet above ground, making it 97 feet above the main floor. The first two flights of iron stairway were also placed in position, as were also the wrought iron oil tanks.

May 28, a height of 147 feet from the ground or 141 feet above main floor was reached.

June 16, the brick work was leveled up to a height of 153½ feet from the ground to the lower edge of the necking or belt course of the capital. Four flights of the iron stairway were in position in the cylinder. At this date the work was temporarily suspended as above related.

The iron casing of the watch-room and the lantern are now being placed, and it is expected that the entire height (180 feet to focal plane) will be completed before the ensuing winter. This will be the highest brick light-house tower in the world.

Hatteras Inlet, entrance to the sounds of North Carolina.—A light was authorized March 3, 1859, to be established at Hatteras Inlet, the entrance to the sounds of North Carolina, but it was not commenced before the breaking out of the rebellion, and afterward it could not be built. This is at present the best inlet leading to and from the sounds of North Carolina, with which there is a very large trade. This inlet is 14 miles southwest from Cape Hatteras, within the range of the influence of that cape upon the weather, and as the channel is narrow and only marked by buoys, it is dangerous to attempt to enter or pass out at night for want of a small light. An estimate has been submitted for the erection of a suitable light at this place.

At each of the following-named light stations there have been repairs and renovations more or less extensive during the last year:

- 210. *Cape Henry, Virginia, entrance to Chesapeake Bay.*
 - 215. *White Shoal screw-pile light-house, Virginia, James River.*
 - 220. *Back River, Virginia, entrance to Back River.*
 - 224. *Stingray Point, Virginia, mouth of Rappahannock River, Chesapeake Bay.*
 - 226. *Watt's Island, Virginia, Tangier Sound, Chesapeake Bay.*
 - 227. *James Island screw-pile light-house, Virginia, Tangier Sound, Chesapeake Bay.*
 - 228. *Somer's Cove screw-pile light-house, Maryland, Tangier Sound, Chesapeake Bay.*
 - 230. *Frog Point, Maryland, Smith's Island, Chesapeake Bay.*
 - 231. *Clay Island, Maryland, Tangier Sound, Chesapeake Bay.*
 - 232. *Point Lookout, Maryland, entrance to Potomac River, Chesapeake Bay.*
 - 233. *Hooper's Straits screw-pile light-house, Maryland, off mouth of Honga River, Chesapeake Bay.*
 - 239. *Seven-foot Knoll screw-pile light-house, Maryland, mouth of Patapsco River, Chesapeake Bay.*
 - 240. *North Point, Maryland, mouth of Patapsco River, Chesapeake Bay.*
 - 241. *Fort Carroll, Maryland, Patapsco River.*
 - 244. *Lazaretto Point, Maryland, Baltimore Harbor.*
 - 245. *Poo's Island, Maryland, off mouth of Gunpowder River, Chesapeake Bay.*
 - 246. *Turkey Point, Maryland, mouth of Elk River, head of Chesapeake Bay.*
 - 249. *Fishing Battery, Maryland, mouth of Susquehanna River, Chesapeake Bay.*
 - 248. *Havre de Grace, Maryland, Concord Point, mouth of Susquehanna River, Chesapeake Bay.*
 - 249. *Piney Point, Maryland, Potomac River.*
 - 250. *Blackstone's Island, Maryland, entrance to Clement's Bay, Potomac River.*
 - 251. *Lower Cedar Point screw-pile light-house, Virginia, Yates Shoal, Potomac River.*
 - 252. *Upper Cedar Point screw-pile light-house, Maryland, off mouth of Tobacco River, Potomac River.*
 - 253. *Fort Washington, Maryland, Potomac River.*
 - 254. *Jones's Point, Virginia, Potomac River, near Alexandria.*
- The following are the names of light stations in this district, not mentioned elsewhere:
- 208. *Hog Island, sea-coast of Virginia.*
 - 209. *Cape Charles, Virginia, entrance to Chesapeake Roads.*

212. *Old Point Comfort*, Virginia, entrance to Hampton Roads.
213. *Craney Island screw-pile light-house*, Virginia, mouth of Elizabeth River.
214. *Naval Hospital*, Virginia, Elizabeth River.
216. *Point of Shoals screw-pile light-house*, Virginia, James River.
217. *Deep Water Shoals screw-pile light-house*, Virginia, James River.
218. *Jordan's Point*, Virginia, James River.
219. *Cherrystone*, Virginia, mouth of Cherrystone Inlet, Chesapeake Bay.
222. *New Point Comfort*, Virginia, entrance to Mobjack Bay, Chesapeake Bay.
225. *Windmill Point screw-pile light-house*, Virginia, Chesapeake Bay.
259. *Smith's Point screw-pile light-house*, Virginia, mouth of Potomac River, Chesapeake Bay.
234. *Cove Point*, Maryland, mouth of Patuxent River, Chesapeake Bay.
235. *Sharp's Island screw-pile light-house*, Maryland, mouth of Chop-tank River, Chesapeake Bay.
236. *Thomas's Point*, Maryland, Chesapeake Bay.
237. *Greenbury Point*, Maryland, mouth of Severn River, Chesapeake Bay.
238. *Sandy Point*, Maryland, Chesapeake Bay.
242. *Hawkins's Point screw-pile light-house*, Maryland, Patapsco River.
243. *Leading Point screw-pile light-house*, Maryland, Patapsco River.
255. *Bowler's Rock screw-pile light-house*, Virginia, Rappahannock River.
258. *Ocracoke*, North Carolina, entrance to Ocracoke Inlet.
259. *Southwest Point Royal Shoal screw-pile light-house*, North Carolina, Pamlico Sound.
260. *Northwest Point Royal Shoal screw-pile light-house*, North Carolina, Pamlico Sound.
261. *Harbor Island screw-pile light-house*, North Carolina, Pamlico Sound.
262. *Brant Island Shoal screw-pile light-house*, North Carolina.
263. *Neuse River*, North Carolina, entrance to Neuse River.
264. *Pamlico Point*, North Carolina, entrance to Pamlico River, Pamlico Sound.
265. *Long Shoal screw-pile light-house*, North Carolina, Pamlico Sound.
267. *Croatan screw-pile light-house*, North Carolina, Pamlico Sound.
268. *North River screw-pile light-house*, North Carolina.
269. *Wade's Point screw-pile light-house*, North Carolina, Albemarle Sound.
270. *Roanoke River screw-pile light-house*, North Carolina, mouth of Roanoke River, Albemarle Sound.
271. *Cape Lookout*, North Carolina.

LIGHT-VESSELS.

Upon the completion of the York Spit screw-pile light-house, now in course of construction and near completion, there will be but two light-vessels actually at stations in the district. Those removed, retaining one in the district after being put in good repair, will be sent to the third district to serve as reliefs to the light-vessels in that district, in case of needed repairs or of breaking adrift. Should Congress grant the appropriation asked for the erection of the proposed screw-pile light-house as a substitute for the expensive double light-vessel light at Willoughby Spit, and the general appropriation will allow of the erection

of a small screw-pile light-house to take the place of the light-vessel in the Choptank River, there will thereafter be no light-vessel in this large district.

DEPOTS.

This district is very deficient in proper places for the storage of spare buoys and their fixtures. The one at the Lazaretto light station below Baltimore serves for the storage of a few buoys for use in the upper Chesapeake and tributaries. A lot has been procured at Portsmouth, Virginia, for a central depot for light-vessels and buoys, and for such small supplies as are necessarily kept in each district to meet cases of emergency.

TENDERS.

The steam tender Heliotrope and the small sailing schooner Maggie are employed almost exclusively in keeping the buoys in position and delivering supplies. During these visits, however, inspections are generally made by the inspector.

The steam tender Tulip is employed under the direction of the engineer of the district in transporting materials and labor to new light stations and to such old ones as require repairs. These vessels, from constant use, age, and small repairs made upon them, need extensive repairs at this time.

SIXTH DISTRICT.

The sixth district extends from New River, North Carolina, to include Cape Canaveral light-house, Florida.

Inspector.—Captain Bayse N. Wescott, United States Navy, to October 1, 1870; Captain Richard T. Renshaw, United States Navy, present inspector.

Engineer.—Brevet Major George Burroughs, captain of engineers United States Army, to the time of his death, January 22, 1870; Brevet Major William J. Twining, captain of engineers, United States Army, present engineer.

In this district there are:

Light-houses and lighted beacons	27
Light-houses and lighted beacons destroyed during the rebellion and not rebuilt	14
Light-houses and lighted beacons extinguished during the rebellion and not relighted since, structures not destroyed	9
Day or unlighted beacons	52
Light-vessels	6
Buoys actually in position	168
Spare buoys for relief and to supply losses	25
Tender (steam) <i>Vermont</i>	1
Tender (sail) <i>Narragansett</i>	1

The following numbers preceding the names of stations correspond with those of the "Light-house Lists of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1870.

281. *Sullivan's Island beacon, Charleston Harbor, South Carolina.*—The present beacon-light at this place is a temporary open frame-work, wooden structure, erected upon the roof of a private residence, and retained there against the wishes of the owner. It is in very bad condition. This light was established in its present position immediately after the surrender of Charleston in the spring of 1865, to enable the vessels of the Navy and those of commerce to navigate the channel safely at night, leading from the inside of the outer bar of the main channel to the turning point near Fort Moultrie. An appropriation was made

by Congress March 3, 1859 for two beacon range-lights on Sullivan's Island, which were destroyed during the rebellion, and on July 20, 1868, an appropriation of \$15,000 was made for rebuilding these lights; but failing to obtain valid title to the necessary land upon which to place them, and the required cession of jurisdiction by the State, the appropriation reverted to the treasury under the operation of the fifth and sixth sections of the act approved July 12, 1870. No further steps can be taken toward the rebuilding of these structures until a reappropriation, which has been asked, is made. It is understood that there will be neither difficulty nor unnecessary delay hereafter in obtaining from the State authorities during the next session of the legislature both a valid title to and cession of jurisdiction over the sites. These lights are essential to the easy and safe navigation of the main channel inside of the bar, and, when established and the lights exhibited, will render the Weehauken light-vessel now placed in the channel, which these lights were designed to mark, unnecessary, and cause an annual saving of about \$5,000, the cost and maintenance of that vessel, independently of natural wear and tear of the vessel and her equipments.

282. *Fort Sumter, Charleston Harbor, South Carolina.*—In case the work on the fort is resumed by the military authorities, the light-house structures will have to be lowered about 15 feet, and possibly it may become necessary to remove them entirely from their present positions.

Morris Island range-lights, Charleston Harbor, South Carolina.—The two beacon-lights authorized to be placed on Morris Island, to serve as a range for the present deepest channel, known as the Pumpkin Hill Channel, have been completed, their lights exhibited, and the Rattlesnake Shoals light-vessel restored to her proper position off Rattlesnake Shoals.

Daufuskie Island range lights, Calibogue Sound, South Carolina.—To mark the entrance into Calibogue Sound, and facilitate the passage from Port Royal Harbor to Savannah River, an appropriation for a light-house at Braddock's Point, Georgia, to mark this channel, reverted to the treasury by act of 12th July, 1870. This inside channel is used by the passenger steamers plying between Charleston, South Carolina, and Savannah, Georgia, and by some sailing vessels. The entrance of Calibogue Sound passes between the Grenadier breakers on the west and a long series of shoals and breakers on the east; the deepest water being found along a tortuous channel, for which a single light station, however situated, would be a very indifferent guide. It may be assumed that the vessels making use of this channel do not draw more than $6\frac{1}{2}$ feet, this being the extreme draught for those steamers carrying passengers which are compelled to make their passage by night. Without wind or tide to affect their direction, vessels would have no difficulty in steering a true course, provided a single light were shown either on the extremity of Braddock's Point or on some one of the adjacent shoals. This, however, is not the case. There is an east and west current crossing the channel at right angles, and varying in direction and intensity with the state of the wind and tide. From the force of this varying current vessels are carried out of their true direction, and are liable to go ashore, either on the west breakers or the eastern shoals. It is to be remarked also that this bay is open and exposed to the full force of the Atlantic Ocean. If a single light is to be shown, its proper position is at a point on the shoal south of Braddock's Point, and west of the mouth of New River, and not at Braddock's Point; but a careful examination of the soundings near by shows great irregularity in the bottom, which indicate constant change, and the board is not disposed to recommend

the erection of a light on this shoal on account of the expense, and because a pair of range lights situated on Daufuskie Island would fulfill more perfectly the conditions required than can be done by a single light. An appropriation of \$15,000 is recommended in lieu of the reverted Braddock's Point appropriation.

286. *Tybee entrance to Savannah River, Georgia.*—The tower of the main light (which has been rebuilt since the close of the rebellion) is founded on the base of the old tower. This light station is very unhealthy, which is mainly attributable, it is believed, to a small swamp which lies immediately in the rear of the keeper's dwelling. Before the rebellion, this swamp was drained by carrying the water to a lower level; but the drain having become obstructed, it will be necessary to reopen it, which will be done during the dry season this fall and winter.

288. *Tybee Knoll, Savannah River, Georgia.*—The appropriation for erecting a suitable light-house, to take the place of the light-vessel stationed to mark this danger, reverted to the treasury under act of July 12, 1870. As it was supposed a screw-pile structure could be readily built, a personal examination was made by the engineer, and he selected the proper site, marking the spot with a watch buoy. Although the bottom appeared to be hard, and the lead brought up a clear sharp sand, he was convinced, from the general appearance of the shore below Fort Pulaski, and from finding doubtful bottom within 400 feet of the knoll, that the apparent hard surface rested over a layer of soft mud. He therefore caused borings to be made both at the buoy mentioned and a shoal spot distant 600 feet; both these borings showed a stratum of soft mud underlying the hard surface. The first boring was driven 13 feet, and the second 19. It is to be regretted that the defective character of the apparatus employed and the state of the weather prevented the auger from being driven deep enough to determine the thickness of the soft bed and the character of the substratum; but from what was done the engineer is of the opinion that it is impracticable to construct a light-house on the plan originally contemplated, or on any plan, except at an unwarrantable expense. It has been suggested that a light placed on the opposite side of the channel, and near the first buoy above the light-ship, would answer the purpose as far as the knoll is concerned. But in this case an important incidental advantage would be lost in such a position, that, with the beacon on Oyster Bed, it would give a range passing clear of a small lump which lies in mid-channel about a mile below. Further examination will be made at this locality before a reappropriation, as recommended, will be used.

St. Simon's entrance to St. Simon's Sound, Georgia.—After due public notice a contract was entered into with the lowest bidders for rebuilding a light-house tower 100 feet high and the other necessary buildings at this place. The contractors agreed to complete these works in conformity to the specifications and terms of the contracts within a prescribed period of time, but finding that the work could not, from delays in procuring and landing the materials at the site, and, in commencing the operations, that it would be impossible to properly construct the tower and buildings within the remainder of the prescribed time, it was extended to November 1, 1870, by which time it is hoped the buildings will be satisfactorily completed, so that the light may be exhibited at an early day thereafter. During the last summer there has been a great deal of sickness in that vicinity, and one of the contractors, who was on the spot, died.

Little Cumberland entrance to St. Andrew's Sound, Georgia.—The sea appears to be encroaching upon the land to the northwest of the light-

house tower at this place, but, at what rate of approach, sufficient time has not elapsed since special observations have been made to determine with any degree of certainty. As the encroachment is at present confined to the inner side, it may be arrested, whenever it becomes so serious as to threaten the foundation of the tower, at a comparatively small cost. No steps are considered necessary to be taken at this time, and it may be several years before sufficient inroad is made to require any great expenditure of money in protecting this site.

Amelia Island inner range beacons, to enter St. Mary's, Georgia, and Fernandina, Florida.—These beacons, established near Fort Clinch and destroyed during the rebellion, are now required to meet the wants of a growing navigation interest, and an estimate has been submitted to supply the deficiency caused by the appropriation for "restoring lights on the southern coast" having reverted to the treasury under the act of July 12, 1870.

Dames' Point, St. John's River, Florida.—A light-vessel was provided by authority of law prior to 1861, and placed to mark the channel of the St. John's River, Florida, around Dames' Point. That vessel was removed during the rebellion. The navigation of that river to Jacksonville, Pilatka, and the intermediate settlements having been renewed within the last two or three years, the construction of that or other similar aid to mark that point has been strongly urged. An estimate for a screw-pile light-house similar to those erected in the waters of the Chesapeake and North Carolina has been submitted, to be placed on the shoal opposite to Dames' Point, as being more economical and better suited for the purpose than a light-vessel.

301. *St. Augustine, north end of Anastasia Island, Florida.*—This station, erected in 1823, is in a fair condition and requires no special repair. In any case it would not be worth while to make any repairs to the dwelling, as the sea is encroaching on the shore at so rapid a rate that the dwelling will be untenable in the course of one year. Reports on this encroachment have been made to the board from time to time.

A letter has just been received, reporting a further cutting of 13 feet, due to the northeast gales of the past month. Two methods of repair have been considered, one protecting a long stretch of shore line (2,400 feet) with brush, the other protecting the immediate locality by crib-work. The opinion was had that the latter method (if any) should be adopted for two reasons. First, that the sea line was so near the station that no further encroachments could be allowed, and that protection should therefore be perfect and permanent; second, that throwing an angular crib-work in front of the threatened point would, as the shore cut away on either flank, deflect the tidal currents, and, after a certain time, cause a deposit on one or both sides. Either method would involve a large amount of money to insure success; that by crib-work, not less than \$15,000. It is now considered that the time has passed for protecting the site, and it only remains to consider the kind of light-house to be built when the present one is destroyed. The height of the old tower above the mean level of the sea is 73 feet, giving it a visible horizon of only 14 miles. The distance from this light to that at Cape Canaveral is about 100 miles, with no intermediate light, so that there is now an unlighted length of coast of about 60 miles. The board is therefore of the opinion that the new light should not be less than 150 feet high, and this, with a similar one at or near Mosquito Inlet and the light at Cape Canaveral, would effectually light the coast from St. Augustine to the latter. If this is accepted, a new tower must be constructed, and in such a position as will insure it from future changes of the shore line.

In selecting such a site we may throw out of account the consideration of range or direction of the channel, as this is constantly changing. By going 600 yards to the west of the present station, and toward the inner side of Anastasia Island, the condition of safety will be fulfilled as the currents from the upper and lower rivers meet and deposit their sediment opposite this point. The only thing lost would be that amount in the distance at which the light would be visible at sea. The erection of a tower not less than 150 feet from base to focal plane, and at or near the point mentioned, is recommended, and an appropriation therefor of \$125,000.

Mosquito Inlet, east coast of Florida.—In obedience to instructions of the board, the engineer of the district has visited Mosquito Inlet, for the purpose of reporting on the necessity and practicability of a light at that point. In common with all the inlets and harbors on the east coast of Florida, this bar shifts constantly, so that no soundings can be relied on. The general effect of westerly winds is to reduce the depth of water, and that of northeasterly gales to increase it; thus the inlet may be opened or closed one or more times each year. The wrecks lying on or near the bar give a practical illustration of the uncertainty of the channel. For all practical purposes of construction of a light-house, it may, however, be safely assumed that the material can be delivered without any very serious difficulty or delay, although additional expense would be incurred by reason of the remoteness of the station and the small size vessels that would be required for transportation. As regards the necessity of a light at this point, it is manifest that the commerce passing through the inlet would not justify an expenditure by the United States for a light for merely local purposes, or at least that there are other points that may justly take precedence of it. But a light-house between St. Augustine and Cape Canaveral lights is necessary as one of a system of coast lights, and Mosquito Inlet is undoubtedly the proper site, as, in the first place, the light there would answer the double purpose of a harbor and coast guide, and in the second for a landing-place, both for the original construction and subsequent supply and inspection, which could be made with more safety and certainty there than at any other point along the open sea beach. A tower 150 feet high lighted by a first order Fresnel lens is recommended for this position, and for the commencement of its construction an appropriation of \$60,000.

At each of the following-named light stations, there have been repairs and renovations, more or less extensive, during the last year, viz.:

- 276. *Georgetown*, South Carolina, entrance to Winyaw Bay.
- 277. *Cape Romain*, South Carolina.
- 289. *Cockspur*, Georgia, Savannah River.
- 292. *Sapelo*, Georgia, entrance to Dobey Sound.
- 297. *Little Cumberland*, Georgia, entrance to St. Andrew's Sound.
- 298, 299. *Amelia Island Range-lights*, Florida, St. Mary's Bar, Fernandina.
- 302. *Cape Canaveral*, east coast of Florida.

The following-named light stations require repairs to be made during the ensuing year, viz.:

- 272. *Federal Point*, North Carolina, New Inlet, Cape Fear River.
- 274, 275. *Oak Island Range-lights*, North Carolina, mouth of Cape Fear River.
- 276. *Georgetown*, South Carolina, entrance to Winyaw Bay.
- 277. *Cape Romain*, South Carolina.

Morris Island Range-lights, South Carolina, entrance to Charleston Harbor.

The following are the names of light stations in this district not mentioned elsewhere:

- 278. *Bull's Bay*, South Carolina.
- 283. *Castle Pinckney*, South Carolina, Charleston Harbor.
- 284. *Combahee Bank*, South Carolina, entrance to St. Helena Sound.
- 287. *Tybee Beacon*, Georgia, Tybee Island.
- 290. *Oyster Bed*, Georgia, Savannah River.
- 293. *Sapelo Beacon*, Georgia, entrance to Doboy Sound.
- 296. *St. Simons*, Georgia, entrance to St. Simon's Sound.
- 286. *Tybee*, Georgia, entrance to Savannah River.
- 291. *Fig Island*, Georgia, Savannah River.
- 292. *Sapelo*, Georgia, entrance to Doboy Sound.
- 294, 295. *Wolf Island*.—Georgia, entrance to Doboy Sound.
- 298, 299. *Amelia Island Range-lights*, Florida, St. Mary's Bar, Fernandina.
- 300. *St. John's River*, Florida.
- 302. *Cape Canaveral*, Florida.

LIGHT-VESSELS.

The five light-vessels occupying stations are in good order and condition.

RELIEF LIGHT-VESSEL.

The relief light-vessel has been put in good repair, and is kept at the depot in Charleston for immediate use.

DEPOT.

The only depot for supplies and buoys in the district is at Fort Johnson, Charleston Harbor, South Carolina.

TENDERS.

The steam tender *Alanthus* was built last year and sent to the district. The sailing tender *Du Pont*, being inefficient for the service required of her, was sold, and the amount of sale turned into the treasury.

The sailing schooner *Maggie* was sent to the fifth district to assist in placing and keeping the buoys in position in that district.

The sailing schooner *Narragansett* has been employed in transporting materials and labor for repairs of light-houses, under the direction of the engineer of the district.

SEVENTH DISTRICT.

This district extends from Cape Canaveral, Florida, to include Cedar Keys, Florida.

Inspector.—Captain F. S. Haggerty, United States Navy, to October 1, 1870; Commander Charles A. Babcock, United States Navy, present inspector.

Engineer.—Brevet Colonel C. E. Blunt, lieutenant colonel of engineers United States Army, to March 21, 1870; James B. Quinn, first lieutenant of engineers, from March 21, 1870, to September 1, 1870; Brevet Colonel Blunt present engineer.

In this district there are—

Light-houses and lighted beacons	10
Day and unlighted beacons	16
Buoys actually in position	81
Spare buoys for relief and to supply losses	44
Tender (steam-tug) Commodore	1
Tender (sail) Florida	1
Day or unlighted beacons on the seaward side of Florida Reefs	16

The numbers preceding the names of stations correspond with those of the "Light-house List of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1870.

In 1862 there were sixteen iron screw-pile beacons standing on the outer points of the reefs of Florida, extending from the "Fowey Rocks" beacon, near Cape Florida light-house, to Key West, Florida. These beacons were of a sufficient height to be seen by day at safe distances from the reefs by vessels navigating closely to their line, and each one so marked and distinguished by letters of the alphabet as to be known to passing vessels, and afforded them the means of determining with accuracy their positions.

From inability to keep these aids in proper repair, during the rebellion, many of them were damaged, and some thrown down by the action of winds and sea. An appropriation of \$50,000 was made March 3, 1869, for restoring the missing beacons, repairing those damaged, and completing the system.

Ten of those iron day-beacons were delivered at Key West, Florida, by the contractor in December 1869. As soon as the necessary arrangements could be made, and the season of quiet, calm weather came round, work was commenced at the beacon sites, and such progress made as weather and the peculiar character of the work would permit. After replacing two of these beacons, and recovering two which had been thrown down by the storms, instructions had to be given to discontinue further operations for want of funds, the appropriation having reverted to the treasury under the operation of the fifth and sixth sections of the act of July 12, 1870. These day-marks have been, while up, of incalculable benefit to vessels navigating that dangerous pass; and, both during and since the rebellion, repeated applications have been made for their entire restoration, so that there may be no break in the system from the eastern to the western end of these dangerous reefs.

Alligator Reef, Florida Reefs.—An appropriation was made at the last session of Congress (July 15, 1870) for commencing the construction of a first-class sea-coast light on this remaining important unlighted point on this dangerous coast. The structure is designed to be on iron piles, with a focal plane of 150 feet above the mean level of the sea. The great importance of marking this salient point of these dangerous reefs, and completing the system as originally planned, can hardly be estimated. The work at such a point, depending upon both wind and sea, to say nothing of the health of the mechanics and laborers in such a climate, must necessarily make comparatively slow progress after the material, which must be prepared at the workshops at the North, shall all have been delivered at the extemporized depot, on the main land opposite the site.

At each of the following-named light stations there have been repairs and renovations more or less extensive during the last year:

303. *Jupiter Inlet*, east coast of Florida.

304. *Cape Florida*, Florida.

310. *Dry Tortugas*.

311. *Dry Tortugas Harbor*, Fort Jefferson.

Repairs (chiefly repainting of iron-work) will be required at the following light stations during the ensuing year :

303. *Jupiter Inlet*, Florida.

304. *Cape Florida, Florida Reefs*, off southern coast of Florida.

305. *Carysfort Reef, iron-pile light-house*, Florida Reefs, off coast of Florida.

306. *Dry Bank, iron-pile light-house*, Florida Reefs, off coast of Florida.

307. *Sand Key, iron-pile light-house*, Florida Reefs, off coast of Florida.

308. *Key West*, Key West Island, Florida.

309. *Northwest Passage, iron-pile light-house*, Key West, Florida.

310. *Dry Tortugas*, Loggerhead Key, Florida.

311. *Dry Tortugas Harbor*, Fort Jefferson, Florida.

312. *Egmont*, entrance to Tampa Bay, Florida.

LIGHT-VESSELS.

There are no light-vessels in this district.

BUOY DEPOTS, ETC.

Key West.—At this place spare supplies and most of the spare buoys of the district are kept. Buoys are placed at several of the light stations in readiness for use, as reliefs to replace those lost.

TENDERS.

The little steamer-tug *Commodore* was purchased and sent to the district last spring to enable the engineer to carry on the work of rebuilding the beacons on the Florida Reefs.

The sailing schooner *Florida* has been in that district for many years, employed in looking after the buoys, delivering supplies other than are annual, and for visiting the light stations periodically. These lights are all at remote and isolated points, and can only be reached by a vessel. A small steamer would be more effective and equally economical. The present sailing tender is too old for economical repair, and her place must be filled before very long.

EIGHTH DISTRICT.

This district extends from Cedar Keys, Florida, to the Rio Grande, Texas.

Inspector.—Captain William A. Parker, United States Navy, October 1, 1870; Commander William P. McCann, United States Navy, present inspector.

Engineer.—Brevet Brigadier General C. B. Reese, major of engineers, United States Army, until the time of his death, September 22, 1870; Brevet Major A. N. Damrell, captain of engineers, United States Army, present engineer, (east of Pearl River;) M. F. Bonzanó, esquire, acting, (west of Pearl River.)

In this district there are—

Light-houses and lighted beacons	44
Day or unlighted beacons	15
Buoys actually in position	91
Spare buoys for relief and to supply losses	92
Light-vessels	1
Tender, steamer <i>Geranium</i>	1
Tender, steam-tug <i>General Poe</i>	1
Old light stations not relighted since the close of the war	10

The following numbers, preceding the names of the stations, correspond with those of the "Light-house List of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1870.

317. *Cape San Blas, Florida.*—Ten thousand dollars was appropriated by act of Congress July 15, 1870, for a new dwelling for the keeper at this station, and plans are now preparing for its erection during the coming season. The wearing of the beach near the light-house indicates that steps will have to be taken toward its protection within a few years. The new dwelling will be placed in a safe position, 300 or 400 yards from the light tower.

318. *Pensacola, Florida.*—The beacon range-light for the outer main channel will have to be removed at an early day, as the sand-bank upon which it is placed is greatly worn away, and is wearing daily by the action of the winds and waves, so that it will soon be in danger of falling. The Cay-cas range-lights, serving as a guide for the middle parts of the main channel, were destroyed during the rebellion, and ought to be reestablished soon, as the lumber business of the tributaries of Pensacola Bay is being rapidly reestablished. No estimate has been submitted. If the balance of the appropriation remaining in the treasury at the date of the passage of the act of July 12, 1870, causing all balances to revert to the surplus fund on account of the appropriation for "restoring aids to navigation on the southern coast destroyed during the rebellion," had remained available, these and other works of small cost would have been reestablished with the least avoidable delay.

319. *Sand Island, off Mobile Bay, Alabama.*—At this station the first-class light-house tower and other buildings belonging to it having been destroyed by the rebels, at the close of hostilities a temporary tower and keeper's dwelling were constructed, and the station remains in that condition at present. An appropriation was made in 1856 for a sea-coast light at this point; the light-house tower was built and the light exhibited. In 1861 the rebels destroyed it. Congress having made an appropriation for rebuilding this light-house tower, plans were being prepared and the necessary steps being taken for arranging for landing the material, when the money reverted to the treasury under the operation of the fifth and sixth sections of the act of July 12, 1870, and arrested further progress of the work. The light is a very important one to commerce, and a reappropriation has been submitted in the annual estimates. The sea has made such inroads upon the eastern side of this island, on which the temporary light-house and keeper's dwelling are placed, as to endanger their safety during a heavy gale from the eastward. These buildings being on a small sand-hill only 47 feet from the water-line, it is designed to place the temporary light upon the top of a building standing a short distance from the present buildings, and fit it for the greater comfort of the keeper during the ensuing winter, and until an appropriation is available for constructing a permanent tower and keeper's quarters.

320. *Mobile Point, entrance to Mobile Bay, Alabama.*—The light placed on the southern point of Mobile Point, and within a short distance of Fort Morgan, was destroyed by Admiral Farragut's fleet on the 5th August, 1864, in passing into Mobile Bay. After the surrender of the rebel armies a temporary light and keeper's dwelling were constructed, and the light exhibited. An appropriation was made for reestablishing this light, by the erection of suitable buildings, &c., but before the work could be economically commenced, (the effort and desire being to carry on the several works authorized in that vicinity together,) the appropriation reverted to the treasury under the operations of the

fifth and sixth sections of the act of July 12, 1870, and no further steps can be taken until a reappropriation is made. The dwelling of the keeper, like that on Sand Island, is in very bad condition, and scarcely habitable, but not fit under the circumstances to spend money upon in repairs.

Battery Gladden, upper part of Mobile Bay, Alabama.—Under the appropriation for “reestablishing lights on the southern coast,” an iron screw-pile light-house was purchased and sent to Mobile to be erected on this site, and to be substituted for the old Choctaw Point light, rendered useless by changes in the channel, growing doubtless out of the defensive works erected during the rebellion; but, before the building could be erected, and while the operations were going on, they were arrested by the passage of the act of July 12, 1870; carrying this fund into the treasury. A small sum has been submitted in the annual estimates for completing this work.

Dog River Bar range-lights, Mobile Bay, Alabama.—At the breaking out of the rebellion, and for many years prior to that time, there were two small lights, which had been authorized by Congress, to serve as a range for that part of the channel in the upper part of Mobile Bay known as “Dog River Bar.” Without the restoration of these range-lights upon proper sites, the upper part of that bay cannot be navigated at night by vessels of the draught usually entering the harbor, therefore an estimate has been submitted for that object.

325. *Cat Island, Mississippi Sound, Mississippi.*—This very useful and important light in navigating Mississippi Sound between Mobile Bay and Lake Pontchartrain was destroyed during the rebellion. Congress made an appropriation for rebuilding it. Bids had been called for, and tenders were being received upon plans and specifications previously prepared to suit the site upon which it had been determined to erect the new iron screw-pile light-house, when the work was arrested by the passage of the act of July 12, 1870, causing the appropriation to revert to the treasury.

329. *East Rigolet, Pleasonton's Island, Louisiana.*—The keeper's dwelling at this station is old and not worth the cost of the extensive repairs it would require to put it in good order. A new building would cost very little more. It is however habitable for that climate, and no estimate has been submitted for a new structure at this time.

330. *Proctorsville Beacon, Lake Borgne, Louisiana.*—An elevated structure, on the plan of the light-house at the head of the passes, Mississippi River, was recommended in the last annual report. The locality being subject to inundations in heavy easterly gales, it will be necessary to raise the structure about 8 feet above the ground. As wooden piles are considered good enough for the purpose, and as the work can be economically done, owing to its proximity to New Orleans, an appropriation of only \$5,000 has been asked for for the purpose. This is one of the works which could have been included in the appropriation for “restoring lights on the southern coast” if the balance had not been carried, in last July, to the surplus fund.

331. *West Rigolets, eastern entrance to Lake Pontchartrain, Louisiana.*—The wharf and breakwater at this station were destroyed by the gales of September 1869, and general repairs to the keeper's dwelling were asked for, including a new slate roof, plank wharf over the marsh, and a new breakwater; but these works have been deferred for the present.

Pointe aux Herbes, Louisiana.—The appropriation for a light-house at this place having reverted to the treasury under the operation of the act of July 12, 1870, steps towards purchasing the site and perfecting

the title were arrested. The owner of the land had agreed to sell the necessary quantity of land at \$10 per acre, but until a reappropriation is available no engagement can be entered into with the owner for it.

332. *Port Pontchartrain, Louisiana.*—The light-house tower, built of brick, stands in a depth of about two feet water in ordinary stages of the tides. About two years since the base of the tower was surrounded by a square inclosure of piles and planking filled in with concrete, to protect it from the damaging effects of the wash of the sea. This concrete work has fully answered the purpose for which it was designed, and is now in excellent condition. The keeper's dwelling is an old frame house, in too dilapidated a state to justify its being repaired. The September gales of 1869 did some damage to this dwelling, and the walk leading to the wharf was destroyed. An estimate is submitted of \$7,500 for the erection on piles, above the highest waves of the sea, of a suitable dwelling for the keeper at this place.

333. *Bayou St. John, iron screw-pile light-house, Louisiana.*—A new illuminating apparatus was put up, and the light exhibited from it on January 1, 1870.

336. *Pass Manchac, Louisiana.*—A breakwater in its simplest form, that of a row of sheet piling, is necessary to protect this station from the erosion caused by waves, the estimated cost of which is \$1,700, and included in the annual estimates.

337. *Chandeleur, Louisiana.*—It is designed to strengthen the screw piles supporting the keeper's dwelling at this station by connecting them by diagonal braces, at an estimated cost of \$1,000. A new cistern is needed, which should be placed on a brick foundation, rising 5 feet above the ground, as the water rises several feet above the surface in heavy gales from the southeast.

Erol Island, Louisiana.—The proximity of this outlying island to the dangerous shoals off Grande Gosier, to the northward of Pass à Loutre light-house, distant 23 miles, and midway between the Pass à Loutre and Chandeleur lights, marks it as the proper location for a light to fill up the dark space in the approaches to the northern mouth of the Mississippi River. The only structure offering a reasonable prospect of stability in a locality so exposed to wind and sea is an iron screw-pile tower, for the erection of which an estimate of \$30,000 has been submitted in the annual estimate for the next fiscal year.

338. *Pass à Loutre, northern mouth of the Mississippi, Louisiana.*—A steam fog-signal is required for this light station. Its importance and usefulness can hardly be calculated in pointing out this entrance during the dense and frequently long-continued fogs which envelop the Delta of the Mississippi during the winter months. The day or unlighted beacon authorized to be erected in place of the present dilapidated wooden one is in readiness, and will be put up as soon as it can be done without incurring the extra expense which a party specially sent so far would necessarily cause. This may be done while the works at the head of the passes are in progress, unless in the mean time the wooden beacon should be destroyed, in which event the iron one will be sent and put up at once.

339. *South Pass, mouth of the Mississippi, Louisiana.*—The light-house at this, the most seaward point of the delta of the Mississippi, and therefore of the importance of a first-class sea-coast light, was built in 1831, and is only a low wooden tower on the top of the keeper's dwelling. The grave objections to a wooden structure at so distant a point from succor in case of fire, and one occupying so important a position, (being only of the third class,) have been mentioned in the several annual reports from

this board since 1867. The remarks previously made have acquired additional force from the fact that the natural decay of so perishable a material, and the age of the structure, render a new tower at no distant day indispensable, even in an economical point of view alone. An estimate of \$75,000 for commencing the work is submitted.

340. *Head of the passes, Mississippi River, Louisiana.*—The work authorized, consisting of the construction of a wharf, protecting levee, and for a light-house and buoy depot, will be commenced as soon as the prevailing epidemic will allow it to be done. It is expected that work may be resumed in that vicinity by the 1st of October. The breakwater built in 1868 has had a very beneficial effect upon this station. The land within the inclosure has been raised from 18 to 24 inches by the deposition of sediment. Where large row-boats could navigate without difficulty there is now solid dry ground. The danger apprehended from the threatened undermining of the foundation of the light-house by washings of the current of the river seems no longer to exist, and it may be considered as permanently arrested.

341. *Southwest Pass, mouth of the Mississippi, Louisiana.*—The preliminary work of survey, experimental borings, and plank walk over the marsh, preparatory to the authorized rebuilding of the light-house at this point, were commenced in July 1869, and completed in the following summer and fall months. During the last winter a strong wharf was built on "Nine-foot Bayou," with a railroad on piles connecting it with the coffer dam inclosing the space selected for the site of the new light-house. The work upon the pile foundation has made fair progress up to July 30 last, when operations had to be temporarily suspended on account of sickness among the workmen. Work will be resumed in a very short time, as the prevailing epidemic on that coast is disappearing. An efficient steam fog-signal is necessary for this light station, for which an estimate has been submitted.

Stake Island, Southwest Pass, Louisiana.—A wooden beacon was erected during the last winter on Stake Island, which lies close to the bar, and has been found very useful in the navigation of the pass during foggy weather. A beacon of iron, and of greater height than the present wooden one, will be put up during the operations at the Southwest Pass light station.

Timballier Bay, coast of Louisiana.—The light-house at this point on the sea-coast of Louisiana was destroyed by a tornado, and Congress at its next session made an appropriation for rebuilding it, which however reverted to the treasury under the operations of the fifth and sixth sections of the act of July 12, 1870. This light is considered of so much importance to the commerce of the Gulf, and especially to that from and to Mobile, New Orleans, and the ports of Texas and Mexico, that application was made for the temporary employment of a small light-vessel until the new tower could be built, which had to be declined on account of the absence of authority to comply with the request. Although this light station is at the mouth of Timballier Bay, its importance to navigation consists in the fact that it is a sea-coast light, marking an important dark space on that low coast off which there are dangerous shoals. A reappropriation of the money which reverted to the treasury has been asked and included in the annual estimates.

343. *Ship Shoal, iron screw-pile light-house, Louisiana.*—The filling up with concrete around the iron piles of this structure, which is in 15 feet water, has been attended with the happiest results. The water, which was increasing in depth, is now gradually shoaling all around the structure, and there is every prospect that it will continue to diminish in

depth. The light was for a time greatly impaired in power and usefulness by the criminal neglect of a late keeper, who suffered the mechanical lamp machinery to run down, and this melted the burners. The lamps and burners were promptly repaired by the lampist of the district soon after this neglect was discovered. This second-order lens apparatus with its appendages is one of the finest on the coast, and the light has been one of the best to be found anywhere.

Shell Keys, or Trinity Shoal, Louisiana.—The appropriation for rebuilding the light-house at this place, which was destroyed in a tornado, reverted to the treasury under the operation of the fifth and sixth sections of the act of July 12, 1870. A dangerous shoal, lying well out from the low coast of that region, and more in the track of passing vessels than the old site of the Shell Keys light-house, having been recently discovered, it is deemed advisable to recommend that a reappropriation be made for erecting the light-house on that shoal known to navigators as "Trinity Shoal." This shoal is southward of the Shell Keys shoal, and lies nearly in a straight line drawn from the entrance to Galveston Bay to the Ship Shoal light-house, without anything to mark it except a first-class buoy, which has recently been placed near it. The land from this shoal can seldom be seen on account of its little elevation above the level of the sea, and is therefore a very dangerous obstruction to navigation. Since the close of the rebellion several lines of steamers are in active operation between New Orleans and Texas ports, in addition to a large number of sailing vessels, which necessarily pass near this danger day and night.

Calcasieu, Louisiana.—Petitions have from time to time been received for a light to mark the entrance to this place, and in 1860 an appropriation was made, which, however, reverted to the treasury. This place, in addition to its significance as the key to the vast lumber region divided by the Calcasieu River, has within the last two years become of still further importance from the fact of the discovery of sulphur and coal oil in its vicinity, and not very remote from the salt mines which were somewhat developed and used by the insurgents during the rebellion. Although the site for this light will be on *fast land*, yet the great and sudden rise of the tide during equinoctial and other heavy storms on this part of the Gulf coast, which in many instances have been known to destroy nearly every building within many miles, and caused great loss of life, it is considered that nothing but a screw-pile structure can insure a proper degree of safety to life and property. An estimate has been submitted in the annual estimates for the next fiscal year for the structure.

347. *Bolivar Point entrance to Galveston Bay, Texas.*—At the commencement of the rebellion there was a third class cast-iron light-house at this important point, leading to the best harbor on the coast of Texas. During hostilities the tower was taken down, the material removed, and possibly used for war purposes. Immediately after the close of the rebellion a temporary light was established near the site of the old one, which is at present kept up, and during last year a light-vessel was placed inside the bar to render its passage at night comparatively safe. At the last session of Congress an appropriation of \$40,000 (July 15, 1870) was made for rebuilding the light-house at this point, which will be sufficient for one of the third class. Instructions have been given to proceed with the execution of this work, but, owing to the rigid quarantine which exists between New Orleans and Galveston during the existence of the prevailing epidemic, nothing can be done toward commencing work until after frost.

351. *Matagorda, Texas.*—This light-house tower was built of cast-iron and thrown down during the rebellion. At the close of the war a temporary light was exhibited from a site near the old one, and negotiations entered upon for the purchase of a new site, the old one having become untenable by the action of the sea and winds. After considerable delay, valid title and cession of the State jurisdiction have been obtained. The work, for which an estimate is submitted in the annual estimate for the next fiscal year, can be commenced immediately upon funds becoming available. The difficulty of reconstructing this tower is found to be much greater than was at first anticipated. Having sent a party of men to remove the cast-iron sections from the site of the old foundation which has been washed away, it was found that several sections were broken, and would have to be renewed. The transportation of the material for building the foundation will have to be made with ox teams for a distance of three miles from the landing to the site. An estimate of \$20,000 has been submitted for rebuilding this important light-house tower, in addition to such materials of the old structure as may be fit for use, rendered necessary in consequence of the reverting to the treasury of the funds for "restoring lights on the southern coast."

Decro's Point entrance to Matagorda Bay, Texas.—An appropriation of \$15,000 was made July 15, 1870, for two range lights to mark the channel at this place. The necessary preliminary steps for selecting the sites, procuring the land, valid title, and cession of State jurisdiction have been taken, and the work will be commenced as soon as possible.

353. *Swash, Matagorda Bay, Texas.*—This is one of the light-houses which was destroyed during the rebellion, and for which an appropriation was made for rebuilding it, but before the work could be done the passing of the act of July 12, 1870, carried the money back to the treasury. An estimate of \$15,000 has been submitted for its reconstruction upon the old site.

At each of the following-named light-stations there have been repairs and renovations more or less extensive during the past year, viz:

314. *Pensacola, Florida.*

315. *Sand Island, off Mobile Bay, Alabama.*

356. *Point Isabel, mouth of the Rio Grande, Texas.*

The following-named light stations require repairs to be made, during the ensuing year:

314. *St. Mark's, Florida.*

315. *Dog Island, entrance to St. George's Sound, Florida.*

316. *Cape St. George, Florida.*

321. *Round Island, Mississippi.*

322. *East Pascagoula, Mississippi.*

323. *Ship Island, Mississippi.*

324. *Biloxi, Mississippi.*

326. *Pass Christian, Mississippi.*

327. *Merrill's Shell Banks, iron screw-pile light-house, Mississippi.*

334. *New Canal, Lake Pontchartrain, Louisiana.*

336. *Pass Manchac, Louisiana.*

337. *Chandeleur, Louisiana.*

352. *Half Moon Reef, iron pile light-house, Matagorda, Texas.*

354. *Aransas Pass, Texas.*

The following are the names of light-stations in this district not mentioned elsewhere:

313. *Cedar Keys, Florida.*

328. *St. Joseph, entrance to Lake Borgne, Louisiana.*

335. *Tchefuncte River, Louisiana.*

- 342. *Barrataria Bay*, Louisiana.
- 344. *South West Reef*, iron screw-pile light-house, entrance to Atchafalaya Bay, Louisiana.
- 345. *Sabine Pass*, Texas.
- 348. *Half Moon Shoal*, iron screw-pile light-house, Galveston Bay, Texas.
- 349. *Red Fish Bar*, iron screw-pile light-house, Galveston Bay, Texas.
- 350. *Clopper's Bar*, iron screw-pile light-house, Galveston Bay, Texas.
- 355. *Brazos Island Beacon*, Texas.

LIGHT-VESSEL.

346. *Light-vessel inside the bar at Galveston, Texas.*—This is the only light-vessel on the Gulf coast. It was placed in its present position after arriving from Norfolk, Virginia, last year. It is proposed to restore the range beacon formerly existing, in connection with the Bolivar Point main light, when the new tower is completed, and dispense with the now expensive light-vessel.

DEPOTS FOR BUOYS.

The principal depot in this district for the safe-keeping and protecting of spare buoys and for coal for the tender is at the Head of the Passes light station, Mississippi River.

There is also a depot at Fort Pickens' wharf, Pensacola Bay, and at Fort Morgan, Mobile Bay, for the storage of spare buoys, and at the former for the storage of coal.

TENDERS.

The small steamer *Geranium* is the only tender in this district.

TENTH DISTRICT.

This district extends from the mouth of St. Regis River, New York, to include Grassy Island light-house, Detroit River, Michigan.

Inspector.—Commodore Gustavus H. Scott, United States Navy.

Engineer.—Brevet Lieutenant Colonel George L. Gillespie, captain of engineers, United States Army.

In this district there are—

Light-houses and lighted beacons	52
Day or unlighted beacons	0
Buoys actually in position	72
Spare buoys for relief and to supply losses	98
Tender (steam) <i>Haze</i> , common to tenth and eleventh districts	1

The numbers preceding the names of stations correspond with those of the "Light-house List of the Northern and Northwestern Lakes of the United States," issued January 1, 1870.

396. *Ogdensburg, New York, St. Lawrence River.*—By act of Congress approved July 15, 1870, an appropriation of \$13,000 was made for the renovation and repair of this station, and on August 23, 1870, under this act, work was commenced. The design is the same as that for Stony Point, except that the tower is 6 feet 8 inches higher, (height 39 feet 8 inches.) The material used in the construction is dark gray limestone, obtained from the Kingston quarries, and the same that has been used on Sister Island. The renovations are well under way; the latest report received places the top course of the stone built in at 7½ feet above the water-table. It is expected that the whole house will be covered in

and the lantern adjusted at the close of the season. It was not found necessary, as was expected from the low site, to use piles in the foundation. The order of the light will not be changed.

Sisters Islands, New York, St. Lawrence River.—A new light-house has been built on the lower island according to the original intention of the Light-house Board, altered only in respect to material, stone being substituted for brick because of the exposed site and of the difficulty of obtaining the best quality of brick at a price to which the appropriation was adequate. The light was exhibited on 15th September, 1870. It is a fixed white light of the sixth order, illuminating an arc of 360°.

402. *Horse Island, New York, Sackett's Harbor, Lake Ontario.*—An appropriation of \$12,000 was made at the last session of Congress (July 15, 1870) for rebuilding the tower and keeper's dwelling at this place. The work was commenced in August, and has been pushed rapidly ahead, the construction having already advanced a few feet above the water-table. The material used is brick, and the design the same as that of Ogdensburg; the order of the light will not be changed. The site has been changed to a point about 300 yards to the south and east of the old tower. The old dwelling and tower were too close to the shore, and the lake was beginning to make encroachments upon it, which might have endangered in a short time a new dwelling near the old site. It is expected to complete the dwelling during the season, excepting the interior finish and outside painting.

403. *Stony Point, New York, Lake Ontario.*—A new dwelling for the keeper, with attached tower, was built at this station during the last season, for operations in this region. During the present season the outside pointing, and some of the plastering which could not be done last year, were finished.

405. *Big Sodus range-beacons, New York, Lake Ontario.*—A new permanent beacon will be built on the pier of entrance, and both beacons will be fitted with improved lens apparatus this season.

406. *Big Sodus Bay, New York, Lake Ontario.*—An appropriation was made at the last session of Congress (July 15, 1870) for rebuilding the tower and keeper's dwelling at this light station. Work was commenced in August, which has been pushed rapidly. The construction has already advanced to a height of 4 feet above the water-table. The material used is limestone, from the Kingston quarries. The dwelling will be two stories, with the light-house tower attached; the height, from the base to the focal plane, will be 45 feet. It is built upon the same general plan as the one at Stony Point, New York.

Oak Orchard, New York, Lake Ontario.—An appropriation was made at the last session of Congress for a light-house "at or near Oak Orchard Creek, Lake Ontario, New York," primarily designed for a lake coast light, to guide navigators on that part of the unlighted coast between the Genesee and Fort Niagara lights, and secondarily, if it be found to be practicable, to mark the approaches to Oak Orchard Creek. The necessary preliminaries are in progress for purchasing the site, perfecting the title, &c., preparatory to commencing the erection of the buildings.

408. *Fort Niagara, New York, entrance to Niagara River.*—This light is exhibited from a low frame tower, projecting above the roof of the mess-house, which is at present occupied as quarters by the officers of the garrison, through which the keeper has to pass to attend upon the light at night, as well as to clean and put it in order during the day. The position is not a proper one for a light, and as the tower is in a most dilapidated condition, without oil-room or other necessary means for

keeping the oil and other supplies, it is recommended that an appropriation, for which an estimate has been submitted, be made for the construction of a proper tower on a suitable site, to serve the double purpose of a lake-coast and a local light at the same time.

409. *Black Rock beacon, New York, head of Niagara River, Lake Erie.*—This beacon-light having been established to serve a temporary purpose, until the completion and exhibition of the light on Horseshoe Reef, and being of no use, will be extinguished at the close of navigation this season, and will not be relighted next spring.

411. *Buffalo, New York, Lake Erie.*—The pier on the creek side of the light-house lot is very old and should be entirely removed. It was originally made with an open bottom, the foundation to a certain height being filled in with brush, upon which rested the stone filling. There is a strong underground pressure from the land side by which the brush has been gradually forced out of place and into the creek; the stone sinking, in consequence, have likewise been forced from under the pier in some parts. The sand washed into the creek from behind the pier has formed a shoal along the entire front, with scarcely 18 inches of water in some places, which renders the pier unserviceable for the supply vessel. Taking out the old pier, dredging to a depth of 4 feet and sinking a new pier on the same line, with grillage bottom, are recommended; the front to be protected at a distance of 2 feet by a row of piles 4 feet from center and driven 6 or 8 feet, with a "sill and binder" capping. The present pier is 264 feet long by 12 feet wide. It is thought it may be necessary to drive sheet piling behind the pier to prevent the undertow of sand that fills the channel. The estimate cost of the work is \$10,000.

Buffalo breakwater beacons, New York, Lake Erie.—An appropriation was made July 15, 1870, for a beacon-light on each end of the breakwater in this harbor. The one authorized to be placed on the north end may be commenced at this time, but the other must await the completion of that end of the breakwater; it will therefore be necessary to continue the balance of the appropriation which may remain June 30, 1871, for the next fiscal year.

414. *Presque Isle, Erie, Pennsylvania, Lake Erie.*—The keeper's dwelling at this light station was not rebuilt at the time a new tower was erected in 1867; the walls of this house are perfectly good, but floors, window casings, plastering, &c., &c., require renewing.

415. *Presque Isle beacon, Erie Harbor, Pennsylvania, Lake Erie.*—A breakwater has been built along the shore on the east side, to protect the keeper's dwelling. It is sunk in 3 feet water, is 245 feet long by 16 wide, and 6 feet high on the lake side, and 4½ feet on the land side. It is filled with heavy blocks of stone, covers the entire front of the dwelling, and affords ample protection to it. A boat shed has been provided for the keeper. A buoy shed, for the storage and protection of spare buoys, is in process of completion, on the north side of the pier of entrance to the harbor, and between the beacon and range-beacon No. 1.

416, 417. *Presque Isle Bay range-lights, Erie, Pennsylvania, Lake Erie.*—These two small lights placed on the spit making out to the southward and eastward from Presque Isle, and designed to serve as a guide to vessels after passing between the piers into the bay, will be renovated, and a more powerful illuminating apparatus fitted during the present season of operations.

418. *Conneaut, Ohio, mouth of Conneaut River, Lake Erie.*—This light station is without a keeper's dwelling, and as one is essential to the proper attendance upon the light, an estimate of \$4,000 has been sub-

mitted for the purchase of a site and the erection of a convenient frame dwelling.

419. *Ashtabula, Ohio, Lake Erie.*—There is no dwelling for the light-keeper at this light station, and an estimate has been submitted for an appropriation to erect one similar to the one proposed for Conneaut.

420. *Grand River, Fairport, Ohio, Lake Erie.*—An appropriation was made March 3, 1869, for rebuilding the tower and keeper's dwelling at this light station. Near the close of the season of operations of 1869, a temporary tower from which to exhibit a light was erected, and the light exhibited December 10, 1869. The old tower was taken down and an examination, by borings, showed the necessity for a pile foundation for the new one. This work was commenced early in the spring of 1870. The piles were driven flush with the bottom of an excavation 11 feet 4 inches deep, and their heads inclosed in one foot of concrete. Upon the heads of the piles a grillage of two courses of 12-inch timber was laid, from which the foundation of limestone rises to the surface of the ground, where the tower proper, built of Berea sandstone, commences. At the time the work was suspended by the operation of the act of 12th July, 1870, carrying the balance of the appropriation then available to the treasury, twenty-nine courses of the tower proper had been set, and thirty-two iron steps built into the brick linings. Upon the suspension of the work, the tower was protected by placing a board roof covering over it, and all materials and tools belonging to it safely stored to await a reappropriation, which has been submitted in the annual estimates. The dwelling for the keeper at this station is in a very dilapidated condition, so much so as to make the construction of a new one absolutely necessary.

422. *Cleveland, Ohio, Lake Erie.*—An appropriation was made March 3, 1869, of \$45,000, for rebuilding the light-house tower and keeper's dwelling at this place. A temporary structure was erected and the light exhibited from it August 9, 1870, preparatory to the removal of the old and the commencement of the construction of the new tower. Directions were given August 16 to suspend further operations, in consequence of the available funds, which had been appropriated little over a year, having reverted to the treasury, under the operation of the fifth and sixth sections of the act of July 12, 1870, at which time the old lantern and a part of the masonry of the tower had been taken down. The engineer of the district, under authority from the board, had previously entered into a contract for the delivery of stone for a wall of inclosure on the east and north sides of the light-house site, and for all the necessary excavation. The delivery of the stone had not commenced, and the execution of the contract was suspended. By suspending the work, the station has been left in very bad condition. The widening of the street in front of the old tower by the city authorities, with the sanction of the Government, was at the same time suspended, although it had already made considerable progress. The old tower has been covered over and all tools and materials remaining on hand safely stored to await a reappropriation to recommence the work.

424. *Black River, Ohio, Lake Erie.*—This light station is without a keeper's dwelling. An estimate of \$4,000 is submitted for the erection of a dwelling and for making the necessary repairs upon the light-house and the pier of protection to the light.

425. *Vermillion, Ohio, Lake Erie.*—This light station has not been provided with a dwelling for the light keeper. An appropriation is asked, of \$4,000, for the purchase of a site, to erect a suitable frame dwelling and for repairs of the pier of protection to the light.

426. *Huron, Ohio, Lake Erie*.—An appropriation of \$4,000 has been asked in the annual estimates for the purpose of erecting a suitable dwelling for the keeper of this light station.

427. *Cedar Point Beacon, Ohio, entrance to Sandusky Bay*.—A buoy shed has been constructed at this light station for the protection and storage of spare buoys and their fixtures.

434. *Maumee Outer Range, Ohio, Maumee River*.—These two lights are placed in small framé towers, without conveniences for the keeper or supplies. The appropriation which was made at the time they were authorized to be built was inadequate and no dwelling for the keeper could be built. An estimate of \$3,000 has been submitted for that purpose.

At each of the following-named light stations there have been repairs and renovations more or less during the last year, viz.:

399. *Rock Island, New York, St. Lawrence River*.

404. *Oswego, New York, Lake Ontario*.

407. *Genesee, New York, Lake Ontario*.

409. *Black Rock Beacon, New York, head of Niagara River, Lake Erie*.

410. *Horseshoe Reef, Buffalo Harbor, New York, Lake Erie*.

411. *Buffalo, New York, Lake Erie*.

416, 417. *Presque Isle Bay range-lights, Erie, Pennsylvania, Lake Erie*.

418. *Conneaut, mouth of Conneaut River, Ohio, Lake Erie*.

421. *Grand River Beacon, Fairport, Ohio, Lake Erie*.

424. *Black River, Ohio, Lake Erie*.

426. *Huron, Ohio, Lake Erie*.

435. *Maumee Middle Range, Maumee River, Ohio*.

436. *Maumee Inner Range, Maumee River, Ohio*.

The following-named light stations require repairs to be made during the ensuing year, viz.:

398. *Sunken Rock, New York, St. Lawrence River*.

401. *Galloo Island, New York, Lake Ontario*.

407. *Genesee Beacon, New York, Lake Ontario*.

410. *Horseshoe Reef, Buffalo Harbor, New York, Lake Erie*.

426. *Huron, Ohio, Lake Erie*.

429. *Sandusky, Sandusky Bay, Ohio, Lake Erie*.

The following are the names of the light staticus in this district not mentioned elsewhere:

397. *Cross-over Island, New York, St. Lawrence River*.

400. *Tibbitt's Point, New York, head of St. Lawrence River, Lake Ontario*.

412. *Dunkirk, New York, Lake Erie*.

413. *Dunkirk Beacon, New York, Lake Erie*.

423. *Cleveland Beacon, Ohio, entrance to Cleveland Harbor, Lake Erie*.

427. *Cedar Point Beacon, Ohio, entrance to Sandusky Bay, Lake Erie*.

428. *Cedar Point Range, Ohio, entrance to Sandusky Bay, Lake Erie*.

431. *Green Island, Ohio, Lake Erie*.

432. *Western Sister Island, Ohio, Lake Erie*.

433. *Turtle Island, Ohio, entrance to Maumee Bay, Lake Erie*.

437. *Monroe, Michigan, mouth of River Raisin, Lake Erie*.

439. *Mamajuda, Michigan, Detroit River*.

440. *Grassy Island, Michigan, Detroit River*.

There are neither light-vessels nor tenders in this district. The buoys were kept by contract, although far from satisfactorily or economically;

but in the absence of a tender, which cannot be purchased for want of funds, this is the only course that can be taken.

The tender Haze delivers all the supplies once a year, at which time the inspector goes around with the lampist and inspects all the lights and other aids to navigation.

The strong current in the Niagara and St. Lawrence Rivers prevents the use of any other than a steam tender in looking properly after the buoys.

DEPOTS.

Buffalo, New York.—The principal depot for the storage of supplies, buoys, &c., is at Buffalo, New York.

Cedar Point.—A buoy shed and depot has been erected at Cedar Point, on the light-house lot.

Erie, Pennsylvania.—A buoy shed and depot will be provided at this place this season.

Toledo, Ohio.—There is a buoy depot and shed at this place.

Maumee River.—A buoy depot is necessary for this vicinity and will be provided as soon as a proper place on Government premises can be found for establishing it.

ELEVENTH DISTRICT.

The eleventh district embraces all aids to navigation above Grassy Island light-house, Detroit River.

Inspector.—Commodore James P. McKinstry, United States Navy, to October 1, 1870; Captain Alexander Murray, United States Navy, present inspector.

Engineer.—Brevet Brigadier General William F. Reynolds, lieutenant colonel of engineers United States Army, (Lakes Huron and Superior and Waugoshance Reef in Lake Michigan,) to April 14, 1870; Brevet Colonel J. B. Wheeler, major of engineers United States Army, (Lake Michigan, excepting Waugoshance Reef,) to March 24, 1870; Brevet Brigadier General O. M. Poe, major of engineers United States Army, present engineer.

There are in this district—

Light-houses and lighted beacons	82
Day or unlighted beacons	2
Buoys actually in position	144
Spare buoys for relief and to supply losses	30
Tenders (steam) Warrington and Haze	2
Tender (sail) Belle	1

The numbers preceding the names of stations correspond with the "Light-house List of the Northern and Northwestern Lakes of the United States," issued January 1, 1870.

St. Clair Flats, Michigan, new channel.—These two light-houses were in course of construction when work had to be stopped owing to the law of July 12, 1870, carrying to the surplus fund all unexpended balances. The building at the north end of the channel had then reached the height of the first floor. The building at the south end had reached nearly the same height. The new channel is expected to be completed before the close of navigation, and it is to be regretted that the lights cannot be shown at the same time the channel opens for navigation. The unexpended balance of \$33,000, which under the law reverted to the treasury, would have been ample to have completed both light-houses. It is recommended that the above amount be reappropriated.

444. *Fort Gratiot, Michigan, Lake Huron.*—This is one of the points

named in the appropriation for new and efficient fog signals, approved March 2, 1867. The balance of this appropriation having reverted to the treasury under the law of July 12, 1870, it is respectfully recommended that a reappropriation be made for this purpose.

The navigable channel at this place (Port Huron on the American side, and Sarnia on the Canadian) is quite narrow, needing during fogs something to guide passing vessels. The terminus of the Grand Trunk (Canadian) Railroad is at Sarnia, which connects with the road on the Port Huron side by ferry-boat.

Lake coast light between Fort Gratiot and Pointe aux Barques, Michigan, Lake Huron.—A lake coast light to be placed between the present lights at Fort Gratiot and Pointe aux Barques was asked for last year, and again recommended by the light-house officers of the eleventh district. The distance on the Lake Huron shore between these two lights is 75 miles, and vessels navigating the lake keep the shore close aboard, rendering a mark at night very desirable. In consideration of many other pressing wants of this kind, no estimate has been submitted this year.

Range lights to guide into Taras Harbor, Michigan, Lake Huron.—An appropriation of \$8,000 has been asked for establishing two small lights to serve as a range for entering this excellent harbor of refuge, but it has been deemed advisable to defer including the amount in the appropriations at present. The point on which the present main light, marking the approach, is only a short distance from the harbor, and it is believed will answer the present wants of navigation. The place, however, is growing in importance, and range-lights will be necessary at no distant day to render the harbor easy of access, especially at night and in bad weather.

Range lights at the mouth of Saginaw River, Michigan, Lake Huron.—An appropriation of \$12,000, approved July 15, 1870, is available for this object. The county surveyor of Bay County, in which the proposed new station lies, has been requested to make a survey of the site required. When received, the Governor of Michigan will be applied to for the condemnation of the necessary land, it appearing from correspondence held with the county authorities that the title to the land required is rather intricate, and could not be cleared up without much time and labor. The construction will commence as soon as a valid title shall have been obtained and approved by the Attorney General of the United States, in conformity to law.

449. *Sturgeon Point, Michigan, Lake Huron.*—This light-house, in course of construction at the date of the last annual report, was completed early in November of last year, but the new keeper not arriving in time, it was deemed best to postpone the exhibition of the light until the opening of navigation this spring, which was done, due "notice to mariners" having been given previously.

450. *Thunder Bay Island, Lake Huron.*—A steam fog signal is greatly needed to mark, during fogs, this dangerous point, in place of a bell now there, which is not efficient for a position of its danger and importance.

Presque Isle ranges, Michigan, Lake Huron.—Two small lights have been established at this harbor of refuge to serve as a range guide to a safe anchorage. The work was finished early in the month of August, and the lights will be exhibited as soon as a keeper takes charge of them.

New light at Presque Isle, Michigan, Lake Huron.—Appropriations having been made for a lake coast light at this place, (the last one July 15, 1870,) to take the place of the old tower on the point at the entrance to the harbor, the work on the new tower is in progress on the north point of the peninsula, and adjoining Presque Isle Harbor. The new

buildings will consist of a brick tower, having a focal plane of 100 feet above the ground, and connected with a keeper's dwelling, constructed of brick, by a covered passage way. The illuminating apparatus will be a third-order lens for a fixed light. The steam tender Warrington has delivered all the material for these buildings. Owing to the very short season for operations on the lakes and the necessity for great care in putting materials together at such exposed points as those occupied by light-houses, it is probable that the work cannot be entirely completed this season. A fog signal is very much needed at this place, to serve passing vessels and those seeking the harbor in bad weather. An estimate has been submitted for one.

453 Sheboygan, Michigan, Straits of Mackinac.—This is one of the most important stations on the lakes, making, as it does, the turning point between Lake Huron and the south channel of the straits, the one almost exclusively used by sailing vessels and steamers plying between Lake Michigan and the lower lakes. The present light being a fifth-order, (fixed, varied by flashes,) shown at an elevation of only 37 feet, should be replaced by one of the third-order, with an elevation of at least 80 feet above lake level. To accomplish this would require an appropriation of \$33,000, but it has not been included in this year's estimates.

Spectacle Reef, Lake Huron.—Preparations for this work were commenced early this spring. A steam barge was purchased and fitted up last winter for this work. A depot has been established at Scammon's Harbor, 17½ miles north of the reef—an excellent harbor, which is safe in all winds.

The necessary timber for the pier of protection was contracted for last winter and transported early in the spring to the harbor, where temporary quarters, a storehouse, and a wharf have been erected. Here the timber for the pier of protection is being framed. The necessary ballast stone is found here in large quantities, and is being collected and deposited on temporary wharves, built in 5 feet of water, from which it will be transported to the reef as required. From this harbor the crib, with the necessary ballast stone, will be towed to the reef during next season. It is proposed to transport the necessary stone for the tower to this place, where it is to be cut and fitted upon temporary foundations prepared for this purpose. The total estimated cost for this light-house is \$316,093 20. Two appropriations of \$100,000 each are already available, which amount, it is presumed, will be expended during this and the next working season of 1871. It is therefore recommended that an additional appropriation be made to continue the light-house works at Spectacle Reef of \$116,000. In order to conform the bottom of the crib to the reef, a careful survey of the site selected last year was again made, which revealed the fact that the hull of the schooner Nightingale, wrecked on this reef last fall, covers, with her cargo of iron ore, a good portion of the bed of rock upon which the tower is to stand. As there is no other place on the reef where bare bed-rock is to be found, except in 18 feet of water, the place selected having only 11 feet of water on it, it will be necessary, and most economical, to remove at least that portion of the wreck covering the area required for the coffer dam. This work is now in progress.

Straits of Mackinac, Michigan.—Attention is respectfully invited to the following remarks in the annual report for 1869 concerning the necessity for a light to mark the passage between Round Island and the Island Mackinac, known as the north channel:

STRAITS OF MACKINAC.—The necessity for a light to mark the passage between the Island of Mackinac and Round Island, known as the north channel, is again presented

for consideration, and attention is respectfully invited to the remarks upon this head in the annual report of 1867. The estimated cost of a light at this place is \$12,000, for which an appropriation is now asked.

The appropriation therein named is again recommended, amounting to \$12,000

454. *McGulpin's Point, Michigan, Straits of Mackinac.*—This is one of the light stations for which appropriations have been made for efficient fog signals and which reverted to the treasury under the act of July 12, 1870. An estimate for a reappropriation has been submitted.

455. *Detour, Michigan, Lake Huron.*—In view of the importance of this station a third-order lens will be substituted for the present one of the fourth order, the light-house having been originally designed for a third-order light, and the lantern being of ample capacity to receive a lens of that order.

The old dwelling and remnants of the old tower remain standing at this station, and will be removed. This is also one of the points named in the appropriation for new and efficient fog signals, and for the same reasons as stated under McGulpin's Point, an appropriation is recommended.

St. Helena Island, Lake Michigan.—The establishment of a suitable light to mark the anchorage, as a harbor of refuge, at this island in Lake Michigan, and not far from the Straits of Mackinac, has been again urged by those interested in the navigation of the lakes. An estimate has been submitted.

456. *Waugoshance, Lake Michigan.*—Work was resumed at this station on the 20th of May last. The hope that the stone work of the pier of protection would be completed by October 15, 1869, was not realized, owing to the stormy weather, which prevented the landing of stone upon the pier until October 15. Seven stones of the top course were in position on the 20th of the same month, when ice began to make, and it was deemed necessary to suspend the work of setting stone. The whole force was at once employed filling in, with rubbled masonry, the space between the tower and the face wall. This was accomplished, after much interruption by rough weather, and on the 29th of October the working party was removed from the pier and discharged. As soon as the stone work was completed the erection of the keeper's dwelling was commenced, which is now so far advanced that there is reasonable hope that the whole station may be completed before the close of navigation. This is also one of the points named in the appropriation for new and efficient fog signals, the balance of which reverted to the treasury. It is recommended that for the establishment of a proper fog signal at this station an appropriation be made this year, and for which an estimate has been submitted in the annual estimates.

457. *Skullagalee, (Isle aux Galets,) Michigan, Lake Michigan.*—The keeper of this light station has stated that the island has been abraded, since the 1st of June last, on the northwest side 20 feet, and about 12 feet on the southeast side. It is presumed that this apparent abrasion is due to the rise of the lake, which is 15 inches higher than last year. A fog signal is very much needed here, and for this purpose an appropriation is recommended, and an estimate submitted in the annual estimates.

458. *Beaver Island Harbor, Lake Michigan.*—The light-house tower at this place has been rebuilt and provided with an iron stairway and new lantern. A fourth-order illuminating apparatus will take the place of the present sixth-order lens, to increase the power and range of the light, to make it visible from Hog Island Reef, distant 8 miles, and lying

nearly in the track of vessels bound to this harbor from the Straits of Mackinac.

461. *Grand Traverse, Michigan, Lake Michigan.*—An illuminating apparatus of the fourth order has been substituted for the fifth order, heretofore at this light station, a very necessary and decided improvement.

Mission Point, Michigan, Grand Traverse Bay, Lake Michigan.—This newly established light station has been completed this season, and the light exhibited on the 10th ultimo, (September 1870.) The timber on a part of the light-house grounds obstructs the light through a small arc and will be removed.

462. *South Manitou, Lake Michigan.*—An appropriation of \$10,000 was made at the last session of Congress (July 15, 1870) for improving the light at this place. There was, at the time this estimate was submitted, an available balance of the appropriation of March 3, 1869, for repairs and renovations at Point Betsey and South Manitou light stations. With these amounts it was proposed to erect a brick tower 65 feet high, to be connected with the present dwelling by a covered passage way, and to substitute for the present fourth-order lens one of the order of $3\frac{1}{2}$. For this project plans and estimates were prepared, but the balance reverted to the treasury, under the law of July 12, 1870, and the project was, therefore, necessarily abandoned for the present. The importance of this station demands even a better light than originally proposed, and but for the limited amount appropriated there would have been recommended the erection of a tower of greater height, with a lens of the third order. Such a structure is now recommended, and, for its erection, an appropriation, in addition to the amount of \$10,000, already available, of \$20,000. This amount will be ample to repair, also, the fog signal (a bell) at this station, the wood-work of which is in a very dilapidated condition. Through the channel between South Manitou Island and the main land the principal commerce of the lakes passes, guided by this light, which should have a lens of a higher order, with greater elevation, and a characteristic distinction not readily mistaken. It is also a guide to a harbor of refuge which is probably more used than any other on the entire chain of lakes, and it is frequently impossible to distinguish the present light from those on board of vessels at anchor. If desirable, Point Betsey, now a fixed light, varied by flashes, might be changed to an alternating red and white flash simply by the introduction of a plate of red glass.

464. *Manistee, Michigan, Lake Michigan.*—This station was lighted on the opening of navigation of the present year, although the building was not entirely completed. On discovering that the rear addition of the building did not stand upon light-house ground, the work was temporarily suspended, and an additional piece of land, at the cost of \$30, was purchased. This being accomplished, and the title approved by the Attorney General of the United States, the work was resumed and completed in July of this year.

Petite Pointe au Sable, Michigan, Lake Michigan.—A lake-coast light seems to be demanded by the largely increasing commerce of that region, and at that salient point on the coast, to fill an important blank in the existing coast line. Such a light is estimated to cost \$35,000, but it has not been included in this year's estimates.

☛ *Père Marquette, Michigan, Lake Michigan.*—An appropriation of \$6,000 was made July 15, 1870, for a light at this place. The engineer officer who is in charge of the harbor works has been requested to furnish a copy of the survey of the harbor, and as soon as it is received, plans will be prepared for the erection of the necessary buildings.

White River, Michigan, Lake Michigan.—The appropriation of \$10,000 made by Congress for the establishment of a light at this place, reverted to the treasury under the act of July 12, 1870. An appropriation is recommended, and the amount has been included in the annual estimates of this year.

466. *Muskegon, Michigan, Lake Michigan.*—The board having decided to rebuild this light-house upon the old site upon the south side of the river, negotiations which had been going on for some time for a new site on the north side of the river have been discontinued, and a working party is now engaged in building the light-house upon the place originally approved by the board.

Beacon at the entrance to Grand Haven, Michigan, Lake Michigan.—The large commerce entering and leaving this harbor demands that an efficient light should be placed at the end of the harbor pier. Such a light was, before the extension of the harbor pier, erected and maintained by the Detroit and Milwaukee Railroad Company, and after the United States authorities extended the pier, a temporary structure was erected near the extreme end of the pier and maintained by private enterprise. It has since been discontinued for the reason that when most needed (during heavy gales) it could not be reached, as the sea breaks over the pier. An elevated walk will, therefore, have to be constructed to enable the keeper to reach the beacon at all times. The length of this walk will have to be 1,200 feet. Its height above the harbor pier should be at least seven feet.

The present fog signal is a bell, rung by means of a caloric engine. Its distance from the pier head, which it is presumed to make during foggy weather, is over 1,200 feet. It will be placed as near to the end of the pier as possible, and outside of the tower, so that no obstacle may interfere with the transmission of the sound. For such an exposed position the present fog signal is not suited, and therefore a bell, with Stevens's striking apparatus, will be placed in the proposed new tower. For the construction of a wooden tower, an elevated walk 1,200 feet long, and a fog signal, an appropriation is recommended of \$8,000, and is embraced in the estimates for the next fiscal year.

Black Lake Harbor, Michigan, Lake Michigan.—An appropriation was made July 15, 1870, of \$6,000 for the establishment of a beacon light at this place. As soon as the necessary plats and drawings of the harbor works at this place are received, the work will be commenced.

South Haven, Michigan, Lake Michigan.—Plans had been prepared and approved for the construction of a beacon at this place, for which there was an appropriation of \$6,000, but before the work could be commenced the money reverted to the treasury under the act of July 12, 1870. A reappropriation is asked, and the amount included in the estimates for the next fiscal year.

470. *St. Joseph's Beacon, Michigan, Lake Michigan.*—An appropriation of \$3,000 was made July 15, 1870, for rebuilding the beacon on the end of the pier at this place. The work is in progress.

Calumet, Illinois, Lake Michigan.—The improvements to be made at this harbor under a recent appropriation of Congress will open it to commerce and will necessitate the usual aids to navigation. These will have to consist in—

1st. A light-house tower at the end of one of the harbor piers with a keeper's dwelling on shore, and an elevated walk connecting both structures, to enable the keeper to reach the tower at all times.

2d. A buoy, which may be a third-class can, to mark the rocky reef or shoal lying north of the new entrance to the harbor, and distant from

it about $1\frac{1}{2}$ mile, and from the shore about 2,800 feet. It is proposed that the keeper's dwelling be erected upon the old light-house site, which is close to the new entrance and is still owned by the United States. For these improvements an estimate is submitted and an appropriation is recommended of \$10,000.

472. *Chicago, Illinois, Lake Michigan.*—When this light-house was built, it marked the extreme end of the North Harbor pier. This pier has been extended lakeward at different times so that now its extreme end is 1,200 feet from the light-house, which was last year marked by a beacon. The smoke of the many factories and steamers frequently obscures this light. The time has come when this light should be removed to a more eligible site, and it is recommended that it be transferred to Grosse Point, 13 miles north of Chicago. It would there serve what it was intended for, to mark the approach to Chicago, and a prominent point of the coast, the present wooden dwelling to remain in its position, to serve as a dwelling for the keeper of the beacon. From its gable end a light to be shown which, with the beacon, will form a range indicating the direction of the North Harbor pier.

A proper light should also be placed upon the crib at the outer end of the tunnel of the Chicago water-works, to replace the present inefficient one, not under the control of the Light-house Establishment.

There are recommended for the present only the removal of the main light to Grosse Point, and to provide the dwelling with a proper light, and for these objects an appropriation of \$25,000 is recommended and included in the annual estimates.

473. *Chicago (Illinois) beacon, Lake Michigan.*—This beacon was erected on the end of the north pier, and the light exhibited during the last season.

474. *Racine, Wisconsin, Lake Michigan.*—A fourth-order lens of 270° arc has been placed in this light-house as a substitute of the fifth order of 180° arc of illumination, making a great improvement in it.

A light-house on Racine Point, Wisconsin, Lake Michigan.—A lake-coast light has been asked for to be placed on Racine Point, which lies $3\frac{1}{2}$ miles to the north of Racine and 18 miles south of the light on the pier at Milwaukee. This point shuts out to the northward the light at Racine, which is in an indentation of the lake coast line, and is therefore not seen by vessels coming from the north while keeping the shore well aboard, as they must do ordinarily until well abreast of it. Frequent shipwrecks have occurred at this point for want of a proper mark upon it. A light is needed on this point also, to direct navigators clear of Racine Reef, which lies well out, and only marked by a buoy. A fog signal should be established at the same time. The estimated cost of this establishment is \$40,000.

475. *Milwaukee (Wisconsin) North Out beacon, Lake Michigan.*—The same difficulty exists here as at Chicago and other places where the piers have been extended, which will require at no distant day a small beacon light on the extreme end of the pier, which will however serve as a range for entering between the two piers. The outer approach to the harbor is however marked by a light on the north point of the bay.

A coast light at Twin River Point, Wisconsin, Lake Michigan.—This point is 7 miles north of Manitowoc, and occupies a position on the west coast of Lake Michigan similar to Grand "Point au Sable" on the east coast. It is the prominent landmark for vessels navigating Lake Michigan, and should be marked by a tower 100 feet high, with an apparatus of the third order. There is an old discontinued station at the village of "Twin Rivers," but the site is too far south of the point

to answer the purpose of a coast light. It will require an appropriation of \$40,000 for this lake-coast light; and as its importance has been urged, attention is called to it, but it has not been included in the annual estimates for the next fiscal year.

483-484. *Bayley's Harbor (Wisconsin) range light, Lake Michigan.*—These lights were completed at the close of the working season last year. With a range beyond the outer shoals off the harbor and bar, and the "Cana Island" light to guide to the approach, these lights will enable vessels seeking a harbor of refuge to safely enter to a safe anchorage.

485. *Cana Island, Lake Michigan.*—This light was completed at the close of the working season last fall, and exhibited for the first time at the opening of navigation this spring. This light is a substitute for the old Bayley's Harbor light, to serve the double purpose of a lake-coast light, and at the same time mark the near approach to Bayley's Harbor, which can only be safely entered at night by bringing the two lights inside in range line while outside of the bar.

North Bay, Wisconsin, Lake Michigan.—Negotiations are now pending for a proper site for range lights to guide into this harbor; an appropriation of \$7,500, approved July 15, 1870, being available for this purpose.

Poverty Island, Lake Michigan.—Attention is respectfully invited to remarks in the last annual report from this office regarding the necessity of a light at this point, and the appropriation therein named is again asked, amounting to \$18,000:

POVERTY ISLAND.—The importance of a light at this place will be better recognized by quoting the remarks relating to it in the annual report of 1867, viz.: "The already large and rapidly increasing commerce to and from the northern end of Green Bay and lower lake parts now takes in daylight the northern passage from Lake Michigan into Green Bay, because of its being much shorter and more direct. To enable vessels to use the same passage in the night, a light-house on Poverty Island is necessary."

Fox River, Wisconsin, Green Bay, Lake Michigan.—The appropriations, amounting in the aggregate to \$11,000, for beacon lights at the entrance to Fox River, having reverted to the treasury under the law of July 12, 1870, it is recommended that the above amount be reappropriated. The board is informed that the harbor improvements there will be completed during the present season for work.

494. *Round Island, Lake Superior.*—This station is being thoroughly renovated under an appropriation of \$8,000, approved July 15, 1870, upon plans approved by the board. The tower is to be raised and provided with a new deck plate and lantern; a kitchen addition is to be built; the cellar to have a concrete floor; and a drain to be put in a thorough state of repair. These improvements will be completed before the close of the present working season; all the materials have been delivered.

495. *Point Iroquois, Michigan, Lake Superior.*—A working party is now engaged in rebuilding this station under a recent appropriation. It is hoped that the work may be completed before the close of navigation. All the materials have been delivered.

496. *White Fish Point, Michigan, Lake Superior.*—This is one of the most important lights on the lakes, owing to the point upon which it is placed being projected well into the lake, with deep water close to it. Vessels bound either up or down the lake run for this light, and in foggy weather without an efficient fog signal both delay and risk are encountered. The balance of the appropriation for efficient fog signals at this and other important points in the district having been carried into the treasury under the operation of the act of July 12, 1870, a reappropriation has been asked for in the annual estimates.

A coast light between White Fish Point and Grand Island Harbor, Michigan, Lake Superior.—In the three last annual reports an appropriation of \$40,000 was recommended for the purpose of establishing a light on this portion of the lake coast. As it is deemed of great importance, the recommendation is renewed, although not included in the annual estimates.

501. *Marquette, Michigan, Lake Superior.*—The arc illuminated by this light having been found too small, an apparatus of 270° arc has been ordered to be placed in lieu of the one of 180° now there.

502. *Granite Island, Lake Superior.*—This light serves the double purpose of marking a dangerous outlying rock, lying 12 miles to the northwest of the harbor of Marquette, and as a key to the approach to that harbor when coming from up the lake, and as it is outside of the general line of the trend of the coast, it is in foggy weather, in the absence of an efficient fog signal, a serious obstruction to navigation, and hence an estimate has been submitted for a fog signal for this light station.

503. *Huron Island, Lake Superior.*—Huron Island consists of a series of granite peaks separated by deep chasms. Upon the highest of these peaks the light-house was placed at an elevation of 163 feet above the lake. A road was constructed at the time of building the light-house. The chasms were then spanned by temporary wooden structures, the timber used being the small birch trees found on the island. These wooden structures are already showing signs of decay and should be superseded by structures more permanent. To build a proper road from the lower landing to the light-house will require an outlay of about \$3,000.

A fog signal is very much needed at this station, and provision for one had been made in the appropriation for new and efficient fog signals, which, under the law of July 12, 1870, has reverted to the treasury. An appropriation for the road and a reappropriation for the fog signal have been submitted in the annual estimates.

505-506. *Portage (Michigan) Ranges, Lake Superior.*—The buildings stand in a marsh, and the unusually high water during the past summer has shown that they should be raised as well as the walk connecting front and rear light. There should also be a sufficient place around the dwelling filled in with gravel so as to afford the keeper a dry place around his house. The buildings are of wood, and can therefore easily be raised. The cost of all these improvements will probably be about \$900, which has been submitted in the estimates.

507. *Mendota, Michigan, Lake Superior.*—This light, designed to guide vessels through an artificial cut to Lac La Belle, having been found to be of no use to navigators as a coast light, and as there is no commerce or at present attraction for commercial enterprise, and insufficient depth of water for any freight or passenger vessel navigating Lake Superior, its discontinuance has been ordered from and after the close of the present navigating season.

508. *Manitou, Michigan, Lake Superior.*—This light is off the most easterly part of Keweenaw Point, in Lake Superior, close around which vessels bound up or down the lake or to Marquette have to pass without any guide for turning during fogs, which prevail during parts of the navigating season. This light-station is one of great importance, and a first-class fog-signal is almost indispensable, and therefore a reappropriation of the funds carried into the treasury by the act of July 12, 1870, for this object has been included in the annual estimates.

513. *Eagle Harbor, Michigan, Lake Superior.*—An appropriation was made July 15, 1870, for rebuilding the light-house structures at this

place. The plans have been prepared and the work will be done without avoidable delay. The materials are now being delivered at the site.

514. *Eagle River, Michigan, Lake Superior.*—It was the intention to rebuild this station during the present season, under an appropriation approved March 3, 1869, amounting to \$14,000. This it will be impossible to do now, the appropriation having reverted to the treasury under the law of July 12, 1870. It is recommended that the above amount be reappropriated, as estimated for in the annual estimates. The condition of the present structure is very bad, the effect of age and exposed location.

516. *Michigan Island, Lake Superior.*—This station was reestablished last season, after undergoing thorough renovation and repair.

Duluth, Minnesota, Lake Superior.—This is the terminus of the railroad from St. Paul, Minnesota, to the head of Lake Superior. The place is becoming rapidly built up; wharves, elevators for grain, and piers are being built; and although there is a light-house at Minnesota Point, at the mouth of St. Louis River, Superior City, yet it only serves as a general guide for that side of the head of the lake. A light having been asked for to guide to that side of the lake, an estimate of \$10,000 has been submitted in the annual estimates of this year. The numerous petitioners for this light, upon six different petitions, represent "that while the harbor of Duluth is easy of access and safe during the day, or when land-marks are visible, it being without beacons, is difficult and dangerous at night when the weather is thick; that vessels are now arriving and departing daily, and with the prospect of greatly increased trade to follow the completion of the Lake Superior and Mississippi Railroad, which will be ready for through traffic in a few weeks; that the Northern Pacific Railroad Company is about forwarding the iron and other materials for building its line to Red River (over 200 miles) to this port, which will make the trade this season exceedingly large. An immense future commerce is also assured by the building of the above-named two roads to this port, the most westerly point to which the great lakes can be navigated; that the nearest harbor of refuge on the south shore of the lake is at Bayfield, 75 miles distant, while the nearest safe harbor on the north shore is still more distant. Sudden storms at this end of the lake, therefore, render the harbor at Duluth one of peculiar and exceeding importance to the commerce of the lakes. We therefore pray your honorable board to take such measures as will lead to the early establishment of such lights and guards as may be necessary for the protection of the large shipping interests from all the lake ports now centering there."

DAY OR UNLIGHTED BEACONS.

Peshtigo Shoal, Green Bay.—A day-beacon has been erected at the extreme easterly end of the spit of sand extending from Peshtigo River into Green Bay. It consists of a wooden crib 30 feet square, surmounted by a pyramidal skeleton frame, upon which is placed an iron cage. The beacon is completed, except some rip-rapping required to secure its foundation.

Stanard's Rock, Lake Superior.—The beacon erected upon this isolated rock, lying in the lake, $23\frac{1}{2}$ miles from Manitou light-house, (the nearest land,) was found in August last to be intact and in good condition. It was repainted, to preserve the material and render it a better day-mark.

At each of the following-named light stations there have been repairs and renovations, more or less extensive, during the last year:

451. *Presque Isle, Michigan, Lake Huron.*

- 453. *Cheboygan*, Michigan, Straits of Mackinac.
- 455. *Detour*, Michigan, Lake Huron.
- 458. *Beaver Island Harbor*, Lake Michigan.
- 460. *South Fox Island*, Lake Michigan.
- 490. *Eagle Bluff*, Wisconsin, Green Bay, Lake Michigan.
- 491. *Chambers Island*, Green Bay, Lake Michigan.
- 498. *Grand Island Harbor Beacon*, Lake Superior.
- 499, 500. *Grand Island Harbor ranges*, Lake Superior.
- 501. *Marquette*, Michigan, Lake Superior.
- 502. *Granite Island*, Lake Superior.
- 503. *Huron Island*, Lake Superior.
- 504. *Portage River*, Michigan, Lake Superior.
- 516. *Michigan Island*, Lake Superior.
- 518. *Raspberry Island*, Lake Superior.

The following-named light-stations require repairs to be made during the ensuing year:

- 441. *Windmill Point*, Michigan, Lake St. Clair.
- 442, 443. *St. Clair Flats light-house and beacons*, Michigan, Lake St. Clair.
- 444. *Fort Gratiot*, Michigan, Lake Huron.
- 446. *Ottawa (Tawas) Point*, Michigan, Lake Huron.
- 447. *Charity Island*, Michigan, Saginaw Bay, Lake Huron.
- 448. *Saginaw Bay*, Michigan, Lake Huron.
- 450. *Thunder Bay Island*, Lake Huron.
- 452. *Bois Blanc*, Bois Blanc Island, Lake Huron.
- 455. *Detour*, Michigan, Lake Huron.
- 459. *Beaver Island*, Michigan, Lake Michigan.
- 461. *Grand Traverse*, Michigan, Lake Michigan.
- 465. *Grande Pointe au Sable*, Michigan, Lake Michigan.
- 468. *Kalamazoo*, Michigan, Lake Michigan.
- 471. *Michigan City*, Indiana, Lake Michigan.
- 474. *Waukegan*, Illinois, Lake Michigan.
- 477. *Racine*, Wisconsin, Lake Michigan.
- 478. *Milwaukee*, Wisconsin, Lake Michigan.
- 480. *Port Washington*, Wisconsin, Lake Michigan.
- 481. *Sheboygan*, Wisconsin, Lake Michigan.
- 482. *Manitowoc*, Wisconsin, Lake Michigan.
- 486. *Port du Mort*, Michigan, entrance to Green Bay, Lake Michigan.
- 488. *Point Peninsula*, Michigan, Green Bay, Lake Michigan.
- 493. *Tail Point*, Wisconsin, Green Bay, Lake Michigan.
- 496. *White Fish Point*, Michigan, Lake Superior.
- 497. *Grand Island*, Lake Superior.
- 499, 450. *Grand Island Harbor ranges*, Lake Superior.
- 508. *Manitou*, Michigan, Lake Superior.
- 509. *Gull Rock*, Michigan, Lake Superior.
- 519. *Minnesota Point*, Michigan, Lake Superior.

Light-house depot, Detroit, Michigan.—The grounds at this depot are being filled in and graded, and necessary small repairs to wharf, &c., made. All the oil and other supplies for the light-houses on the lakes are received at, and distributed from, this depot. The small temporary storehouse of wood is not only inadequate in size and unadapted to the service, but is unsafe for the storage of such valuable combustible property as is necessarily deposited for annual and incidental distribution.

Plans are in preparation for the erection of a suitable fire-proof vault and storehouse for oil and other supplies, and for a lamp shop for the repair of lamps, revolving machinery, &c., for the numerous lights on

the lakes. The wharf and dock serve for laying up the tender during the winter, where it will be safe from the effects of running ice, and a place for storing and repairing during the winter all buoys and their equipments. An estimate has been included and submitted in annual estimates for the sum of \$25,000 for the next fiscal year.

TENDERS.

The little steam-tender Haze is employed every year, from the opening of navigation in the spring to the close in the fall, in placing the buoys as far as possible, and in delivering oil and other annual supplies to all the lights in the St. Lawrence and Niagara Rivers, and in Lakes Ontario, Erie, St. Clair, Huron, Michigan, and Superior, and their tributaries, during which time the inspectors and lampists of the two districts make visits of inspection, and put the lamps and machinery in repair. This vessel also carries such freight and parties for repairing, rebuilding, &c., of light-houses, before and after delivering supplies, as time and other duties will allow.

The steam-tender Warrington and the sailing schooner Belle are employed exclusively by the engineer in transporting material and workmen to the different light stations for construction or repair, as the case may be. The Warrington is an indispensable adjunct to the other means employed for constructing the difficult works on Spectacle Reef. As the operations for this work are at present mainly on shore, she has been used during the present season in transporting materials for numerous new works in the district. She has delivered so far all the materials for Spectacle Reef, in addition to those of ten other light-stations, which have been, or are at present, in progress.

The sailing schooner Belle has been in attendance upon the Spectacle Reef working party at Scammon's Harbor; in transporting tools, rigging, &c., from completed works to those needing them. When not required for other service, she is employed as at present, collecting ballast stone for the pier of protection at Spectacle Reef. This vessel also serves occasionally for quarters for working parties, when required at places where other economical means are not available for that purpose.

TWELFTH DISTRICT.

This embraces all aids to navigation on the Pacific coast of the United States, from the Mexican frontier to the 41st parallel of latitude.

Inspector.—Commodore Alfred Taylor, United States Navy.

Engineer.—Brevet Lieutenant Colonel R. S. Williamson, major of engineers, United States Army.

There are in this district—

Light-houses	12
Buoys actually in position	55
Spare buoys, for relief and to supply losses	33
Tender (steam) Shubrick	1

The numbers preceding the names of light stations correspond with those of the "Light-house List of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1870.

Point Fermin, California, entrance to San Pedro Harbor.

360. *Point Pinos*, California, entrance to Monterey Harbor.—At the close of the Mexican war, and the acquisition of California, the President gave orders through the General Land Office to the surveyor general of the Pacific coast to reserve, of the public domain on that coast, cer-

tain sites for light-houses and other public purposes, among which was the site for a light-house at Point Pinos. An appropriation was made and the light exhibited in 1854. Certain parties claimed to be the owners of the land, and resorted to vexatious proceedings to coerce the Government into the payment of \$8,000 for the site, and finally obtained a decision from the courts in their favor, whereupon the only alternative left to the United States was that of having the land condemned for public use under the laws of the State as prescribed for such cases. This has resulted in an award of \$1,000 by the court to the claimants for the land embraced in the site.

361. *Santa Cruz, California, entrance to Santa Cruz Harbor.*—This light-station was established during the last year.

Point Año Nuevo, and Pigeon Point, sea-coast of California.—An appropriation was made for a light on Point Año Nuevo or vicinity, and during the two last years every effort was made to obtain a site and valid title. Finally these efforts were crowned with success, and preparations made for at once commencing the work, but before much progress could be made the balance supposed to be ample to complete the work reverted to the treasury under the act of July 12, 1870. An estimate has been submitted for a re-appropriation.

Straits of San Pablo, California, between the Bay of San Francisco and the Bay of San Pablo.—A light-house and fog-signal at San Pablo Point or vicinity is much needed, as it would serve as a guide for all vessels navigating the Sacramento and San Joaquin Rivers, and for ocean steamers and sailing vessels bound to and from Vallejo and Mare Island navy yard.

Straits of Carquinez, California, between the Bay of San Pablo and Suisun Bay.—An appropriation was made for the erection of a light-house on Mare Island; but as that location was not suited to the wants of navigation, the money was turned into the treasury, and a re-appropriation is submitted on the estimates for this point as the proper one.

Point Reyes, sea coast of California.—The purchase of the site for this light station was reported last year. The work of construction will, it is expected, be completed about the middle of November, and the light ready for exhibition about the first of December of this year.

366. *Point Arena, sea-coast of California.*—The works at this station were commenced September 30, 1869, and completed the following April. The light was exhibited for the first time, May 1, 1870. The apparatus is of the first order, fixed in a tower 100 feet high from base, and the height of the light above the mean level of the sea 150 feet.

367. *Cape Mendocino, sea-coast of California.*—A person claiming to be the rightful owner of the land upon which this light-house is built brought suit to eject the keeper, and to obtain possession of the station. The case was tried at the June term of the district court of the eighth judicial district, at Eureka, California, and resulted in a nonsuit.

The following-named light stations require repairs to be made during the current and ensuing year:

360. *Point Pinos, California, entrance to Monterey Harbor.*

363. *Point Bonita, California, entrance to San Francisco Harbor.*

365. *Alcatraz, California, Alcatraz Island, San Francisco Harbor.*

368. *Humboldt, California, entrance to Humboldt Bay.*

At the following-named light stations there have been repairs and renovations more or less extensive during the last year:

357. *Point Loma, sea-coast of California, entrance to San Diego Harbor.*

358. *Santa Barbara, California, Santa Barbara Channel.*

359. *Point Conception*, sea-coast of California, entrance to Santa Barbara Channel.

360. *Point Pinos*, California, entrance to Monterey Harbor.

362. *Farallones*, California, South Farallone Islet, off San Francisco Harbor.

363. *Point Bonita*, California, entrance to San Francisco Harbor.

364. *Fort Point*, California, at the "Golden Gate" entrance to San Francisco Harbor.

365. *Alcatraz*, California, Alcatraz Island, San Francisco Harbor.

There are no light-vessels in this district.

TENDERS.

The small steam-tender Shubrick is employed in this and the thirteenth district, embracing the entire Pacific coast, and delivering supplies of oil, and other necessaries for the different light stations; in placing and replacing the buoys; in making inspections; and when not otherwise employed, in carrying freight of material and labor for constructing new, and repairing old light-houses. Congress, at its last session, made an appropriation for another tender for the Pacific coast, which, when built and sent there, will add much to the economy of the service, especially in transferring labor and materials for repairs of old, and the construction of new works.

THIRTEENTH DISTRICT.

This district embraces all aids to navigation on the Pacific coast of the United States north of the forty-first parallel of latitude.

Inspector.—Commodore Alfred Taylor, United States Navy.

Engineer.—Brevet Lieutenant Colonel R. S. Williamson, major of engineers United States Army.

There are in this district—

Light-houses	9
Buoys actually in position	10
Spare buoys for relief and to supply losses	10
Tender (steam) Shubrick, common to twelfth and thirteenth districts	1

The numbers preceding the names of light stations correspond with those of the "Light-house List of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1870.

Fauntleroy Rock, California, entrance to Crescent City Harbor.—This is a very dangerous rock, which needs to be marked; and an estimate of \$5,000 has been submitted in the annual estimates for that purpose.

Cape Blanco, sea-coast of Oregon.—The light-house structures at this point are in progress, and will be completed by December 15 of this year. This point can only be reached with materials and labor by sea, and, after reaching the offing, they can only be landed under the most favorable circumstances of sea and weather through the surf. Freights for this section were held at fabulous prices by owners of vessels, rendering it necessary to burn the brick on the ground, which was successfully done; but all other materials and provisions for the mechanics had to be sent by sea, and landed at great risk of loss of life and property.

Yaquina, Oregon, entrance to Yaquina Bay.—An appropriation was made at the last session of Congress for lighting the entrance to this bay. An examination of the locality has been made, and the work will be commenced as soon as a proper site and valid title can be obtained.

Cape Foulweather, sea-coast of Oregon.—An estimate was submitted

last year for a sea-coast light at this point. A reservation of the necessary land has been made. This being one of the outlying points on the Pacific coast upon which a first-class light must be placed, sooner or later, and in consideration of the commerce of that coast, the estimate is renewed this year.

At the following-named light stations there have been repairs and renovations more or less extensive during the last year:

369. *Crescent City*, California, entrance to Crescent City Harbor.

373. *Cape Flattery*, sea-coast of Washington Territory, entrance to the Straits of Juan de Fuca.

The following-named light-houses require repairs, to be made during the current and ensuing year:

370. *Cape Arago*, (*Gregory*,) sea-coast of Oregon.

371. *Cape Disappointment*, (*Hancock*,) sea-coast of Washington Territory, entrance to the Columbia River.

372. *Shoalwater Bay*, Washington Territory.

374. *New Dungeness*, Washington Territory, Straits of Juan de Fuca.

375. *Smith's (or Blunt's) Island*, Washington Territory, inner end of Straits of Juan de Fuca.

376. *Admiralty Head*, Washington Territory, Whidby's Island, Admiralty Inlet to Puget Sound.

377. *Ediz Hook*, Washington Territory, entrance to Port Angeles, Straits of Juan de Fuca.

There are no light-vessels in this district.

TENDERS.

The small steam-tender *Shubrick* is used in common to look after the lights and buoys in this and the twelfth district.

BUOY DEPOTS.

The principal station for keeping spare buoys is at Mare Island. The spare buoys for the Columbia are kept in the vicinity for use at the bar of that river.

All of which is very respectfully submitted.

W. B. SHUBRICK,

*Rear-Admiral United States Navy,
Chairman of Light-house Board.*

THORNTON A. JENKINS,

Rear-Admiral United States Navy, Naval Secretary.

GEORGE H. ELLIOT,

Major of Engineers United States Army, Engineer Secretary.

REPORT OF COMMISSIONER OF INDIAN AFFAIRS.

DEPARTMENT OF THE INTERIOR,
Washington, D. C., October 27, 1870.

SIR: I have the honor to transmit herewith a statement showing the present liabilities of the United States to Indian tribes under stipulations of treaties, &c., prepared by the Commissioner of Indian Affairs, to accompany your report on the state of the finances.

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

J. D. COX,
Secretary.

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

Statement showing the present liabilities of the United States to Indian tribes under stipulations of treaties, &c.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws: Statutes at Large.	Number of installments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate amount of annuities yet unappropriated, but which will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States which five per cent is annually paid; and amounts which, invested at five per cent, would produce permanent annuities.
Apaches, Kiowas, and Comanches.	Thirty installments, provided to be expended under 10th article treaty Oct. 21, 1867.	Vol. 15, pages 581-589.	Twenty-seven installments unappropriated, at \$30,000 each.		\$810,000 00		
Do.....	Purchase of clothing.....	do.....	10th article treaty Oct. 21, 1867; estimated at \$26,000.	\$26,000 00			
Do.....	Pay of carpenter, farmer, blacksmith, miller, engineer, physician, and teacher.	do.....	14th article treaty Oct. 21, 1867; annual appropriation.	7,700 00			
Do.....	Three installments, to be expended in presents.	do.....	15th article treaty Oct. 21, 1867; one unappropriated.		500 00		
Aricarees, Gros Ventres, & Mandans.	Amount to be expended in such goods, provisions, and other useful articles as the President may from time to time determine, &c.		7th article treaty July 27, 1866; laws not published.	40,000 00			
Assinaboines.....	Amount to be expended in such goods, provisions, and other useful articles as the President may from time to time determine, &c.		7th article treaty July 27, 1866; laws not published.	30,000 00			
Blackfeet, Bloods, and Piegans.	Amount to be expended in such goods, provisions, and other useful articles as the President may from time to time determine.		8th article treaty Sept. 1, 1868; laws not published.	50,000 00			
Catalpooias, Molallas, and Clackamas of Willamette Valley.	Five installments of the 4th series of annuity for beneficial objects.	Vol. 10, page 1114.	2d article treaty Jan. 22, 1855; four installments to be appropriated, at \$5,500 each.		22,000 00		
Cheyennes and Arapahoes.	Thirty installments, provided to be expended under 10th article treaty Oct. 28, 1867.	Vol. 15, page 593.	Twenty-seven installments unappropriated, at \$20,000 each.		540,000 00		
Do.....	Purchase of clothing.....	do.....	10th article treaty Oct. 28, 1867; estimated at \$14,500.	14,500 00			
Do.....	Pay of physician, carpenter, farmer, blacksmith, miller, engineer, and teacher.	Vol. 15, page 597.	13th article treaty Oct. 28, 1867; estimated at \$7,700.	7,700 00			
Do.....	Three installments, to be expended in presents.	do.....	14th article treaty Oct. 28, 1867; one installment yet due.		500 00		
Chickasaws.....	Permanent annuity in goods.....	Vol. 1, page 619; vol. 14, p. 774.	Act of Feb. 25, 1799; \$3,000 per year.			\$3,000 00	

Chippewas — Boise Fort band.	Twenty installments, for the support of one blacksmith and assistant, and for tools, iron, &c.	Vol. 14, page 766.	3d article treaty April 7, 1866; fifteen installments unappropri- ated, at \$1,500 each.	22,500 00	
Do	Twenty installments, for the support of schools, and for the instruction of the Indians in farm- ing and purchase of seeds, tools, &c.	do	3d article treaty April 7, 1866; fifteen installments unappropri- ated, estimated at \$1,600 each.	24,000 00	
Do	Twenty installments of annuity in money, goods, and other articles, in provisions, ammunition, and tobacco.	do	3d article treaty April 7, 1866; an- nuity \$3,500; goods, &c., \$6,500; provisions, ammunition and tobacco, \$1,000; fifteen install- ments unappropriated.	165,000 00	
Chippewas of Lake Superior.	Twenty installments in coin, goods, implements, &c., and for education.	Vol. 10, page 1111	4th article treaty Sept. 30, 1854; four installments unappropri- ated, at \$19,000.	76,000 00	
Do	Twenty installments, for six smiths and assist- ants, and for iron and steel.	do	5th article treaty Sept. 30, 1854: four installments unappropri- ated, at \$6,360.	25,440 00	
Do	Support of smith and shop and pay of two farmers during the pleasure of the President.	Vol. 11, p. 1112; vol. 14, p. 766.	12th article treaty Sept. 30, 1854, and 3d article treaty April 7, 1866, at \$1,800 per annum.	1,800 00	
Do	Twenty installments, for the seventh smith, &c..	Vol. 10, page 1111	Six installments, at \$1,060 each; yet due.	6,360 00	
Chippewas of the Mississippi.	Money, goods, support of schools, provisions, and tobacco; 4th article treaty Oct. 4, 1842; 8th article treaty Sept. 30, 1854; and 3d article treaty May 7, 1864.	Vol. 7, page 392; vol. 10, p. 111.	Ten installments, 2d series, at \$9,000 01; six installments un- appropriated.	54,000 06	
Do	Two farmers, two carpenters, two smiths and assistants, iron and steel; same article and treaty.	do	Ten installments, 2d series, at \$1,400; six installments unap- propriated.	8,400 00	
Do	Twenty installments in money, of \$20,000 each.	Vol. 10, page 1167	3d article treaty Feb. 22, 1855; four unexpended.	80,000 00	
Do	Twenty-six installments of \$1,000 each, to be paid to the Chippewas of the Mississippi.	do	3d article treaty Aug. 2, 1847, and 5th article treaty March 19, 1867; two installments un- appropriated.	2,000 00	
Do	Ten installments, for support of schools, in pro- moting the progress of the people in agricul- ture, and assisting them to become self-sus- taining, support of physician and purchase of medicine.	do	3d article treaty March 19, 1867; seven installments unappropri- ated, at \$11,500; laws not pub- lished.	80,500 00	
Chippewas of the Mississippi and Pillager and Lake Winneba- goshish bands of Chippewas.	Ten installments of \$1,500 each, to furnish said Indians with oxen, log chains, &c.	Vol. 13, page 694.	5th article treaty May 7, 1864; three installments unappropri- ated.	4,500	
Do	For support of two carpenters, two blacksmiths, four farm laborers, and one physician, ten years.	do	Three installments of \$7,700 each yet due.	23,100 00	
Do	Pay of services and traveling expenses of a board of visitors, not more than five persons, to attend annuity payments to the Indians, &c.	do	7th article treaty May 7, 1864.	480 00	

126.—Statement showing the present liabilities of the United States to Indian tribes &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws: Statutes at Large.	Number of installments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent is annually paid; and amounts which, invested at five per cent, would produce permanent annuities.
Chippewas of the Mississippi and Pillager and Lake Winnebagoish bands of Chippewas—Continued.	Amount to be applied for the support of a saw-mill as long as the President may deem necessary.	Vol. 13, page 694.	6th article treaty May 7, 1864; annual appropriation.	\$1,000 00			
Do.....	Pay of female teachers employed on the reservation.	..... do	13th article treaty May 7, 1864.....	1,000 00			
Chippewas.—Pillager and Winnebagoish bands.	Money, \$10,666 66; goods, \$8,000; and purposes of utility, \$4,000; 3d article treaty February 22, 1855.	Vol. 10, page 1168.	Thirty installments; fourteen unappropriated, at \$22,666 66.		\$317,333 21		
Do.....	Purposes of education; same article and treaty.....	..... do	Twenty installments of \$3,000 each; four yet due.		12,000 00		
Chippewas of Red Lake and Pembina tribe of Chippewas.	\$10,000 as annuity to be paid per capita to the Red Lake band, and \$5,000 to the Pembina band, during the pleasure of the President.	Vol. 13, pages 668 and 689.	3d article treaty Oct. 2, 1863; and 2d article supplementary treaty April 12, 1864; annual appropriation required.	15,000 00			
Do.....	Fifteen installments of \$12,000 each for the purpose of supplying them with gilling twine, cotton maitre, linsey, blankets, sheeting, &c.	Vol. 13, pages 689 and 690.	3d article treaty, supplementary, April 12, 1864; estimated for Red Lake band, \$8,000; Pembina band, \$4,000; eight installments unappropriated.		96,000 00		
Do.....	One blacksmith, one physician, &c., one miller, one farmer, \$3,900; iron and steel and other articles, \$1,500; carpentering, &c., \$1,000.	Vol. 13, page 690.	4th article supplementary treaty April 12, 1864; fifteen installments, eight at \$6,400 yet due.		51,200 00		
Do.....	To defray the expenses of a board of visitors, not more than three persons, to attend the annuity payments of said Chippewa Indians.	Vol. 13, page 668.	6th article treaty Oct. 2, 1863; fifteen installments of \$390 each; eight unappropriated.		3,120 00		
Choctaws.....	Permanent annuities.....	Vol. 7, pages 99 and 614, and vol. 11, pages 213 and 236.	2d article treaty Nov. 16, 1805, \$3,000; 13th article treaty Oct. 18, 1820, \$600; 2d article treaty Jan. 20, 1825, \$6,000.			\$9,600 00	

Do.....	Provisions for smiths, &c.....	Vol. 7, page 212..	6th article treaty Oct. 18, 1820, and 9th article treaty Jan. 20, 1825, say \$920.		920 00	
Do.....	Interest on \$390,257 92, articles 10 and 13, treaty January 22, 1855.	Vol. 11, pages 613 and 614.	Five per cent. for educational purposes.		19,512 89	\$390,257 80
Confederated tribes and bands in Middle Oregon.	For beneficial objects at the discretion of the President; 2d article treaty June 25, 1855.	Vol. 12, page 964.	Five installments of \$4,000 each, 3d series; four unappropriated.		16,000 00	
Do.....	Farmer, blacksmith, and wagon and plow-maker, for the term of fifteen years.	Vol. 12, page 965	4th article treaty June 25, 1855; four installments unappropriated, at \$3,500 each.		14,000 00	
Do.....	Physician, sawyer, miller, superintendent of farming, and school teacher, twenty years.	.....do.....	4th article treaty June 25, 1855; nine installments unappropriated, at \$5,600 each.		50,400 00	
Do.....	Salary of head chief of the confederated bands, twenty years.	.....do.....	4th article treaty June 25, 1855; nine installments unappropriated, at \$500 each.	4 500 00		
Creeks.....	Permanent annuities.....	Vol. 7, pages 36 and 287, and vol. 11, page 700.	4th article treaty Aug. 7, 1790, \$1,500; 2d article treaty June 16, 1802, \$3,000; 4th article treaty Jan. 24, 1826, \$20,000.		24,500 00	490,000 00
Do.....	Smiths, shops, &c.....	Vol. 7, page 287..	8th article treaty Jan. 24, 1826, say \$1,110.		1,110 00	22,200 00
Do.....	Wheelwright, permanent.....	Vol. 7, page 287, and vol. 11, page 700.	8th article treaty Jan. 24, 1826, and 5th article treaty Aug. 7, 1856, say \$600.		600 00	12,000 00
Do.....	Allowance during the pleasure of the President.	Vol. 7, pages 287, and 419.	5th article treaty Feb. 14, 1833, and 8th article treaty Jan. 24, 1826.	4 810 00		
Do.....	Interest on \$200,000, held in trust; 6th article treaty August 7, 1856.	Vol. 11, page 700.	Five per centum for education ..		10,000 00	200,000 00
Do.....	Interest on \$675,168, held in trust; 3d article treaty June 14, 1866.	Vol. 14, page 786.	Five per centum to be expended under the direction of the Secretary of the Interior.		33,758 40	675,168 00
Crows.....	For supplying male persons over fourteen years of age with a suit of good, substantial woolen clothing; females over twelve years of age with a flannel skirt, or the goods necessary to make the same, a pair of woolen hose, calico, and domestics; and for boys and girls under the ages named, such flannel and cotton goods as may be needed to make each a suit as aforesaid, &c.	Vol. 15, page 651.	9th article treaty May 7, 1868, estimated at \$22,723.	22,723 00		
.....	For purchase of such articles as from time to time the condition and necessities of the Indians may indicate to be proper, the sum of \$10 for each Indian roaming.	Vol. 15, page 652.	9th article treaty May 7, 1868, estimated at \$10,000.	10,000 00		
Do.....	Pay of physician, carpenter, miller, engineer, farmer, and blacksmith.	.....do.....	10th article treaty May 7, 1868, estimated at \$6,600.	6,600 00		
Do.....	Twenty installments for pay of teachers and furnishing books, stationery, &c.	Vol. 15, page 651.	7th article treaty May 7, 1868; nineteen installments, at \$3,000 each, due.		57,000 00	

126.—Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws: Statutes at Large.	Number of installments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Crows—Continued.	For blacksmith, iron and steel	Vol. 15, page 651.	8th article treaty May 7, 1868	\$2,000 00			
Do.....	Purchase of seeds and agricultural implements	do	8th article treaty May 7, 1868; estimated at \$1,250.	1,250 00			
Do.....	For purchase of such articles as from time to time the condition and necessities of the Indians may indicate to be proper, the sum of \$20 for each Indian engaged in agriculture, &c.	Vol. 15, page 652.	9th article, treaty May 7, 1868; estimated at \$20,000.	20,000 00			
Do.....	Four installments, to furnish said Indians with flour and meat.	do	9th article treaty May 7, 1868; three installments, at \$131,400 each, due.		\$394,200 00		
Do.....	Three installments, to be expended in presents.	do	12th article treaty May 7, 1868; two installments, at \$500 each, due.		1,000 00		
Delawares	Life annuity to chiefs		Private act to supplementary treaty Sept. 24, 1829, to treaty Oct. 3, 1818.	100 00			
Do.....	Interest on \$46,080 at 5 per centum, being value of thirty-six sections of land set apart by treaty 1829 for education.	Vol. 5, page 1049.	Senate resolution Jan. 19, 1838			\$2,304 00	\$46,080 00
Dwamish and other allied tribes in Washington Territory.	For \$150,000, under the direction of the President, in twenty installments.	Vol. 12, page 928.	6th article treaty Jan. 22, 1855; nine installments unappropriated.		69,000 00		
Do.....	Twenty installments for an agricultural school and teacher, 14th article treaty January 22, 1855.	Vol. 12, page 929.	Nine installments unappropriated, at \$3,000 each.		27,000 00		
Do.....	Twenty installments for smith and carpenter, shop and tools; same article and treaty.	do	Nine installments unappropriated, at \$500 each.		4,500 00		
Do.....	Twenty installments for blacksmith, carpenter, farmer, and physician.	do	Nine installments unappropriated, at \$4,600 each.		41,400 00		

and other confederated tribes.	Five installments of the 3d series, for beneficial objects, under the direction of the President.	Vol. 12, page 976.	4th article treaty July 16, 1855; three installments unappropriated, at \$4,000 each.	12,000 00		
Do.....	Twenty installments for support of an agricultural and industrial school, providing necessary furniture, books, stationery, &c., and for the employment of suitable instructors.	Vol. 12, page 977.	5th article treaty July 16, 1855; agricultural and industrial school, &c., \$300; pay of instructors, \$1,800; nine installments unappropriated, at \$2,100 each.	18,900 00		
Do.....	Twenty installments for two farmers, two millers, one blacksmith, one gunsmith, one tinsmith, carpenter, and joiner, and wagon and plow maker, \$7,400; and keeping in repair blacksmith's, carpenter's, and wagon and plow maker's shops, and furnishing tools therefor, \$500.		5th article treaty July 16, 1855; nine installments unappropriated, at \$7,900 each.	71,100 00		
Do.....	Twenty installments for keeping in repair flour and saw mill and supplying the necessary fixtures.	do.....	5th article treaty July 16, 1855; nine installments unappropriated at \$500 each.	4,500 00		
Do.....	Twenty installments for pay of physician, \$1,400, and keeping in repair hospital and furnishing the necessary medicines, \$300.	do.....	5th article treaty July 16, 1855; nine installments unappropriated, at \$1,700 each.	15,300 00		
Do.....	For keeping in repair the buildings required for the various employes, &c., for twenty years.	do.....	5th article treaty July 16, 1855; nine installments unappropriated, at \$300 each.	2,700 00		
Do.....	\$500 per annum for twenty years for each of the head chiefs; 5th article treaty July 16, 1855.	do.....	Nine installments unappropriated, at \$1,500 each.	13,500 00		
Do.....	Insurance and transportation of annuity goods and provisions.	do.....	5th article treaty July 16, 1855	4,000 00		
Gros Ventres	Amount to be expended in such goods, provisions, and other useful articles, as the President may from time to time determine, &c.		8th article treaty July 13, 1868. Laws not published.	35,000 00		
Iowas	Interest on \$57,500, being the balance of \$157,500.	Vol. 10, page 1071.	9th article treaty May 7, 1854	2,875 00	57,500 00	
Kansas	Interest on \$200,000, at 5 per centum	Vol. 9, page 842.	2d article treaty Jan., 1846	10,000 00	200,000 00	
Kickapoos	Interest on \$100,000, at 5 per centum	Vol. 10, page 1079.	2d article treaty May 18, 1854	5,000 00	100,000 00	
Do.....	Gradual payment on \$200,000.	do.....	2d article treaty May 18, 1854, \$185,000 heretofore appropriated, due.	15,000 00		
Klamaths and Modocs.	Five installments of \$5,000, 2d series, to be applied under the direction of the President.		2d art treaty Oct. 14, 1864; five installments unappropriated.	25,000 00		
Do.....	Keeping in repair saw and flouring mill, and buildings for blacksmiths, carpenter, wagon, and plow maker, manual labor school, and hospital, for twenty years.		4th article treaty Oct. 14, 1864; sixteen installments unappropriated, at \$1,000 each.	16,000 00		
Do.....	Purchase of tools and materials for saw and flour mill, carpenter's, blacksmith's, wagon, and plow maker's shops, and books and stationery for the manual labor school.		4th article treaty Oct. 14, 1864; twenty installments of \$1,500 each; fifteen unappropriated.	22,500 00		
Do.....	Pay of superintendent of farming, farmer, blacksmith, sawyer, carpenter, and wagon and plow maker, fifteen years.		5th article treaty Oct. 14, 1864; ten installments of \$6,000 each unappropriated.	60,000 00		

126.—Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws: Statutes at Large.	Number of installments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Klamaths and Modocs—Continued.	Pay of physician, miller, and two teachers, for twenty years.	.....	5th article treaty Oct. 14, 1864; fifteen installments of \$3,600 each yet due.	\$54,000 00	.....	.....	.....
Makahs.....	Ten installments, being 5th series, for beneficial objects, under the direction of the President.	Vol. 12, page 940.	5th article treaty Jan. 31, 1855; nine installments unappropriated, at \$1,000 each.	9,000 00	.....	.....	.....
Do.....	Twenty installments for an agricultural and industrial school and teachers.	Vol. 12, page 941.	11th article treaty Jan. 31, 1855; nine installments of \$2,500 each unappropriated.	22,500 00	.....	.....	.....
Do.....	Twenty installments for smith, carpenter shops, and tools.	..... do	11th article treaty Jan. 31, 1855; nine installments of \$500 each unappropriated.	4,500 00	.....	.....	.....
Do.....	Twenty installments for blacksmith, carpenter, farmer, and physician.	Vol. 12, page 941.	11th article treaty Jan. 31, 1855; nine installments of \$4,600 each, unappropriated.	41,400 00	.....	.....	.....
Menomonees.....	Fifteen installments to pay \$242,686 for cession of lands.	Vol. 10, page 1065.	4th article treaty May 12, 1854, and Senate amendment thereto; ten installments of \$16,179 06 each, unappropriated.	161,790 60	.....	.....	.....
Mianies of Kansas.	Permanent provision for smith's shop, &c., and miller.	Vol. 7, pages 191 and 194, and vol. 10, page 1095.	5th article treaty Oct. 6, 1818; 5th article treaty Oct. 23, 1834; and 4th article treaty June 5, 1854, say \$940 for shop and \$600 for miller.	.....	\$1,540 00	\$30,800 00	.....
Do.....	Twenty installments upon \$200,000; 3d article treaty June 5, 1854.	Vol. 10, page 1094.	\$150,000 of said sum payable in twenty installments of \$7,500 each; nine unappropriated.	67,500 00	.....	.....	.....
Do.....	Interest on \$50,000, at 5 per centum.	..... do	3d article treaty June 5, 1854	.....	2,500 00	50,000 00	.....
Mianies of Indiana.	Interest on \$221,257 86, in trust	Vol. 10, page 1099.	Senate amendment to 4th article treaty June 5, 1854.	.....	11,062 89	221,257 86	.....

Miamies of Eel River	Permanent annuities.....	Vol. 7, pages 51, 91, 146, and 116.	4th article treaty 1795; 3d article treaty 1805; and 3d article treaty Sept. 1809; aggregate.		1, 100 00	22, 000 00
Moleis	Pay of teacher to manual labor school, and for subsistence of pupils and necessary supplies.	Vol. 12, page 982.	2d article treaty Dec. 21, 1855; amount necessary during the pleasure of the President.	\$3, 000 00		
Mixed Shoshones, Bannocks, and Sheep Eaters.	To be expended in such goods, provisions, and other useful articles as the President may from time to time determine, &c.		6th article treaty Sept. 24, 1868. Not published.	35, 000 00		
Navajoes	For such articles of clothing, or raw material in lieu thereof, for 8,000 Navajo Indians, not exceeding \$5 per Indian, and for seeds, farming implements, &c., for 1,400 families.	Vol. 15, page 669.	7th and 8th articles treaty June 1, 1868, estimated for articles of clothing, or raw material in lieu thereof, \$40,000, and for seeds, farming implements, work cattle, &c., \$35,000.	75, 000 00		
Do	Purchase of such articles as from time to time the condition and necessities of the Indians may indicate to be proper, the sum of \$10 for each person who engages in farming, &c.	do	8th article treaty June 1, 1868	14, 000 00		
Do	Pay of two teachers.	do	6th article treaty June 1, 1868	2, 000 00		
Nez Perces	Five installments of the 3d series for beneficial objects, at the discretion of the President.	Vol. 12, page 958.	4th article treaty June 11, 1855; four installments unappropriated, at \$6,000 each.		24, 000 00	
Do	Twenty installments for support of two schools, &c., and pay of one superintendent teaching, and two teachers.	Vol. 12, page 959.	5th article treaty June 11, 1855; nine installments of \$3,700 each, unappropriated.		33, 300 00	
Do	Twenty installments for one superintendent farming, and two farmers, two millers, two blacksmiths, one tinner, one gunsmith, one carpenter, and one wagon and plowmaker.	do	5th article treaty June 11, 1855; nine installments of \$10,000 each, unappropriated.		90, 000 00	
Do	Twenty installments for keeping in repair grist and saw-mill, and providing the necessary tools.	do	5th article treaty June 11, 1855; nine installments of \$500 each, unappropriated.		4, 500 00	
Do	Twenty installments for pay of physician, and keeping in repair hospital and furnishing necessary medicines, &c.	do	5th article treaty June 11, 1855; nine installments of \$1,700 each, unappropriated.		15, 300 00	
Do	Twenty installments for keeping in repair buildings for employes, and salary of head chief.	do	5th article treaty June 11, 1855; for repair of buildings, \$300; salary of head chief, \$500; nine installments unappropriated at \$800.		7, 200 00	
Do	Twenty installments for keeping in repair the blacksmith's, tinsmith's, gunsmith's, carpenter's and wagon and plowmaker's shops, and providing necessary tools therefor.	do	5th article treaty June 11, 1855; nine installments of \$500 each.		4, 500 00	
Do	Sixteen installments for boarding and clothing children who attend school, providing school and boarding-houses with necessary furniture, purchase of wagons, teams, tools, &c.	Vol. 14, page 649.	4th article treaty June 9, 1863; eleven installments of \$3,000 each, unappropriated.		33, 000 00	
Do	Salary of two subordinate chiefs	Vol. 14, page 650.	5th article treaty June 9, 1863	1, 000 00		
Do	Fifteen installments for repair of houses, mills, shops, &c., and providing furniture, tools, &c.	do	5th article treaty June 9, 1863; eleven installments of \$2,500 each, unappropriated.		27, 500 00	

126.—Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws: Statutes at Large.	Number of installments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Nez Percés—Con'd.	Salary of two matrons to take charge of the boarding schools, two assistant teachers, one farmer, one carpenter, and two millers.	Vol. 14, page 650.	5th article treaty June 9, 1863	\$7,600 00	.....	.....	.....
Nisqually, Puyallup, and other tribes and bands of Indians.	Payment of \$32,500 in graduated payments	Vol. 10, page 1133.	4th article treaty Dec. 26, 1854; still unappropriated.	.....	\$3,000 00	.....	.....
Do	Pay of instructor, smith, physician, carpenter, &c., 20 years.	Vol. 10, page 1134.	10th article treaty Dec. 26, 1854; four installments of \$6,700 still due.	.....	26,800 00	.....	.....
Do	Support of an agricultural and industrial school, and support of smith and carpenter shop, and providing necessary tools therefor.	.....do	10th article treaty Dec. 26, 1854; four installments of \$1,500 each, unappropriated.	.....	6,000 00	.....	.....
Northern Cheyennes and Arapahoes.	Purchase of clothing	Vol. 15, page 637.	6th article treaty May 10, 1868; estimated at \$15,000.	15,000 00	.....	.....	.....
Do	To be expended by the Secretary of the Interior, (\$10 for each Indian roaming, \$1,800,) in the purchase of such articles as from time to time may be determined.	.....do	6th article treaty May 10, 1868; estimated at \$18,000.	18,000 00	.....	.....	.....
Do	Four installments to furnish said Indians with flour and meat.	.....do	6th article treaty May 10, 1868; two installments of \$66,516 each, yet due.	.....	133,152 00	.....	.....
Do	Pay of teachers, carpenter, miller, farmer, blacksmith, engineer, and physician.	Vol. 15, page 638	7th article treaty May 10, 1868; estimated at \$7,700.	7,700 00	.....	.....	.....
Do	To be expended in presents; three installments.	.....do	9th article treaty May 10, 1868; one installment of \$500 due.	.....	500 00	.....	.....
Do	Fifteen installments, being 3d series, in money or otherwise.	Vol. 10, page 1044.	4th article treaty March 16, 1854; twelve installments of \$20,000	.....	240,000 00	.....	.....

Do.....	Ten installments, for pay of engineer, miller, farmer, and blacksmith, and keeping in repair grist and saw mills, support of blacksmith shop, and furnishing tools for the same.	Vol. 10, p. 1044; vol. 14, p. 668.	8th article treaty March 16, 1854, and 3d article treaty March 6, 1865; estimated, engineer, \$1,200; miller, \$900; farmer, \$900; blacksmith, \$900; keeping in repair grist and saw mills, and support of smith's shop, \$600; five installments of \$4,500 each unappropriated.	22,500 00		
Osages.....	Interest on \$69,120 at 5 per centum, for educational purposes.	Vol. 7, page 242..	Senate resolution Jan. 19, 1838, and 6th article treaty Jan. 2, 1825.	\$3,456 00	\$69,120 00	
Do.....	Interest on \$300,000 at 5 per centum, to be paid semi-annually in money or such articles as the Secretary of the Interior may direct.	Vol. 14, page 687.	1st article treaty Sept. 29, 1865.....	15,000 00	300,000 00	
Ottawas and Chippewas of Michigan.....	Four equal annual installments, in coin, of the sum of \$206,000, being the unpaid part of the principal sum of \$306,000.	Vol. 11, page 624.	2d article treaty July 31, 1855; one installment unappropriated, to be distributed per capita.	51,500 00		
Ottos and Missourias.....	Fifteen installments, being 3d series, in money or otherwise.	Vol. 10, page 1039.	4th article treaty March 15, 1854; twelve installments of \$9,000 each still due.	108,000 00		
Pawnees.....	Annuity goods, and such articles as may be necessary.	Vol. 11, page 729.	2d article treaty Sept. 24, 1857.....	30,000 00		
Do.....	Support of two manual-labor schools, and pay of two teachers.	Vol. 11, page 730.	3d article treaty Sept. 24, 1857.....	11,200 00		
Do.....	Purchase of iron and steel, and other necessities for shops, and pay of two blacksmiths, one of whom to be tinsmith and gunsmith, and compensation of two strikers or apprentices.	..... do	4th article treaty Sept. 24, 1857; for iron, steel, &c., \$500; for two blacksmiths, \$1,200, and two strikers, &c., \$480.	2,180 00		
Do.....	Farming utensils and stock, during the pleasure of the President, and pay of farmer.	..... do	4th article treaty Sept. 24, 1857.....	1,800 00		
Do.....	Pay of miller and engineer.....	..... do	4th article treaty Sept. 24, 1857.....	1,800 00		
Do.....	Compensation to apprentices to assist in working the mill and keeping in repair grist and saw mills.	..... do	4th article treaty Sept. 24, 1857.....	800 00		
Poncas.....	Ten installments of the 2d series, to be paid to them or expended for their benefit.	Vol. 12, page 997.	2d article treaty March 12, 1858; three installments of \$10,000 each unappropriated.	30,000 00		
Do.....	This amount to be expended, during the pleasure of the President, for aid in agricultural and mechanical pursuits.	Vol. 12, page 998.	2d article treaty March 12, 1858.....	7,500 00		
Pottawatomies.....	Life annuity to chiefs.....		3d article treaty Oct. 20, 1832.....	400 00		
Do.....	Permanent annuity in money.....	Vol. 7, pages 51, 114, 185, 317, 320, 855.	4th article treaty 1795, \$418 31; 3d article treaty 1809, \$209 18; 3d article treaty 1818, \$1,045 87; treaty 1828, \$836 69; 2d article treaty July, 1829, \$6,693 58; 10th article treaty June, 1846, \$125 50.	9,329 17	186,583 40	
Do.....	Education during the pleasure of Congress.....	Vol. 7, pages 296, 318, 401.	3d article treaty Oct. 16, 1826; 2d article treaty Sept. 20, 1828, and 4th article treaty Oct. 27, 1832.	5,000 00		
Do.....	Permanent provision for three smiths.....	Vol. 7, pages 296, 318, 321.	2d article treaty Sept. 20, 1828, and 3d article treaty Oct. 16, 1826.	1,179 74		

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of installments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Pottawatomies—Con Do.....	Permanent provision for furnishing salt..... Interest on \$268,998 17 at 5 per centum.....	Vol. 7, page 320.. Vol. 9, page 854..	2d article treaty July 29, 1829.... 7th article treaty June 5 and 17, 1846.	\$183 03		\$13,449 90	\$268,998 17
Pottawatomies of Huron. Quapaws.....	Permanent annuities..... Provision for education, and for smith and farmer, and smith's shop, during the pleasure of the President.	Vol. 7, page 106.. Vol. 7, page 425..	2d article treaty Nov. 17, 1807.... 3d article treaty May 13, 1833; \$1,000 per year for education, and \$1,660 for smith, farmer, &c., \$2,660.	2,660 00		400 00	8,000 00
Qui-nai-elts. and Quil-leh-utes.	\$25,000, being the 5th series, to be expended for beneficial objects.	Vol. 12, page 972.	4th article treaty July 1, 1855; four installments of \$1,000 each unappropriated.		\$4,000 00		
Do.....	Twenty installments for support of agricultural and industrial school, and for the employment of suitable instructors.	Vol. 12, page 973.	10th article treaty July 1, 1855; nine installments of \$2,500 each unappropriated.		22,500 00		
Do.....	Twenty installments for support of smith and carpenter shop, and tools.	.....do.....	10th article treaty July 1, 1855; nine installments of \$500 each unappropriated.		4,500 00		
Do.....	Twenty installments for employment of blacksmith, carpenter, farmer, and physician.	.....do.....	10th article treaty July 1, 1855; nine installments of \$4,600 each unappropriated.		37,400 00		
Rogue Rivers.....	Five installments, in blankets, clothing, farming utensils, and stock.	Vol. 10, page 1019.	4th article treaty Sept. 10, 1853; four installments of \$3,000 unappropriated.		12,000 00		
River Crows.....	Amount to be expended in such goods, provisions, and other useful articles, as the President may from time to time determine, &c.	.....do.....	7th article treaty July 15, 1868; laws not published.	35,000 00			
Sacs and Foxes of the Mississippi. Do..... Do.....	Permanent annuities..... Interest on \$200,000 at 5 per centum..... Interest on \$800,000 at 5 per centum.....	Vol. 7, page 85.. Vol. 7, page 541.. Vol. 7, page 596..	3d article treaty Nov. 3, 1804..... 2d article treaty Oct. 21, 1837..... 2d article treaty Oct. 11, 1842.....			1,000 00 10,000 00 40,000 00	20,000 00 200,000 00 800,000 00

Sacs and Foxes of the Mississippi.	Five installments for support of physician, &c.	Vol. 15, page 497.	10th article treaty Feb. 18, 1867; three installments of \$1,500 each still due.	4,500 00	
Do.	Five installments for furnishing tobacco and salt.	do	10th article treaty Feb. 18, 1867; three installments of \$350 each still due.	1,050 00	
Sacs and Foxes of Missouri.	Interest on \$157,400 at 5 per centum.	Vol. 7, page 543.	2d article treaty Oct. 21, 1837.	7,870 00	157,400 00
Do.	Interest on \$11,615 25 at 5 per centum.	Vol. 12, page 1170.	Treaty March 6, 1861.	2,636 49	11,615 25
Seminoles.	Interest on \$500,000, per eighth article treaty Aug. 7, 1856.	Vol. 11, page 702.	\$25,000 annuities.	25,000 00	500,000 00
Do.	Interest on 70,000 at 5 per centum.	Vol. 14, page 757.	3d article treaty March 21, 1866, for support of schools, &c.	3,500 00	70,000 00
Senecas.	Permanent annuities.	Vol. 7, pages 161 and 179.	4th article treaty Sept. 29, 1817, \$500; 4th article treaty Sept. 17, 1817, \$500.	1,000 00	20,000 00
Do.	Provision for smith and smith's shops and miller.	Vol. 7, page 349.	4th article treaty Feb. 28, 1831, say \$1,960.	1,660 00	
Senecas of New York.	Permanent annuities.	Vol. 4, page 442.	Act Feb. 19, 1841, \$6,000.	6,000 00	120,000 00
Do.	Interest on \$75,000 at 5 per centum.	Vol. 9, page 35.	Act June 27, 1846, \$3,750.	3,750 00	75,000 00
Do.	Interest on \$43,050 transferred from the Ontario Bank to the United States Treasury.	do	Act June 27, 1846, \$2,152 50.	2,152 50	43,050 00
Senecas and Shawnees.	Permanent annuities.	Vol. 7, page 119.	4th article treaty Sept. 17, 1818.	1,000 00	20,000 00
Do.	Provisions for the support of smith and smith's shops.	Vol. 7, page 352.	4th article treaty July 20, 1831.	1,060 00	
Senecas, Mixed Senecas and Shawnees; Quapaws; Confederated Peorias, Kaskaskias, Weas, and Piankeshaws; Ottawas of Blanchard's Fork and Roche de Bouf, and certain Wyandotts.	Five installments for blacksmith and assistant, shop and tools, iron and steel for shop, for Shawnees.	Vol. 15, page 515.	8th article treaty Feb. 23, 1867; three installments of \$500 each unappropriated.	1,500 00	
Do.	Six installments for pay of blacksmith and for necessary iron and steel and tools, for Peorias, Kaskaskias, &c.	Vol. 15, page 520.	27th article treaty Feb. 23, 1867; four installments of \$1,123 29 each unappropriated.	4,493 16	
Shawnees.	Permanent annuities for education.	Vol. 7, pages 51 and 100.	4th article treaty Aug. 3, 1795; 3d article treaty May 10, 1854; and 4th article treaty Sept. 29, 1817.	3,000 00	60,000 00
Do.	Interest on \$40,000 at 5 per centum.	Vol. 10, page 1056.	3d article treaty May 10, 1854.	2,000 00	40,000 00
Shoshones—Western band.	Twenty installments of \$5,000 each, to be expended under the direction of the President.		7th article treaty Oct. 1, 1863; thirteen installments unappropriated.	65,000 00	
Shoshones—Eastern band.	Twenty installments of \$10,000 each, to be expended under the direction of the President.		5th article treaty July 2, 1863; thirteen installments unappropriated.	130,000 00	

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws: Statutes at Large.	Number of installments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Shoshones—North-western band.	Twenty installments, of \$5,000 each, to be expended under the direction of the President.	Vol. 13, page 663	3d article treaty July 30, 1863; thirteen installments unappropriated.	.....	\$65,000 00	.....	.....
Shoshones—Gosbip band.	Twenty installments, of \$1,000, each to be applied under the direction of the President.	Vol. 13, page 682	7th article treaty October 7, 1863; thirteen installments unappropriated.	.....	13,000 00	.....	.....
Shoshones and Bannocks.	Shoshones: Three installments, to purchase seeds and implements.	Vol. 15, page 675	8th article treaty July 3, 1868; still due, at \$2,500 each.	.....	7,500 00	.....	.....
Do.....	Purchase of clothing for men, women, and children.	Vol. 15, page 676	9th article treaty July 3, 1868; estimated at \$13,874.	\$13,874 00	.....	.....	.....
Do.....	Purchase of such articles as may be considered proper by the Secretary of the Interior for persons roaming and those engaged in agriculture.	.....do.....	9th article treaty July 3, 1868; estimated at \$30,000.	30,000 00	.....	.....	.....
Do.....	Pay of physician, teacher, carpenter, engineer, farmer, and blacksmith.	.....do.....	10th article treaty July 3, 1868; estimated at \$6,800.	6,800 00	.....	.....	.....
Do.....	Three installments, to be expended in presents.	.....do.....	12th article treaty July 3, 1868; still due, at \$500 each.	.....	1,500 00	.....	.....
Do.....	Pay of blacksmith, and furnishing iron, steel, &c.	Vol. 15, page 675	8th article treaty July 3, 1868; estimated at \$2,000.	2,000 00	.....	.....	.....
Do.....	Bannacks: Purchase of clothing for men, women, and children.	Vol. 15, page 676	9th article treaty July 3, 1868; estimated at \$6,937.	6,937 00	.....	.....	.....
Do.....	Purchase of such articles as may be considered proper by the Secretary of the Interior for persons roaming and those engaged in agriculture.	.....do.....	9th article treaty July 3, 1868; estimated at \$16,000.	16,000 00	.....	.....	.....
Do.....	Purchase of seeds and agricultural implements.	.....do.....	8th article treaty July 3, 1868; estimated at \$10,000.	10,000 00	.....	.....	.....
Do.....	Pay of physician, teacher, carpenter, miller, engineer, farmer, and blacksmith.	.....do.....	10th article treaty July 3, 1868; estimated at \$6,800.	6,800 00	.....	.....	.....

Sisseton and Wahpeton of Lake Traverse and Devil's Lake.	Amount to be expended in such goods, provisions, and other articles, as the President may from time to time determine, &c.	Vol. 15, page 509	12th article treaty July 3, 1855; two installments, of \$500 each, unappropriated. Senate amendment to treaty February 19, 1867.	100,000 00	1,000 00	
Six Nations of New York.	Permanent annuities in clothing, &c.	Vol. 7, page 46	6th article treaty November 11, 1794.		\$4,500 00	\$90,000 00
Siou x, (different bands.)	Erection of a steam circular saw-mill, with a grist mill and shingle machine attached.	Vol. 15, page 636	4th article treaty April 29, 1868.	8,000 00		
Do.	Purchase of seeds and agricultural implements.	do	10th article treaty April 29, 1868.	15,000 00		
Do.	Purchase of clothing for men, women, and children.	Vol. 15, page 638	10th article treaty April 29, 1868; estimated at \$159,400.	159,400 00		
Do.	Pay of blacksmith, and for iron and steel, &c.	do	8th article treaty April 29, 1868; estimated at \$2,000.	2,000 00		
Do.	Purchase of such articles as may be considered proper by the Secretary of the Interior for persons roaming and those engaged in agriculture.	do	10th article treaty April 29, 1868; estimated at \$236,000.	236,000 00		
Do.	Purchase of 7,300,000 pounds of beef, and the same quantity of flour.	do	10th article treaty April 29, 1868; estimated at \$1,314,400.	1,314,000 00		
Do.	Pay of physician, five teachers, carpenter, miller, engineer, farmer, and blacksmith.	Vol. 15, page 640	13th article treaty April 29, 1868; estimated at \$10,400.	10,400 00		
Do.	Three installments, to be expended in presents.	do	14th article treaty April 29, 1868; two installments, of \$500 each, due.		1,000 00	
S'Klallams.	Five installments on \$60,000, being fifth series.	Vol. 12, page 934	5th article treaty June 26, 1855; four installments, of \$2,400 each, due.		9,600 00	
Do.	Twenty installments, for support of an agricultural and industrial school, and pay of teachers.	do	11th article treaty June 26, 1855; nine installments, of \$2,500 each, unappropriated.		22,500 00	
Do.	Twenty years' employment of blacksmith, carpenter, farmer, and physician.	Vol. 12, page 935	11th article treaty June 26, 1855; nine installments, of \$4,600 each, unappropriated.		41,400 00	
Do.	For smith and carpenter shop and tools.	do	11th article treaty June 26, 1855.	500 00		
Tabeguache band of Utahs.	Ten installments, of \$20,000 each.	Vol. 13, page 675	8th article treaty October 7, 1863; goods, \$10,000; provisions, \$10,000; three installments unappropriated.	60,000 00		
Do.	Purchase of iron, steel, and tools for blacksmith shop, and pay of blacksmith and assistant.	do	10th article treaty October 7, 1863; iron and steel, \$220; blacksmith and assistant, \$1,100.	1,320 00		
Tabeguache, Mucache, Capote, Weminuche, Yampa, Grand River, and Uintah bands of Utes.	Pay of two carpenters, two millers, two farmers, one blacksmith, and two teachers.	Vol. 15, page 622	15th article treaty March 2, 1868.	11,000 00		
Do.	Purchase of iron and steel and the necessary tools for the blacksmith shop.	Vol. 15, page 621	15th article treaty March 2, 1868.	220 00		

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws: Statutes at Large.	Number of installments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities, incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid, and amounts which, invested at five per cent., would produce permanent annuities.
Tabeguache, Mucache, Capote, Weminuche, Yampa, Grand River, and Uintah bands of Utes—Cont'd.	Thirty installments, of \$30,000 each, to be expended under the direction of the Secretary of the Interior, for clothes, blankets, and such other articles as he may think proper.	Vol. 15, page 622	11th article treaty March 2, 1868; twenty-eight installments unappropriated.	.....	\$840,000 00	.....	.....
Do.....	Annual amount to be expended, under the direction of the Secretary of the Interior, in supplying said Indians with beef, mutton, wheat, flour, beans, potatoes, &c.	.....do.....	15th article treaty March 2, 1868.	\$30,000 00	.....	.....	.....
Umpquas and Calapooias, of Umpqua Valley, Oregon.	Five installments of the 4th series of annuities, for beneficial objects.	Vol. 10, page 1126	3d article treaty Nov. 29, 1855; four installments of \$1,000 each, unappropriated.	.....	4,000 00	.....	.....
Do.....	Support of teachers, &c., twenty years.....	Vol. 10, page 1127	6th article treaty Nov. 29, 1855; four installments of \$1,450 each, still due.	.....	5,800 00	.....	.....
Umpquas, (Cow Creek band.)	Twenty installments of \$550 each.....	Vol. 10, page 1027	3d article treaty Sept. 19, 1853; three installments, unappropriated.	.....	1,650 00	.....	.....
Walla-Walla, Cayuse, and Umatilla tribes.	Five installments of the 3d series, to be expended under the direction of the President.	Vol. 12, page 946.	2d article treaty June 9, 1855; four installments of \$4,000 each, unappropriated.	.....	16,000 00	.....	.....
Do.....	Twenty installments for pay of two millers, one farmer, one superintendent of farming operations, two school-teachers, one physician, one blacksmith, one wagon and plow maker, and one carpenter and joiner.	Vol. 12, page 947.	4th article treaty June 9, 1855; nine installments of \$11,200 each, unappropriated.	.....	100,800 00	.....	.....
FRASER.....	Twenty installments for mill fixtures, tools, medicines, books, stationery, furniture, &c.	.....do.....	4th article treaty June 9, 1855; nine installments of \$3,000 each, unappropriated.	.....	27,000 00	.....	.....

Do.....	Twenty installments of \$1,500 each, for the head chiefs of these bands, (\$500 each.)	.....do.....	5th article treaty June 9, 1855; nine installments, unappropriated.	13,500 00		
Winnebagoes.....	For interest on \$1,000,000, at 5 per centum.....	Vol. 7, page 546; vol. 12, p. 623.	4th article treaty Nov. 1, 1837, and Senate amendment July 17, 1862.		\$50,000 00	\$1,000,000 00
Do.....	Thirty installments of interest on \$85,000.....	Vol. 9, page 879.	4th article treaty Oct. 13, 1846; six installments of \$4,250 each, unappropriated.	25,500 00		
Do.....	Interest on \$200,000, at 5 per centum, under the direction of the Secretary of the Interior.		Act July 15, 1870.....		10,000 00	200,000 00
Wall-pah-pe tribe of Snake Indians.	Five installments of \$2,000 each, under the direction of the President.	Vol. 14, page 684.	7th article treaty Aug. 12, 1865; one installment, unappropriated.	2,000 00		
Yakamas.....	Five installments of the 3d series, for beneficial objects, at the discretion of the President.	Vol. 12, page 953.	4th article treaty June 9, 1855; four installments of \$6,000 each, unappropriated.	24,000 00		
Do.....	Twenty installments for support of two schools, one of which to be an agricultural and industrial school, keeping them in repair, providing books, stationery, and furniture.	.....do.....	5th article treaty June 9, 1855; nine installments of \$500 each, unappropriated.	4,500 00		
Do.....	Twenty installments for one superintendent of teaching and two teachers.	.....do.....	5th article treaty June 9, 1855; nine installments of \$3,200 each, unappropriated.	28,800 00		
Do.....	Twenty installments for one superintendent of farming and two farmers, two millers, two blacksmiths, one tinner, one gunsmith, one carpenter, and one wagon and plow maker.	.....do.....	5th article treaty June 9, 1855; nine installments of \$11,400 each, unappropriated.	102,600 00		
Do.....	Twenty installments for keeping in repair hospital and furnishing medicines, &c., and pay of physician.	.....do.....	5th article treaty June 9, 1855; nine installments of \$1,700 each, unappropriated; physician, \$1,400; hospital, &c., \$300.	15,300 00		
Do.....	Twenty installments for keeping in repair grist and saw mill, and furnishing the necessary tools therefor.	.....do.....	5th article treaty June 9, 1855; nine installments of \$500 each, unappropriated.	4,500 00		
Do.....	Twenty installments for keeping in repair buildings for employes.	.....do.....	5th article treaty June 9, 1855; nine installments of \$300 each, unappropriated.	2,700 00		
Do.....	Salary of head chief for twenty years.....	.....do.....	5th article treaty June 9, 1855; nine installments of \$500 each, unappropriated.	4,500 00		
Do.....	Twenty installments for keeping in repair blacksmith's, tinsmith's, gunsmith's, carpenter's, and wagon and plow maker's shops, and furnishing tools therefor.	.....do.....	5th article treaty June 9, 1855; nine installments of \$500 each, unappropriated.	4,500 00		
Yancton tribe of Sioux.	Ten installments of \$40,000 each, of the 2d series, to be paid to them or expended for their benefit.	Vol. 11, page 744.	4th article treaty April 19, 1858; eight installments, unappropriated.	320,000 00		
	Total.....			2,532,636 77	6,658,489 03	354,427 24
						6,777,030 48

OFFICE INDIAN AFFAIRS, October 25, 1870.

REPORT OF THE DIRECTOR OF THE MINT.

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REPORT
OF
THE DIRECTOR OF THE MINT.

MINT OF THE UNITED STATES,
Philadelphia, October 24, 1870.

SIR: I have the honor to submit the following report of the operations of the Mint and branches for the fiscal year ending June 30, 1870:

DEPOSITS AND COINAGE.

The deposits of bullion at the Mint and branches during the fiscal year were as follows: Gold, \$29,485,268 45; silver, \$3,504,942 51. Total deposits, \$32,990,210 96. Deducting the redeposits, or bars made at one branch of the Mint and redeposited in another for coinage, the amount will be \$30,408,788 10.

The coinage for the same period was as follows: Gold coin, number of pieces, 1,156,087; value, \$22,257,312 50; unparted and fine gold bars, \$7,846,052 25; silver coin, pieces, 4,649,398; value, \$1,767,253 50; silver bars, \$902,800 66; nickel, copper, and bronze pieces, 18,154,000; value, \$611,445; total number of pieces struck, 23,961,292; total value of coinage, \$33,384,863 91.

The distribution of the bullion received and coined at the Mint and branches was as follows:

Philadelphia.—At Philadelphia, gold deposited, \$2,880,069 22; gold coined, \$2,830,752 50; fine gold bars, \$171,624 97; silver deposited and purchased, \$1,352,588 09; silver coined, \$1,152,960 50; silver bars, \$195,078 01; nickel, copper, and bronze coinage, value, \$611,445. Total deposits of gold and silver, \$4,232,657 31; total coinage, \$4,961,860 98; total number of pieces, 21,330,546.

San Francisco.—At the branch mint, San Francisco, the gold deposits were \$18,816,981 07; gold coined, \$19,316,050; silver deposited and purchased, \$494,418 11; silver coined, \$594,500. Total deposits and purchases, \$19,311,399 18; total coinage, \$19,910,550; total number of pieces, 2,592,180.

New York.—The assay office in New York received during the year, in gold bullion, \$6,657,891 94; in silver bullion, including purchases, \$1,613,364 46. Total value received, \$8,271,256 40. Number of fine gold bars stamped, 7,426; value, \$6,656,268 11; silver bars, 5,984; value, \$707,400 04; total value of gold and silver bars stamped, \$7,363,668 15.

Denver.—At the branch mint, now assay office, Denver, Colorado, the deposits for unparted bars were, gold, \$990,063 18; silver, \$15,987 08; total deposits, \$1,006,050 26. This statement exhibits a very gratifying increase in the deposits over those of last year, and we have every reason to anticipate a continuing increase in the deposits and business

of this office. It is principally engaged in melting, assaying, and stamping gold and silver bullion, and returning the same to the depositors in unparted bars, bearing the Government stamp of weight and fineness. The experience of the past year fully justifies the declaration made in my last annual report, that "as an assay office it will meet all the demands of the miner, and promote as effectually the mining interests of the region as a mint for coinage could possibly do." All this it has accomplished promptly and satisfactorily, and greatly aided and encouraged the efforts made to discover and increase the production of the precious metals.

Charlotte.—The deposits at the branch mint, Charlotte, North Carolina, now in operation as an assay office, have not been large, but are increasing. These deposits are assayed, and returned to depositors in the form of unparted bars. The deposits for bars during the year were, gold, \$16,108 60; an increase of \$12,948 20 over those of last year.

Dahlonega and New Orleans.—The branch mints at Dahlonega, Georgia, and New Orleans, Louisiana, are still closed, and no necessity exists for their being again opened, either as assay offices or branch mints.

Carson City.—The branch mint at Carson City, Nevada, is now in operation. In May, 1869, the fitting up of this branch for business as a mint was commenced, and completed in December of that year. On the 8th of January, 1870, it was opened for the reception of bullion. The superintendent, in his report, says: "Since that time the business has been steadily increasing, and, with the facilities afforded other institutions of its kind, will do a large business, both in refining and coining." This branch mint, to make it efficient and successful, requires a bullion fund equal to the legitimate demands of business and the just expectations of its depositors. No such fund has, as yet, been provided for the institution. The urgent request of the superintendent for such fund was approved by the Director, and forwarded to the proper authorities for their consideration and action. It is desirable that the subject should be favorably considered, and the fund provided. "The delay," says the superintendent, in his report, "in giving the branch a sufficient amount of gold and silver to cash deposits so soon as their value should be determined, has operated very injuriously, as well in regard to the amount of bullion received as in the expense of working it. Large lots of bullion can be worked with far less percentage of wastage than small ones, and the labor of re-melting and re-assaying has been much greater than if larger quantities could have been worked at once."

In reference to the future of this branch, and its influence in developing the mineral resources of the country, the report says: "The mining interests of the country, from whence the larger portions of bullion is received, are improving rapidly. New mines are being developed, and larger quantities of bullion produced as the cost of working the ore is becoming reduced." "With proper arrangement and facilities afforded this branch it will increase its business materially during the next fiscal year, and give much aid in developing the mining interests of this and adjoining States."

The deposits at this branch during the year were, gold, \$124,154 44; gold coined, \$110,576 05; silver deposits and purchases, \$28,262 16; silver coined, \$19,793. Total deposits and purchases, \$152,416 60; total coinage, \$130,369 05; total number of pieces, 38,566. The report is very encouraging, and it is earnestly desired that the present anticipations of its officers may be fully realized in the future prosperity of this branch. I cannot forbear repeating the declaration made in my last annual report, that the policy of the Government, in relation to the

development of the mineral wealth of our country, should be liberal and generous.

Branch mint policy.—For my views on the subject of assay offices, and the impolicy of increasing the number of branch mints, I refer respectfully to my previous reports, in which they will be found fully and freely expressed.

The importance of the early completion of the new branch mint building at San Francisco cannot be too strongly urged upon the Government. Every consideration of public and private interest demands it. I have, in former reports, expressed my convictions of the importance of this work, and now earnestly repeat the recommendations then made.

REDEMPTION OF COPPER AND NICKEL COINS.

As authorized by law, the redemption of the nickel-copper cents was continued during the fiscal year, by exchange for the five-cent nickel coins. The amount thus redeemed was, in pounds, 68,237; value, \$66,872 26. The amount redeemed last year was \$101,465 25, showing a decrease of \$34,592 99, and being \$193,609 78 less than the amount redeemed during the fiscal year, ending June 30, 1868. The amount now outstanding is but little, if any, in excess of the actual demand. This is evident from the fact of the decreasing redemption, and that orders during the past year for the bronze one and two-cent pieces were largely in excess of the amount redeemed.

Should provision be made by law for the redemption of the one-cent and two-cent bronze coins? I have no hesitation in answering this question in the negative. No consideration of public interest or private convenience demands the redemption of those coins or the substitution of a nickel one-cent piece for the bronze coin of that denomination. Provision is already made for redeeming the five-cent nickel coins, and beyond this the redemption of the base coinage is not demanded or expected by the public. I respectfully refer you to my remarks on this subject in my last annual report.

Profits.—The net profits of the nickel-copper and bronze coinage paid into the Treasury of the United States during the fiscal year were \$275,000. The demand for this small coinage has, from various causes, largely declined. The redemption and recall of the paper fractional currency would increase the demand. As required by law, the alloy of the minor coinage has been regularly assayed and reported by the assayer of the Mint, and the legal proportion of the constituent metals has been properly maintained.

SILVER-TOKEN COINAGE.

In my last annual report I urged the adoption of a silver currency "for change," in lieu of the postal or small note currency, as an important adjuvant to a general resumption of specie payments, and that such substitution would be acceptable to the people and fully approved by them. It is gratifying to know that the suggestions then made have had the approval of men well versed in political economy and of sound practical judgment. A number of our leading commercial newspapers have also emphatically endorsed the proposition. The recommendation made was, in substance, that, without waiting for the resumption of specie payments, Congress shall authorize the issue, at once, of silver coins of the denominations of 10, 25 and 50 cents; that while the weight of the proposed coins be reduced below that of the corresponding present

silver coins, the standard fineness should be preserved; in other words, those coins to be of equal purity with the present silver coinage; that they be issued to a limited amount, adequate to supply the real wants of the community, in exchange for United States notes, including fractional currency, and be made a legal tender to a small amount, say five or ten dollars. Such substitution would be a real reform in our currency, and less objectionable in form and fact than the present paper issues of the lower fractions of the dollar. The objections to this proposed coinage will apply with equal force to the present fractional silver coinage; for this last, while of standard fineness, is both in weight and value below the true standard; and if the objections apply with equal force to our present silver coinage, how much more to our small notes, our paper change, the material of which has no intrinsic value whatever, and which is, and can be so easily counterfeited? The reduction in weight of these coins, while it would render them intrinsically worth less than the nominal value, would not make them unacceptable as "change," but would counteract any disposition to hoard or export them, and thus keep them in constant circulation. A supply of silver for the purpose of this coinage could be readily obtained. The product of silver in Nevada and Colorado will be sufficient to meet this demand, and could come direct to us from Denver, Carson, and Virginia cities without going to San Francisco, or passing through the hands of speculators. By reason of the profits of this coinage we could afford to pay a price sufficient to divert our silver product either from China or Europe. Other sources of supply would be open to us. In any contingency a full supply of silver could be procured. The coins would be issued in exchange for paper currency, and be redeemed in like manner; and when specie payments are resumed, or having returned to a permanent specie basis, we could recoin the amount redeemed and return it to the general specie circulation of the country.

Recoining of silver, when long used as a circulating medium, is a necessity; as it becomes deteriorated in value and defaced by abrasion when in constant use. Recoining, then, is no objection to the new coinage.

In the language of one who has given this subject much intelligent consideration, and whose published essays are full of information, "This is not a scheme for debasing the standard of value. Its only object is to restore silver upon such a basis, under legal sanctions, as will enable it to keep its subsidiary place, whether the chief currency be paper, as it is now, or gold, as we hope it will soon be. Limited in legal tender and in amount of issue, these silver coins will serve their purpose as well as if they were twice as heavy; in fact, will be found more convenient."

The following statement or table exhibits the weight, diameter, and value of the present and proposed silver coinage.

Present Coinage.

Denomination.	Weight.	Diameter.	Value.
	<i>Grains.</i>	<i>Millimeters.</i>	<i>Cents.</i>
Half dollar.....	192	30	50
Quarter dollar.....	96	23 $\frac{1}{2}$	25
Dime.....	38 $\frac{1}{10}$	17 $\frac{1}{2}$	10

Proposed Coinage.

Denomination.	Weight.	Diameter.	Value.
	<i>Grains.</i>	<i>Millimeters.</i>	<i>Cents.</i>
Half dollar.....	140	29	36 $\frac{1}{10}$
Quarter dollar.....	70	22 $\frac{1}{2}$	18 $\frac{2}{10}$
Dime.....	28	16	7 $\frac{3}{100}$

If the proposed reduction should be deemed too great, a weight of 168 grains for the half dollar, and other pieces in proportion, as already proposed in Congress, would enable us to coin silver so long as gold is not over 19 per cent. premium.

WORK OF THE MINT AND BRANCHES.

The mint work is necessarily hindered and restricted by the continued suspension of specie payments. We are doing less than was done many years ago, when there was a much smaller population and far less wealth. Certainly there is no need of creating any more coining establishments.

Emerging from a tremendous civil war, which shook every social interest to the very foundation, it is no wonder that our currency continues in an abnormal condition. Most of our people rarely get the sight of a gold or silver coin. They know, by the state of the money market, the relation between the precious metals and current paper notes, and they must be kept advised of this to understand what is the real value of those notes; but the gold, by which the measure is made, is almost as much out of sight as the sacred pound troy, or kilogram, carefully guarded as the final resort. But the people at large will never give up the idea that the real money is made of gold and silver; made of definite weight and fineness, and certified by Government stamp. They will use paper, and its use will increase; its imponderable property makes it a very great convenience. Still it is only paper; a little fire or water destroys it; and if it does not bear a market relation to gold, it may be kept safe and yet will buy nothing. A cabinet minister of England has intimated that we might do without gold and silver money were it not that we must bend to popular prejudices. But in this matter the common sense of the masses is superior to the subtle arguments of statesmen and financiers.

Paper, guaranteed by Government, answers some of the ends of money, at least within the bounds of its Government; but gold, primarily, and silver as a subsidiary, *perfectly* answer all the requirements of currency. They would seem to have been so designed by an all-wise Creator in foresight of the needs of civilized society. Their adaptation is admirable. They are scarce and valuable; always in request for articles of ornament, or household use of the higher type; they pass through fire without loss, and are easily restored to the former condition; they are ductile and easily wrought; their quality or fineness can be quickly and most minutely ascertained; they are pleasant to the touch, and their color is distinctive, beautiful, and inimitable. In addition to all this, the superior metal, gold, has a weightiness or specific gravity which sets at naught the baser imitations; and both metals, if heavy to carry, are solid to keep. They may be said to last forever.

Very many coins, both gold and silver, struck centuries before the Christian era, continue almost as fresh and bright as when they first left the mint. This is not saying that they will not suffer by wear; but that in their own nature, and with ordinary care, they are indestructible. Such peculiar qualities do not belong to paper or any other substitute for money.

It really seems necessary to reproduce these well-known facts from time to time to counteract the danger of falling into the very error just quoted as coming from a British statesman. Indeed, a highly respectable journal, noted for its judicious money articles, has said that as our portemonnaies are now so well adapted to notes of all sizes, down to the lower fractions of a dollar, we might as well keep on with those bits of paper and dispense with silver.

Thus a mere paper fractional currency, got up to serve an exigency, is first endured, and finally embraced, even in rags. The retired writer, sitting at a desk, may persuade himself into such a notion; but those who are paying and receiving in shops and markets are heartily tired of handling and respecting as money what they would not handle and respect as anything else. These crumpled notes induce habits of prodigality and wastefulness. A man will spend a ragged quarter of a dollar where he would save a solid silver coin of the same denomination. These arguments are not so much felt by the favored few, especially in cities, who can commonly supply themselves with fresh and clean notes; but the case is different in the open country where people must take what they can get.

But the deficiency of mint work is not solely due to the continued suspension of specie payments. It happens in other countries where there is no such suspension. The Royal Mint of London, a gigantic institution, whose work diffuses itself throughout the world, often has its times of relaxation and leisure, because there are times when there is money enough. So we must expect similar alternations; and indeed we have them. Some years we have been overcrowded, other years we have had little to do. The same irregularities attach to many departments of business, however unwelcome they may be to those who like to be steadily employed.

Although at present the amount of work in the Mint and branches is not so great as in former years, by reason of causes over which these institutions have no control, yet it is gratifying, on taking a review of their operations for the past ten or eleven years, to see how large and important these have been. The deposits and coinage at the mints in Philadelphia, San Francisco, and the assay office in New York, are worthy of special attention, and prove that these institutions have well fulfilled their respective duties.

The following tables made from official records of the value of the deposits in gold and silver from the fiscal year ending June 30, 1859, to 1869, inclusive, at Philadelphia, San Francisco, and New York; and of the coinage in value and number of pieces at the Philadelphia and San Francisco mints, will exhibit the nature and extent of the work done, and quietly and significantly tell their own story.

Table of deposits of gold and silver at the United States Mint, Philadelphia; branch mint, San Francisco; and assay office, New York, from 1859 to 1869, inclusive.

Years.	U. S. Mint, Philadelphia.	San Francisco.	New York.
1859	\$5,017,913 02	\$14,412,340 47	\$13,877,016 95
1860	5,022,524 34	11,800,053 58	7,266,629 95
1861	53,617,072 63	12,456,825 92	54,149,865 32
1862	28,142,616 73	16,885,737 10	26,188,863 87
1863	3,787,564 28	18,898,894 21	2,137,642 82
1864	3,225,982 96	19,332,118 50	1,876,377 04
1865	6,781,156 16	19,348,617 69	5,570,371 27
1866	10,690,575 45	18,346,920 49	9,748,678 00
1867	10,312,885 86	19,010,037 15	12,439,618 05
1868	4,385,684 36	15,693,426 18	6,724,190 39
1869	4,185,801 23	18,069,738 55	10,144,608 06
Total	135,169,777 02	184,254,709 84	150,123,861 72

Grand total of deposits \$469,548,348 58

Statement of coinage at the United States Mint, Philadelphia, and the San Francisco branch mint, from 1859 to 1869, inclusive, together with the number of pieces struck.

Years.	United States Mint.		San Francisco branch mint.	
	Coinage and fine bars.	No. of pieces.	Coinage and fine bars.	No. of pieces.
1859	\$5,976,887 67	44,883,111	\$14,234,241 55	1,463,893
1860	5,553,653 14	38,091,348	12,461,911 52	1,417,475
1861	49,666,130 13	21,315,255	12,690,485 61	1,144,300
1862	32,274,088 00	25,951,899	16,187,978 65	2,345,000
1863	4,184,497 37	49,108,402	18,551,598 68	2,872,173
1864	3,560,436 40	45,114,276	19,536,809 02	1,869,120
1865	8,016,197 40	85,548 735	19,144,875 58	1,775,116
1866	11,142,529 50	36,498,042	18,498,250 00	1,929,881
1867	12,309,091 24	56,952,110	19,005,048 54	2,351,000
1868	5,892,560 00	46,663,824	15,072,000 00	3,072,250
1869	5,114,671 03	34,660,168	19,056,000 00	2,006,500
Total	143,490,741 88	484,787,170	184,439,199 15	22,246,708

Memorandum of gold and silver bars made from 1859 to 1869, inclusive.

At Philadelphia Mint	\$1,457,615 39
At San Francisco	1,412,816 79
Total gold and silver bars	2,870,432 18
Philadelphia over San Francisco	44,798 60

Recapitulation.—Coinage and fine bars.

At San Francisco, 1859 to 1869	\$184,439,199 15
At Philadelphia, 1859 to 1869	143,490,741 88
Total	327,929,941 03
San Francisco over Philadelphia	40,948,457 27

Number of pieces, 1859 to 1869, inclusive.

At Philadelphia.....	484,787,170
At San Francisco.....	22,246,708
Total.....	507,033,878
Philadelphia over San Francisco.....	462,550,462

It will thus be seen that while the "coinage and fine bars" at the branch mint at San Francisco exceeded in value the "coinage and fine bars" at the Mint at Philadelphia, nearly \$41,000,000. The Mint in Philadelphia, in the number of pieces struck, exceeded the branch at San Francisco over *four hundred and sixty-two millions*.

Now, when it is known that a bronze coin of one cent in value requires nearly as much labor in its preparation and manufacture as a gold dollar or double eagle, the enormous amount of work and labor done at the parent Mint will be seen and appreciated. San Francisco with 22,246,708 pieces produced a coinage of \$184,439,199 15 in value; Philadelphia with 484,787,170 pieces produced a coinage of \$143,490,741 88 in value. If each piece struck at the parent Mint had been equal in value to each piece coined at the San Francisco branch, the coinage at the Philadelphia Mint during the period named would have largely exceeded in value the entire national debt.

Such results are alike creditable to both these minting institutions. The object of these comparisons is not to draw lines of preference among kindred institutions, but to show that each one has had its own work to do, and that where one is to be credited with large value, another is no less to be credited with the large aggregate number of pieces struck.

NEW FOREIGN COINS.

Since the last report, a few new foreign coins have come to the Mint.

1. The gold piece of ten francs, or one carolin, struck in Sweden, is understood to be intended as a contribution to the cause of international coinage upon the French basis. The standards are the same as the similar coin of France. The piece bears the effigy of the King of Sweden, with legends in Swedish, and is creditable as a work of art. But as it does not bear any facile relation to the regular currency of the realm, and is intended only for commercial use, it cannot be said to further the idea of unification. That is to say, there are still two kinds of money; one for home use and one for exportation, requiring some arithmetic to turn the one into the other.

2. The silver piece of 25 cents coined for Canada bears date 1870. It is of the British or sterling fineness, (925 thousandths,) and therefore not intended to be conformed to its sister denomination coined in this country. Nor is it quite of the same bullion value, since our piece contains 86.4 grains fine silver, and the Canada piece 83.25, a difference of nearly 4 per cent. Yet they will no doubt be at par in circulation.

The Canada pound, the former money of account, was rated as equal to four United States dollars, but for the last fifteen years, accounts have been kept there in dollars and cents. The United States silver half and quarter dollars have been their currency for many years. Until recently, payments, large and small, have been made in this coin. But the excessive accumulation of it, especially during our war, and the fact of its not being equal to gold in bullion value, has caused some discredit and depreciation and a large exportation of the coin to a bullion market. And now a new quarter dollar, just mentioned, has been provided; and

along with it, strange to say, a quarter dollar in paper, much after the fashion of our own. It does not appear what is the object of having both a silver and a paper quarter dollar, to be used concurrently, unless it be that the latter is a temporary issue.

3. We note a very conspicuous change in the Mexican dollar; not in the standards, but in the devices. Artistically there is a great improvement. There are, as before, the eagle, and serpent, and cactus, with the legend, *Republica Mexicana*, and date; and, on the other side, the radiated cap of *Libertad*, reduced in size, and under it a scroll of "LEY," with a balance and sword; but the "8 R." (eight reales) is displaced, and the denomination is *Un Peso*, conformably to common usage. The fineness is no longer expressed in *dineros* and *granos*, but the equivalent in thousandths, 902.7. It is quite to be regretted that they did not make it precisely 900, the standard so largely adopted and likely to become universal. In point of fact the great mass of Mexican dollars, of all dates, do not average more than 901. These new pieces bear the dates 1869 and 1870, and the mint-mark of the city of Mexico. Whether the same devices will be used by the various provincial mints, does not appear. There are dollars of Chihuahua, of 1869, bearing the old stamp.

4. We have, also, a new Mexican gold piece, of *Veinten Pesos*, (twenty dollars,) dating 1870, of course intended to supersede the time-honored doubloon, and apparently a continuation of the twenty-dollar piece of the "*Imperio Mexicano*" of 1866. It is three grains heavier, however, than the coin of Maximilian; that is, it is 523 troy grains, or 1.09 ounce. It bears the usual legend, *Republica Mexicana*, the value, and the figures 875, expressive of fineness, equal to 21 carats, as formerly. At these rates it is equal to \$19 72 in our money, without mint charge. It is a very rare piece just now, but may become common in future years.

The gold pieces of Maximilian will forever be curiosities in cabinets of rare coins.

The new Mexican dollars, varying from 415 to 417 grains, may be said to maintain the usual average weight. New pieces of the old type are found to run as high as 905 thousandths in fineness. A coin so much used in commerce ought to be more steady.

Of the new series of Bolivian coins, only the dollar has yet appeared in this country; and it proves to be, as intended, on a par with the French piece of five francs in weight and fineness.

DEVICES ON COINS.

This might be a proper opportunity to say a few words in regard to the changing of devices on coins, about which there is a wide diversity of opinion.

As to the Mexican dollar, it is not exactly in the category of national coins. It is eminently international, and a special favorite in the Asiatic ports. There its well-known face, though somewhat rude, makes it instantly receivable. In a new dress, and with a contracted diameter, it may be an object of suspicion; and in that point of view it might have been better to have retained the old devices, just as in Austria they still coin a dollar for the Levant trade, bearing the head of Maria Theresa and the date 1780.

But the question remains, whether coins less cosmopolitan may be frequently changed in appearance. Those who are fond of making cabinet collections, and the lovers of art generally, are clamorous for new pictures. They would like the series of coins to be monuments of

national history—sure witnesses of events—like the coins of ancient Rome. At least they demand that “heads and tails” shall not present their dull monotony for long decades of years, so that there is no mark of difference except the date. Our own coin is particularly liable to this objection. In other lands kings and emperors die or are displaced, and everybody is eager to get the new coin with the new head. But here it must be, under the law, a “figure emblematic of liberty,” which, indeed, allows some liberty of full length, or head and bust; but, after all, it is only an idea, or an abstraction, and, as past experience shows, very much a stereotype. And one reason for this practice is to be found not only in the rigid requirements of the law, but in the counter opinion, which considers that there ought to be no marked change except where there is a change of standards, this being the very proper way to introduce them. It is argued that a coin in a new dress always creates a necessity for explanation and induces some apprehension. The certificate which a government stamps upon its coin is a very sacred thing, much like the great seal of a state, whose fixedness indicates stability. So that while this numismatic party would not forbid occasional changes, and would always have them to indicate a new weight or fineness, they are very conservative in their adherence to old and well-known types.

These remarks are not made to preface an opinion on the question, but merely to show how the question stands, that others may judge for themselves.

MINERAL SPECIMENS.

A part of the almost daily business of our assay department is to examine and report upon mineral specimens sent or brought from all parts of the United States. This work is extra-official, but is cheerfully performed as a public benefit. In cases where a chemical trial is required, there is a moderate charge, which inures to the expense account of the mint.

It is to be regretted, however, that there is so little discernment among those who fancy they have made a discovery, inasmuch as we are constantly called upon to examine stones of the most ordinary character, of no greater value than for building or paving.

Our school teachers or country physicians might, and, as a general rule, perhaps they do, acquire enough of the principles of mineralogy and geology to be of real use to their unlettered neighbors in this respect, and save the expensive transmission of boxes of stone over long lines of travel. In some cases the wizard expert of the mineral rod, or the village blacksmith, has excited high hopes which it was our unpleasant duty to dissipate. In other cases Indian traditions have been confidently relied on, and we have been compelled to contradict the science or the legends of the aborigines.

A moderate knowledge of geological impossibilities would quiet any apprehensions of silver or gold, save in infinitesimal proportions, in many a large expanse of our country. Happily we have other kinds of riches buried in the soil everywhere, of which we may be as proud, and with which we may be as well satisfied, as with our unequaled mines and domains of precious metals.

Table of foreign coins.—The statement of the weight, fineness, and value of foreign coins, required by law to be made annually, will be found appended to this report. The additions made to our annual tables have been noticed in this report.

Medal department.—This department has been successfully operated

during the past year. A large number of medals have been made and sold.

The Mint cabinet.—The cabinet of coins and medals still continues to attract a large number of visitors from every State in the Union, and from foreign countries. It deserves the fostering care of the Government.

Statistical tables.—The statistics relating to the deposits of bullion and coinage at the Mint of the United States and branches will be found in the tabular statements hereto annexed.

Since the publication of the last annual report, inaccuracies were discovered in the statistical tables for a year or two previous, that made some of the later exhibits practically unreliable. All the tables have since been carefully collated and compared for several years past, and as now presented are believed to be correct and trustworthy.

Very respectfully, your obedient servant,

JAMES POLLOCK;

Director of the Mint.

Hon. GEORGE S. BOUTWELL,

Secretary of the Treasury, Washington, D. C.

A.—Statement of deposits at the Mint of the United States, the branch mint, San Francisco, assay office, New York, and branch mint, Denver, during the fiscal year ending June 30, 1870.

Description of bullion.	Mint, U. S., Philadelphia.	Branch mint, San Francisco.	Assay office, New York.	Branch mint, Denver.	Branch mint, Charlotte.	Branch mint, Carson City.	Total.
GOLD.							
Fine Bars	\$941, 823 95	\$12, 207, 388 25					\$13, 149, 212 20
Mint bars redeposited	589 77		\$592, 049 75				592, 639 52
United States bullion	990, 972 71	6, 282, 834 17	5, 284, 098 80	\$990, 063 18	\$16, 108 60	\$124, 154 44	13, 688, 231 90
United States coin	128, 294 88		76, 459 99				204, 754 87
Jewelers' bars	155, 550 36		391, 335 53				546, 885 89
Foreign coin	261, 335 71	203, 559 12	90, 249 85				555, 144 68
Foreign bullion	401, 501 84	123, 199 53	223, 698 02				748, 399 39
Total gold	2, 880, 069 22	18, 816, 981 07	6, 657, 891 94	990, 063 18	16, 108 60	124, 154 44	29, 485, 268 45
SILVER.							
Fine bars	1, 017, 100 87	174, 267 31					1, 191, 368 18
Mint bars redeposited	10, 256 79		149 54				10, 406 33
United States bullion	259, 601 06	151, 085 19	725, 459 57	15, 987 08	322 61	28, 262 16	1, 180, 717 67
United States coin	8, 340 37		174, 845 78				183, 186 15
Jewelers' bars	18, 564 50		137, 789 00				156, 353 50
Foreign coin	33, 386 29	167, 625 49	532, 345 84				733, 357 62
Foreign bullion	5, 338 21	1, 440 12	42, 774 73				49, 553 06
Total silver	1, 352, 588 09	494, 418 11	1, 613, 364 46	15, 987 08	322 61	28, 262 16	3, 504, 942 51
Total gold and silver	4, 232, 657 31	19, 311, 399 18	8, 271, 256 40	1, 006, 050 26	16, 431 21	152, 416 60	32, 990, 210 96
Less redeposits at different institutions: gold	961, 827 71		592, 049 75				2, 581, 422 86
silver	1, 027, 395 86		149 54				
Total less redeposits							30, 408, 788 10

B.—Statement of the coinage at the Mint of the United States, the branch mint, San Francisco, assay office, New York, and branch mints, Carson City, Charlotte, and Denver, during the fiscal year ending June 30, 1870.

Denomination.	Mint, U. S., Philadelphia.		Branch mint, San Francisco.		Assay office, N. Y.	Branch mint, Denver.	Carson City.		Charlotte, N. C.	Total.	
	Pieces.	Value.	Pieces.	Value.	Value.	Value.	Pieces.	Value.	Value.	Pieces.	Value.
GOLD.											
Double eagles	137,845	\$2,756,900 00	959,750	\$19,195,000 00			3,329	\$66,580 00		1,100,924	\$22,018,480 00
Eagles	2,535	25,350 00	2,930	29,300 00			3,448	34,480 00		8,913	89,130 00
Half eagles	4,035	20,175 00	13,000	65,000 00			1,890	9,450 00		18,925	94,625 00
Three dollars	3,535	10,605 00								3,535	10,605 00
Quarter eagles	4,955	11,387 50	9,500	23,750 00						14,455	35,137 50
Dollars	6,335	6,335 00	3,000	3,000 00						9,335	9,335 00
Fine bars	284	171,624 97			\$6,656,268 11		1	66 05	\$16,108 60	285	6,844,067 73
Unparted bars						\$1,001,984 52					1,001,984 52
Total gold	159,524	3,002,377 47	988,180	19,316,050 00	6,656,268 11	1,001,984 52	8,668	110,576 05	16,108 60	1,156,372	30,103,364 75
SILVER.											
Dollars	576,150	576,150 00					12,158	12,158 00		598,308	588,308 00
Half dollars	891,950	445,975 00	1,114,000	557,000 00			12,800	6,400 00		2,018,750	1,009,375 00
Quarter dollars	87,250	21,812 50					4,940	1,235 00		92,190	23,047 50
Dimes	721,850	72,185 00	260,000	26,000 00						981,850	98,185 00
Half dimes	734,450	36,722 50	230,000	11,500 00						964,450	48,222 50
Three-cent pieces	3,850	115 50								3,850	115 50
Bars	1,522	195,078 01			707,400 04				322 61	1,522	902,800 66
Total silver	3,017,022	1,348,038 51	1,604,000	594,500 00	707,400 04		29,898	19,793 00	322 61	2,650,920	2,670,054 16
COPPER.											
Five-cent pieces	9,750,000	487,500 00								9,750,000	487,500 00
Three-cent pieces	1,423,000	42,690 00								1,423,000	42,690 00
Two-cent pieces	1,144,500	22,890 00								1,144,500	22,890 00
One-cent pieces	5,836,500	58,365 00								5,836,500	58,365 00
Total copper	18,154,000	611,445 00								18,154,000	611,445 00
Total coinage	21,330,546	4,961,860 98	2,592,180	19,910,550 00	7,363,668 15	1,001,984 52	38,566	130,369 05	16,431 21	23,961,292	33,384,863 91

DIRECTOR OF THE MINT.

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C.—Statement of gold and silver of domestic production deposited at the Mint of the United States, the branch mint, San Francisco, assay office, New York, and branch mints, Denver, Charlotte, and Carson City, during the fiscal year ending June 30, 1870.

Description of bullion.	Mint of U. S., Philadelphia.	Branch mint, San Francisco.	Assay office, New York.	Branch mint, Denver.	Branch mint, Charlotte.	Branch mint, Car- son City.	Total.
GOLD.							
Alabama	\$2,354 23		\$102 49				\$2,456 72
Arizona	252 80	\$169,143 55	669 33				170,065 68
California	28,423 37	5,016,172 38	1,559,728 45				6,604,324 20
Colorado	13,700 59		703,468 44	\$814,939 03			1,532,108 06
United States branch mint, Colorado	18,994 75						18,994 75
Georgia	22,412 43		21,017 99				43,430 42
Idaho	81,652 73	172,058 28	512,045 86				765,756 87
Montana	648,060 75	157,535 14	2,231,119 87	10,740 38			3,047,456 87
United States branch mint, North Carolina	419 24						419 24
New Mexico	53,361 54		79,988 77	159,958 02			293,308 33
North Carolina	60,510 63		24,071 95		\$16,108 60		100,691 18
Nevada		5,154 26	9,359 24			\$100,296 24	114,809 74
Oregon	11,672 86	695,947 32	4,644 80				712,264 98
South Carolina	1,797 16		6,754 74				8,551 93
Utah	228 17		5,572 67				5,800 84
Nebraska			651 23				651 23
Vermont			439 13				439 13
Virginia	11,357 32		358 66				11,715 98
Washington Territory	451 22						451 22
Wyoming Territory	153 93		83,963 53	4,425 75			88,543 21
Source unknown	27,929 43						27,929 43
Fine bars		12,207,388 25					12,207,388 25
Unit bars			592,049 75				592,049 75
Parted from silver	7,239 53	66,823 24	40,141 65			23,858 20	138,062 62
Total	990,972 71	18,490,222 42	5,876,148 55	990,063 18	16,108 60	124,154 44	26,487,669 90
SILVER.							
United States branch mint, Colorado	38 20						38 20
California	405 53		31 72				437 25
Colorado	98,876 09		123,236 97	14,536 23			236,651 29
Idaho	9,377 50	19,373 79	3,171 30				31,922 59
Lake Superior	4,562 54		11,322 29				15,910 83
Montana	29 89		11,326 02	86 62			11,502 53
Nevada	127,561 55	78,467 98	486,559 69			28,262 16	720,851 38
New Mexico	381 37			1,289 98			1,671 35
North Carolina			1,792 54				1,792 54
Oregon							

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From gold	18,348 39	174,267 31					174,267 31
Wyoming Territory		53,243 42	87,951 04		322 61		159,865 46
				74 25			74 25
Total	259,601 06	325,352 50	725,459 57	15,987 08	322 61	28,262 16	1,354,994 98
Total gold and silver of domestic production	1,250,573 77	18,815,574 92	6,601,608 12	1,006,050 26	16,431 21	152,416 60	27,842,654 88

D.—Coinage of the Mint and branches from their organization to the close of the fiscal year ending June 30, 1870.

MINT OF THE UNITED STATES, PHILADELPHIA.

Period.	GOLD COINAGE.						
	Double eagles.	Eagles.	Half eagles.	Threedollars.	Quarter eagles.	Dollars.	Fine bars.
1793 to 1817.....	<i>Pieces.</i> 132,592	<i>Pieces.</i> 132,592	<i>Pieces.</i> 845,909	<i>Pieces.</i> 22,197	<i>Pieces.</i> 879,903	<i>Pieces.</i> 345,526	<i>Value.</i>
1818 to 1837.....	.....	.....	3,087,925	.....	.....	.....	.....
1838 to 1847.....	.....	1,227,759	3,269,921	.....	.....	.....	.....
1848 to 1857.....	8,192,526	1,970,597	2,260,390	223,015	5,544,900	15,348,608	\$33,612,140 46
1858 to 1867.....	5,740,871	179,745	795,075	66,381	1,609,749	2,360,834	1,078,168 51
1868.....	188,540	3,050	5,750	4,900	3,650	10,550	98,848 03
1869.....	152,525	9,485	1,785	2,525	4,345	5,925	130,141 91
1870.....	137,845	2,535	4,035	3,535	4,955	6,335	171,624 97
Total.....	14,342,307	3,525,763	10,270,790	300,356	8,415,225	17,732,252	35,090,923 88

Period.	SILVER COINAGE.						
	Dollars.	Half dollars.	Quarter dollars.	Dimes.	Half dimes.	Three cts.	Bars.
1793 to 1817.....	<i>Pieces.</i> 1,439,517	<i>Pieces.</i> 13,104,433	<i>Pieces.</i> 650,280	<i>Pieces.</i> 1,007,151	<i>Pieces.</i> 265,543	<i>Pieces.</i>	<i>Value.</i>
1818 to 1837.....	1,000	74,793,560	5,041,749	11,854,949	14,463,700	.....	.....
1838 to 1847.....	879,873	20,203,333	4,952,073	11,387,995	11,093,235	.....	.....
1848 to 1857.....	350,250	10,691,088	41,073,080	35,173,010	34,368,520	37,778,900	\$32,355 55
1858 to 1867.....	758,700	12,632,830	22,955,730	6,042,330	12,995,330	4,209,330	73,552 45
1868.....	54,800	411,500	29,960	423,150	85,800	4,000	6,729 94
1869.....	231,350	387,350	16,550	49,050	10,550	5,050	92,090 12
1870.....	576,150	891,450	87,250	721,850	734,450	3,850	195,078 01
Total.....	4,291,640	133,115,544	74,806,612	66,658,485	74,017,128	42,001,130	399,806 07

Period.	COPPER COINAGE.				
	Five-cent.	Three-cent.	Two-cent.	One-cent.	Half-cent.
1793 to 1817.....	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>
1818 to 1837.....	.....	.....	.....	.....	.....
1838 to 1847.....	.....	.....	.....	.....	.....
1848 to 1857.....	.....	.....	.....	.....	.....
1858 to 1867.....	32,574,000	16,987,000	38,245,500	284,909,000	.....
1868.....	28,902,000	3,613,000	3,066,500	9,856,500	.....
1869.....	22,025,000	2,146,000	1,730,750	7,881,000	.....
1870.....	9,750,000	1,423,000	1,144,500	5,836,500	.....
Total.....	93,251,000	24,169,000	44,187,250	470,771,744	7,985,223

Period.	TOTAL COINAGE.				
	No. of pieces coined.	Value of gold.	Value of silver.	Value of copper.	Total.
1793 to 1817.....	52,019,407	\$5,610,957 50	\$8,268,295 75	\$319,340 28	\$14,198,593 53
1818 to 1837.....	158,882,816	17,639,382 50	40,566,897 15	476,574 30	58,682,853 95
1838 to 1847.....	88,327,378	29,491,010 00	13,913,019 00	349,676 63	43,753,705 63
1848 to 1857.....	244,898,373	256,950,474 46	22,365,413 55	517,222 34	279,833,110 35
1858 to 1867.....	443,062,405	128,252,763 01	14,267,879 35	5,752,310 00	148,272,952 36
1868.....	46,663,590	3,963,273 03	321,479 94	1,713,385 00	5,998,137 97
1869.....	34,659,240	3,308,779 41	526,836 62	1,279,055 00	5,114,671 03
1870.....	21,328,740	2,830,752 50	1,152,960 50	611,445 00	4,595,158 50
Total.....	1,089,841,949	448,047,392 41	101,382,781 86	11,019,008 55	560,449,182 87

E.—BRANCH MINT AT SAN FRANCISCO.

Period.	GOLD COINAGE.							
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	Unparted bars.	Fine bars.
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Value.	Value.
1854.....	141,468	123,826	268		246		\$5,641,504 05	\$5,863 16
1855.....	859,175	9,000	61,000	6,600			3,270,594 93	88,782 50
1856.....	1,181,750	73,500	94,100	34,500	71,120	24,600	3,047,001 29	122,136 55
1857.....	604,500	10,000	47,000	5,000	20,000			
1858.....	885,940	27,800	58,600	9,000	49,200	20,000	816,295 65	
1859.....	689,140	2,000	9,720		8,000	15,000		19,871 68
1860.....	579,975	10,000	16,700	7,000	28,900	13,600		
1861.....	614,300	6,000	8,000		14,000			
1862.....	760,000	18,000	18,000		30,000			
1863.....	866,423	9,000	16,500		4,000			
1864.....	947,320	5,000	10,000		8,800			
1865.....	925,160	8,700	12,000		8,256			
1866.....	876,500	30,500	53,420		46,080			
1867.....	901,000	2,000	24,000		26,000			
1868.....	696,750	12,500	25,000		26,000			
1869.....	911,000	11,500	44,000		38,000			
1870.....	959,750	2,930	13,000		9,500	3,000		
Total.....	13,400,151	362,256	511,308	62,100	388,002	90,232	12,775,395 92	236,653 89

Period.	SILVER COINAGE.					
	Dollars.	Half dcl. lars.	Quarter dcl. lars.	Dimes.	Half dimes.	Bars.
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Value.
1854.....						
1855.....		121,950	412,400			
1856.....		211,000	286,000			\$23,609 45
1857.....		86,000	28,000			
1858.....		218,000	63,000	30,000		19,752 61
1859.....	15,000	463,000	172,000	90,000		29,469 87
1860.....	5,000	693,000	24,000	40,000		211,411 52
1861.....		350,000	52,000	100,000		71,485 61
1862.....		1,179,500	120,000	219,500		1,278 65
1863.....		1,542,000	43,000	291,250	100,000	224,763 68
1864.....		648,000	20,000	140,000	90,000	120,909 02
1865.....		613,000	22,000	150,000	36,000	145,235 58
1866.....		490,000	19,000	210,000	204,000	442,342 64
1867.....		1,216,000	52,000	130,000		146,048 54
1868.....		1,482,000	120,000	310,000	400,000	
1869.....		736,000	76,000	190,000		
1870.....		1,114,000		260,000	230,000	
Total.....	20,000	11,163,450	1,509,400	2,160,750	1,060,000	1,436,307 17

Period.	TOTAL COINAGE.			
	Number of pieces.	Gold value.	Silver value.	Total value.
1854.....	280,440	\$9,731,574 21		\$9,731,574 21
1855.....	1,470,125	20,957,677 43	\$164,075 00	21,121,752 43
1856.....	1,976,570	28,315,537 84	200,609 45	28,516,147 29
1857.....	800,500	12,490,000 00	50,000 00	12,540,000 00
1858.....	1,361,540	19,276,095 65	147,502 61	19,423,598 26
1859.....	1,463,860	13,906,271 68	327,969 87	14,234,241 55
1860.....	1,417,475	11,889,000 00	572,911 52	12,461,911 52
1861.....	1,144,300	12,421,000 00	269,485 61	12,690,485 61
1862.....	2,345,000	15,545,000 00	642,978 65	16,187,978 65
1863.....	2,872,173	17,510,960 00	1,040,638 68	18,551,598 68
1864.....	1,869,120	19,068,400 00	468,409 02	19,536,809 02
1865.....	1,775,116	18,670,840 00	474,035 58	19,144,875 58
1866.....	1,929,500	18,217,300 00	723,292 64	18,940,592 64
1867.....	2,351,000	18,225,000 00	780,048 54	19,005,048 54
1868.....	3,072,250	14,250,000 00	822,000 00	15,072,000 00
1869.....	2,006,500	18,650,000 00	406,000 00	19,056,000 00
1870.....	2,592,180	19,316,050 00	594,500 00	19,910,550 00
Total.....	30,727,649	288,440,706 81	7,684,457 17	296,125,163 98

REPORT ON THE FINANCES.

F.—BRANCH MINT, NEW ORLEANS.

Period.	GOLD COINAGE.					
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.
	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>
1838 to 1847		1,026,342	709,925		550,528	
1848 to 1857	730,500	534,250	108,100	24,000	546,100	1,004,000
1858	47,500	21,500	13,000		34,000	
1859	24,500	4,000				
1860	4,350	8,200				
1861	9,600	5,200				
Total	816,450	1,599,492	831,025	24,000	1,130,628	1,004,000

Period.	SILVER COINAGE.						
	Dollars.	Half dollars.	Quarter dollars.	Dimes.	Half dimes.	Three cents.	Bars.
	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Value.</i>
1838 to 1847	59,000	13,509,000	3,273,600	6,473,500	2,789,000		
1848 to 1857	40,000	21,406,000	4,556,000	5,690,000	8,170,000	720,000	
1858		4,614,000	1,416,000	1,540,000	2,540,000		\$334,996 47
1859	200,000	4,912,000	544,000	440,000	1,060,000		25,422 33
1860	230,000	2,212,000	388,000	370,000	1,060,000		16,818 33
1861	395,000	828,000					
Total	974,000	47,481,000	10,177,600	14,513,500	15,619,000	720,000	377,237 13

Period.	TOTAL COINAGE.			
	Number of pieces.	Value of gold.	Value of silver.	Total value coined.
1838 to 1847	28,390,895	\$15,189,365	\$8,418,700 00	\$23,608,065 00
1848 to 1857	43,528,950	22,934,250	12,881,100 00	35,814,350 00
1858	10,226,000	1,315,000	2,942,000 00	4,257,000 00
1859	7,184,500	530,000	3,223,996 37	3,753,996 37
1860	4,322,553	169,000	1,598,422 33	1,767,422 33
1861	1,237,800	244,000	825,818 33	1,069,818 33
Total	94,890,695	40,381,615	29,890,037 03	70,271,652 03

G.—BRANCH MINT, DAHLONEGA, GA.

Period.	GOLD COINAGE.					
	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	Total.	Total.
	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Value.</i>
1838 to 1847	576,553		134,105		710,658	\$3,218,017 50
1848 to 1857	478,392	1,120	60,605	60,897	601,014	2,607,729 50
1858	19,256		900	1,637	21,793	100,167 00
1859	11,404		642	6,957	19,003	65,582 00
1860	12,800		1,602	1,472	15,874	69,477 00
1861	11,876			1,566	13,442	60,946 00
Total	1,110,281	1,120	197,854	72,529	1,381,784	6,121,919 00

DIRECTOR OF THE MINT.

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H.—BRANCH MINT, CHARLOTTE, N. C.

Period.	GOLD COINAGE.				
	Half eagles.	Quarter eagles.	Dollars.	Total.	Total.
	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Value.</i>
1838 to 1847.....	269,424	123,576		393,000	\$1,656,060 00
1848 to 1857.....	500,872	79,736	103,899	684,507	2,807,599 00
1858.....	31,066	9,056		40,122	177,970 00
1859.....	39,500		5,235	44,735	902,735 00
1860.....	23,005	7,469		30,474	133,697 50
1861, (March 31, 1861).....	14,116			14,116	70,580 00
Total.....	877,983	219,837	109,134	1,206,954	5,048,641 50

I.—ASSAY OFFICE, NEW YORK.

Period.	Fine gold bars.	Fine silver bars.	Total.
		<i>Value.</i>	<i>Value.</i>	Value.
1854.....	\$2,888,059 18		\$2,888,059 18
1855.....	20,441,813 63		20,441,813 63
1856.....	19,396,046 89	\$6,792 63	19,402,839 52
1857.....	9,335,414 00	123,317 00	9,458,731 00
1858.....	21,798,691 04	171,961 79	21,970,652 83
1859.....	13,044,718 43	272,424 05	13,317,142 48
1860.....	6,831,532 01	222,226 11	7,053,758 12
1861.....	19,948,728 88	187,078 63	20,135,807 51
1862.....	16,094,768 44	415,603 57	16,510,372 01
1863.....	1,793,838 16	158,542 91	1,952,381 07
1864.....	1,539,751 27	173,308 64	1,713,059 91
1865.....	4,947,809 21	165,003 45	5,112,812 66
1866.....	8,862,451 00	459,594 00	9,322,045 00
1867.....	11,411,258 26	425,155 26	11,836,413 52
1868.....	5,567,082 77	449,506 54	6,016,589 31
1869.....	9,221,914 30	642,100 55	9,864,014 85
1870.....	6,656,268 11	707,400 04	7,363,668 15
Total.....	179,780,145 58	4,580,015 17	184,360,160 75

K.—BRANCH MINT, DENVER.

Period.	Unparted gold bars.
	<i>Value.</i>
1864.....	\$486,329 97
1865.....	545,363 00
1866.....	159,917 76
1867.....	130,559 70
1868.....	360,879 26
1869.....	847,272 32
1870.....	1,001,984 52
Total.....	3,532,306 53

L.—SUMMARY EXHIBIT OF THE COINAGE OF THE MINT AND BRANCHES, TO THE CLOSE OF THE YEAR ENDING JUNE 30, 1870.

Mints.	Commencement of coinage.	Gold coinage.	Silver coinage.	Copper coinage.	Entire coinage.	
		<i>Value.</i>	<i>Value.</i>	<i>Value.</i>	<i>Pieces.</i>	<i>Value.</i>
Philadelphia	1793	\$448,047,392 41	\$101,382,781 86	\$11,019,008 55	1,089,841,049	\$1,560,449,182 82
San Francisco	1854	288,440,706 81	7,684,457 17	.....	30,727,649	296,125,163 98
New Orleans, to Jan. 31, 1861.	1838	40,381,615 00	29,890,037 13	.....	94,890,699	70,271,632 13
Charlotte, to March 31, 1861.	1838	5,048,641 50	.....	.....	1,206,954	5,048,641 50
Dahlonaga, to Feb. 28, 1861.	1838	6,121,919 00	.....	.....	1,381,760	6,121,919 00
New York	1854	179,780,145 58	4,580,015 17	.....	.....	184,360,160 75
Denver	1863	3,532,306 53	.....	.....	.....	3,532,306 53
Carson City	1870	110,576 05	19,793 00	.....	38,566	130,369 05
Charlotte, (re- opened.)	1869	19,269 00	322 61	.....	.....	19,591 61
Total .....	.....	971,482,571 88	143,557,406 94	11,019,008 55	1,218,087,597	1,126,580,987 37

M.—Statement of gold of domestic production deposited at the Mint of the United States and branches to the close of the year ending June 30, 1870.

MINT OF THE UNITED STATES, PHILADELPHIA.

Period.	Parted from silver.	Virginia.	N. Carolina.	S. Carolina.	Georgia.	Tennessee.	Alabama.	New Mexico.	California.	Nebraska.	Wyoming.
1804 to 1827			\$110,000 00								
1828 to 1837		\$427,000 00	2,519,500 00	\$327,500 00	\$1,763,900 00	\$12,400 00					
1838 to 1847		518,294 00	1,303,636 00	152,366 00	566,316 00	16,499 00	45,493 00				
1848 to 1857		534,491 50	469,237 00	55,626 00	44,577 50	6,669 00	9,454 00	\$48,397 00	\$226,839,521 62		
1858 to 1867	\$105,070 16	77,899 43	214,453 74	6,156 15	129,940 00	835 88	530 06	9,685 33	4,096,277 30	\$3,645 08	
1868	8,868 92	10,235 21	51,199 64	1,019 11	36,675 88		153 13	16,001 14	25,640 20	2,231 00	
1869	4,672 44	10,578 55	56,618 34	466 19	31,649 27	122 94	1,146 18	46,935 48	19,205 51	8,872 23	
1870	7,239 53	11,357 32	60,929 87	1,797 19	22,412 43		2,354 23	53,361 54	28,423 37		\$153 93
Total	125,851 05	1,589,846 06	4,785,574 59	544,930 64	2,595,471 08	36,526 82	59,127 60	174,380 49	231,009,068 00	14,748 31	153 93

Period.	Montana.	Oregon.	Colorado.	Maryland.	Arizona.	Washington Territory.	Idaho Territory.	Kansas.	Utah Territory.	Nevada.	Other sources.	Total.
1804 to 1827												\$110,000 00
1828 to 1837											\$13,260 00	5,063,500 00
1838 to 1847											21,037 00	2,623,641 00
1848 to 1857		\$54,285 00									7,218 00	228,069,473 62
1858 to 1867	\$3,990,940 52	123,238 80	\$5,853,150 23		\$7,768 28	\$26,127 55	\$2,799,559 81		\$4,327 11	\$2,522 67	5,108 85	17,459,227 00
1868	985,061 53	6,680 39	65,410 70		115 01		90,035 17			860 97	150 53	1,300,338 53
1869	935,003 94	4,500 70	26,896 36	\$89 15			50,047 24	\$846 36		511 70		1,198,162 58
1870	648,060 75	11,672 86	32,695 34		252 80	451 22	81,652 73		228 17		27,929 43	990,972 71
Total	6,559,066 74	200,377 75	5,980,152 63	89 15	8,136 09	26,578 77	3,021,294 95	846 36	4,555 28	3,895 34	74,643 81	256,815,315 44

DIRECTOR OF THE MINT.

N.—BRANCH MINT, SAN FRANCISCO.

Period.	Parted from silver.	California.	Colorado.	Mexico.	Nevada.	Oregon.	Dacota.	Sitka.	Wash- ington.	Idaho.	Arizona.	Montana.	Refind gold.	Total.
1854.....		\$10,842 281 23												\$10,842,281 23
1855.....		20,860,437 20												20,860,437 20
1856.....		29,209,218 24												29,209,218 24
1857.....		12,526,826 93												12,526,826 93
1858.....		19,104,369 99												19,104,369 99
1859.....		74,098,564 14												74,098,564 14
1860.....		11,319,913 83												11,319,913 83
1861.....		12,206,382 64												12,206,382 64
1862.....	\$822,833 01	14,029,759 95	\$680 00		\$13,000 00	\$888,000 00								15,754,262 96
1863.....	1,108,466 57	13,045,711 69	59,472 00		11,250 00	3,001,104 00	\$5,760 00		\$12,672 00					17,244,436 26
1864.....	220,890 18	14,863,657 52				2,139,305 00				\$1,257,497 50				18,481,350 20
1865.....	217,935 98	11,089,974 52			5,400 00	1,103,076 54				3,499,281 14	\$20,369 48	\$3,000 00	\$2,598,601 49	18,560,100 09
1866.....	374,393 28	10,034,775 03			43,479 28	858,433 11			22,460 94	2,880,203 48	30,430 68	549,733 32	2,665,033 00	17,436,499 18
1867.....	395,750 76	8,179,771 82			48,677 09	975,974 30				2,020,899 72	23,437 51	576,397 80	5,715,260 40	17,936,169 40
1868.....	122,456 25	4,446,139 27			37,414 56	337,183 04				867,845 45	77,620 62	268,059 64	8,693,399 01	14,850,117 84
1869.....	60,582 59	5,070,785 90		\$190 10	32,463 54	468,784 63		\$397 64		400,181 15	207,218 80	213,845 01	11,059,727 05	17,514,176 41
1870.....	66,823 24	5,016,172 38			5,154 26	695,947 32				172,058 28	169,143 55	157,535 14	12,207,388 25	18,490,222 42
Total.....	3,390,121 86	215,944,742 28	60,152 00	190 10	196,856 73	10,467,807 94	5,760 00	397 64	35,132 94	11,097,966 72	528,220 64	1,768,570 91	42,939,469 20	286,435,328 96

O.—BRANCH MINT, NEW ORLEANS.

Period.	North Carolina.	South Carolina.	Georgia.	Tennessee.	Alabama.	California.	Colorado.	Other sources.	Total.
1838 to 1847.....	\$741 00	\$14,306 00	\$37,364 00	\$1,772 00	\$61,903 00			\$3,613 00	\$119,699 00
1848 to 1857.....		1,911 00	2,317 00	947 00	15,379 00	\$21,606,461 54		3,677 00	21,630,692 54
1858.....			1,560 00	164 12		448,439 84			450,153 96
1859.....						93,272 41			93,272 41
1860.....					661 53	97,135 00		\$1,770 39	99,566 92
1861, (to January 31).....						19,932 10		1,666 81	21,598 91
Total.....	741 00	16,217 00	41,241 00	2,883 12	77,943 53	22,265,240 89	3,437 20	7,290 00	22,414,993 74

P.—BRANCH MINT, DAHLONEGA.

Period.	Utah.	North Carolina.	South Carolina.	Georgia.	Tennessee.	Alabama.	California.	Colorado.	Other sources.	Total.
1838 to 1847		\$64,351 00	\$95,427 00	\$2,978,353 00	\$32,175 00	\$47,711 00				\$3,218,017 00
1848 to 1857		28,278 82	174,811 91	1,159,420 98	9,837 42	11,918 92	\$1,124,712 82		\$951 00	2,509,931 87
1858			32,322 28	57,891 45	107 33		5,293 52			95,614 58
1859		2,656 88	4,610 35	57,023 12			699 19	\$82 70		65,072 24
1860		3,485 70	2,004 36	35,588 92			1,097 37	2,490 86		44,667 21
1861, (to February 28)	\$145 14	812 79	2,066 91	22,182 14			4,213 79	32,772 28		62,193 05
Total	145 14	99,585 19	311,242 81	4,310,459 61	42,119 75	59,629 92	1,136,016 69	35,345 84	951 00	5,995,495 95

Q.—BRANCH MINT, CHARLOTTE, N. C.

Period.	North Carolina.	South Carolina.	California.	Total.
1838 to 1847	\$1,529,777 00	\$143,941 00		\$1,673,718 00
1848 to 1857	2,503,412 68	222,754 17	\$87,321 01	2,813,487 86
1858	170,560 33	5,507 16		176,067 49
1859	182,489 61	22,762 71		205,252 32
1860	134,491 17			134,491 17
1861, (to March 31)		65,558 30		65,558 30
1869	3,160 40			3,160 40
1870	16,108 60			16,108 60
Total	4,539,999 79	460,523 34	87,321 01	5,087,844 14

DIRECTOR OF THE MINT.

R.—ASSAY OFFICE, NEW YORK.

Period.	Parted from silver.	Virginia.	North Carolina.	South Carolina.	Georgia.	Alabama.	New Mexico.	California.	Montana.
1854		\$167 00	\$3,916 00	\$395 00	\$1,242 00			\$9,221,457 00	
1855		2,370 00	3,750 00	7,620 00	13,100 00	\$350 00		25,026,896 11	
1856		6,928 00	805 07	4,052 29	41,101 23	233 62		16,529,008 90	
1857		1,531 00	1,689 00	2,663 00	10,451 00	1,545 00		9,899,957 00	
1858		501 00	7,007 00	6,354 00	12,951 00	2,181 00		19,660,531 17	
1859		436 00	20,122 00	700 00	14,756 00	493 00		11,694,872 25	
1860		4,202 00	9,755 00		19,368 00			16,023,628 36	
1861		3,869 00	2,753 00	670 00	6,900 00	818 00	\$6,714 00	19,227,658 14	
1862	\$241,029 00	316 00	2,232 00	2,065 00	1,469 00		1,543 00	12,580,647 83	
1863	34,328 00		130 00				5,580 00	364,244 60	
1864	7,618 00							116,101 06	
1865	14,003 00				3,422 00		3,924 00	2,177,954 04	\$1,217,518 00
1866	79,304 00	1,693 00	29,536 00		11,161 00	2,269 00		4,456,392 00	3,132,370 00
1867	42,935 50	700 74	27,354 50	713 93	8,084 31	1,135 00	9,616 33	5,103,602 24	4,246,410 00
1868	12,971 90	970 18	38,706 38	587 81	15,889 05		21,299 10	2,308,861 39	2,087,756 32
1869	33,089 23	1,847 74	56,893 86	5,894 49	23,151 24	112 41	59,938 48	4,199,736 35	2,670,499 70
1870	40,141 65	358 66	24,071 95	0,754 74	21,017 99	102 49	79,988 77	1,559,728 45	2,231,119 87
Total	505,420 28	25,890 32	228,721 76	38,570 26	204,063 87	9,339,52	188,604 68	160,133,276 89	15,585,673 89

Period.	Wyoming Territory.	Idaho.	Colorado.	Utah.	Arizona.	Oregon.	Nevada.	Vermont.	Other sources.	Total.
1854										\$9,227,177 00
1855									\$1,600 00	25,055,686 11
1856										16,582,129 16
1857										9,917,836 00
1858						\$5,581 00			27,523 00	19,722,629 17
1859			\$3,944 00			2,866 00			405 00	11,738,694 25
1860			248,981 00	\$4,680 00	\$1,190 00					16,311,804 36
1861			1,449,166 00	73,734 00	16,871 00	3,181 00				20,792,334 14
1862			912,403 00		391 00	205 00	\$40,846 00		3,293 00	13,786,439 83
1863			937,535 00		391 00	7,813 00		\$298 00		1,332,319 60
1864		\$201,288 00	715,208 00		3,775 00	8,650 00	74 00		117,347 00	1,170,061 06
1865			938,593 00		707 00	9,876 00	940 00		364,857 00	4,734,388 04
1866		205,844 00	496,805 00			8,705 00	5,710 00	316 00	129,100 00	8,557,755 00
1867		108,467 43	657,390 69			4,377 32				10,209,652 99
1868		40,656 38	657,694 35	4,783 30	293 25	5,225 14	338 36	898 66	273 64	5,197,205 21
1869		145,479 57	830,029 47	5,517 47	5,123 33	750 87	8,399 67	3,508 09	8,714 26	8,058,687 23
1870	\$83,963 53	512,045 86	703,468 44	5,572 67	669 33	4,644 80	9,359 24	439 00	651 23	5,284,098 80
Total	83,963 53	1,213,781 24	8,551,217 95	94,287 44	29,410 91	61,875 13	65,676 27	5,459 75	653,764 13	187,678,897 95

S.—BRANCH MINT, DENVER.

Period.	Colorado.	Montana.	Idaho.	Wyoming.	Oregon.	New Mexico.	Arizona.	Total.
1864	\$486,329 97							\$486,329 97
1865	375,065 90	\$93,613 01	\$71,310 49		\$1,230 16		\$339 48	541,559 04
1866	96,521 38	44,134 13	19,549 89		777 54			160,982 94
1867	110,203 82	13,758 92	531 61		6,065 35			130,559 70
1868	357,935 11							357,935 11
1869	795,566 38							795,566 38
1870	814,939 03	10,740 38				\$159,958 02		990,063 18
Total	3,036,561 59	162,246 44	91,391 99	4,425 75	8,073 05	159,958 02	339 48	3,462,996 32

T.—Summary exhibit of the entire deposits of domestic gold at the Mint of the United States and branches, to June 30, 1870.

Mint.	Parted from silver.	Virginia.	N. Carolina.	S. Carolina.	Georgia.	Alabama.	Tennes-see.	Utah.	Nebraska.	Colorado.	California.	Sitka.	Wyoming
Philadelphia	\$125,851 05	\$1,589,846 06	\$4,785,574 59	\$544,930 64	\$2,595,471 08	\$59,127 60	\$36,526 82	\$4,555 28	\$14,748 31	\$5,980,152 63	\$231,009,063 00		\$153 93
San Francisco	3,390,121 86									60,152 00	215,944,742 28	\$397 64	
New Orleans			741 00	16,217 00	41,241 00	77,943 53	2,893 12			3,437 20	22,265,240 89		
Charlotte			4,539,999 79	460,523 34							87,321 01		
Dahlonaga			99,585 19	311,242 81	4,310,459 61	59,629 92	42,119 75	145 14		35,345 84	1,136,016 69		
N. Y. assay office	505,420 28	25,890 32	228,721 75	38,469 97	204,063 87	9,339 52		94,827 44		8,551,217 95	160,133,277 18		83,963 53
Denver										3,036,561 59			4,425 75
Carson City	23,858 20												
Total	4,045,251 39	1,615,736 38	9,654,622 33	1,371,383 76	7,151,235 56	206,040 57	81,529 69	98,897 86	14,746 31	17,666,867 21	630,575,666 05	397 64	88,543 21

Mint.	Montana.	Kansas.	Arizona.	N. Mexico.	Oregon.	Mary-land.	Nevada.	Washing-ton Ter.	Dakota.	Vermont.	Idaho.	Other sources.	Total.
Philadelphia	\$6,559,066 74	\$846 36	\$8,136 09	\$174,380 49	\$200,377 75	\$89 15	\$3,895 34	\$26,578 77			\$3,021,294 95	\$74,643 81	\$256,815,315 44
San Francisco	1,768,570 91		528,220 64	190 10	10,467,807 94		196,856 73	35,132 94	\$5,760 00		11,097,966 72	42,939,409 20	286,435,328 96
New Orleans											7,290 00		32,414,993 74
Charlotte													5,087,844 14
Dahlonaga												951 00	5,995,495 95
New York	15,585,673 89		29,410 91	188,604 68	61,875 13		65,676 27			\$5,459 88	1,213,781 24	653,764 13	187,678,897 95
Denver	162,246 44		339 48	159,958 02							91,391 99		3,462,996 32
Carson City							100,296 24						124,154 44
Total	24,075,557 98	846 36	566,107 12	523,133 29	10,738,133 87	89 15	366,724 58	61,711 71	5,760 00	5,459 88	15,424,434 90	43,676,058 14	768,015,026 94

DIRECTOR OF THE MINT.

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REPORT ON THE FINANCES.

U.—Statement of the silver coinage at the Mint of United States and branches at San Francisco and New Orleans, under the act of February 21, 1853.

Years.	United States Mint, Philadelphia.	Branch mint, San Francisco.	Branch mint, New Orleans, to Jan. 31, 1861.	Branch mint, Car- son City.	Total.
1853	\$7,806,461 00		\$1,223,000		\$9,031,461 00
1854	5,340,130 00		3,246,000		8,586,130 00
1855	1,393,170 00	\$164,075	1,918,000		3,475,245 00
1856	3,150,740 00	177,000	1,744,000		5,071,740 00
1857	1,333,000 00	50,000			1,383,000 00
1858	4,970,980 00	127,750	2,942,000		8,040,730 00
1859	2,926,400 00	283,500	2,689,000		5,898,900 00
1860	519,890 00	356,500	1,293,000		2,169,390 00
1861	1,433,800 00	198,000	414,000		2,045,800 00
1862	2,168,951 50	641,700			2,810,651 50
1863	326,817 80	815,875			1,142,692 80
1864	177,544 10	347,500			525,044 10
1865	274,608 00	338,900			603,408 00
1866	340,764 50	280,950			621,714 50
1867	295,871 00	634,000			929,871 00
1868	259,950 00	822,000			1,081,950 00
1869	203,396 50	406,000			609,396 50
1870	1,152,960 50	594,500		\$19,793	1,767,253 50
Total.....	34,075,434 90	6,228,150	15,471,000	19,793	55,794,377 90

V.—Statement of the amount of silver of domestic production deposited at the Mint of the United States and branches, from January 1841 to June 30, 1870.

Years.	Parted from gold.	Oregon.	Arizona.	Nevada.	Lake Superior.	Idaho.	Kansas.	Georgia.	California.	Montana.	New Mexico and Sonora.	North Carolina.	Colorado.	Wyoming.	Bars.	Total.
1841 to 1857	\$2,706,728 50															\$2,706,728 50
1858	300,849 36				\$15,623 00											316,472 36
1859	219,647 34				30,122 13											273,167 47
1860	138,561 70		\$13,357 00	\$102,540 57	25,830 58						\$1,200 00	12,257 00				293,796 85
1861	364,724 73		12,260 00	213,420 84	13,372 71							6,233 00				610,011 29
1862	245,122 47		105 00	737,446 60	21,366 38				\$8,224 00							1,032,264 45
1863	188,394 94			856,043 24	13,111 32											1,057,549 53
1864	166,791 53			311,837 01	9,765 77											487,439 33
1865	251,757 87			355,910 42	13,061 51						45 00					621,824 82
1866	271,888 51	\$1,580 51	139 63	540,345 87	22,913 96	\$38,836 49		\$403 83	459 18		25 84		\$419 00		\$16,278 22	893,282 02
1867	263,869 59	183 68	3,212 26	579,931 76	18,555 35	160,269 24			310 26	\$19,095 48		543 78			10,709 00	1,056,680 39
1868	147,358 87		6,711 29	290,415 51	26,595 72	37,602 56			9,196 94	23,547 73	473 56	73 75	46,881 13		397,478 40	986,335 46
1869	188,259 81		2,322 75	269,280 28	25,582 44	16,332 52	\$468 00		13,973 30	16,568 77	2,778 18	9 57	197,678 54		168,714 73	901,968 89
1870	159,865 46			692,589 22	15,910 83	31,922 59			437 25	11,502 53	1,671 35	1,792 54	236,689 49	\$74 25	174,267 31	1,326,722 82
Total	5,607,820 70	1,764 19	38,107 93	4,669,761 35	251,471 70	284,986 40	468 00	403 83	33,053 93	70,714 51	6,193 93	43,763 86	482,211 94	74 25	767,447 66	12,558,244 18

DIRECTOR OF THE MINT.

W.—Gold coins of different countries.

Country.	Denominations.	Weight.	Fineness.	Value.	Value after deduction.
		<i>Oz. dec.</i>	<i>Thous.</i>		
Australia.....	Pound of 1852.....	0.281	916.5	\$5 32.4	\$5 29.7
Do.....	Sovereign of 1855-'60.....	0.256.5	916	4 85.7	4 83.3
Austria.....	Ducat.....	0.112	986	2 28.3	2 27
Do.....	Sovereign.....	0.363	900	6 75.4	6 72
Do.....	New Union coin, (assumed).....	0.357	900	6 64.2	6 60.9
Belgium.....	Twenty-five francs.....	0.254	899	4 72	4 69.8
Bolivia.....	Doubleloon.....	0.867	870	15 59.3	15 51.5
Brazil.....	Twenty milreis.....	0.575	917.5	10 90.6	10 85.1
Central America.....	Two escudos.....	0.209	853.5	3 68.8	3 66.9
Do.....	Four reals.....	0.027	875	48.8	48.6
Chili.....	Old doubleloon.....	0.867	870	15 59.3	15 51.5
Do.....	Ten pesos.....	0.492	900	9 15.4	9 10.8
Denmark.....	Ten thaler.....	0.427	895	7 90	7 86.1
Ecuador.....	Four escudos.....	0.433	844	7 53.5	7 51.7
England.....	Pound or sovereign, new.....	0.256.7	916.5	4 86.3	4 83.9
Do.....	Pound or sovereign, average.....	0.256.2	916	4 85.1	4 82.7
France.....	Twenty francs, new.....	0.207.5	899	3 85.8	3 83.9
Do.....	Twenty francs, average.....	0.207	899	3 84.7	3 82.8
Germany, North.....	Ten thaler.....	0.427	895	7 90	7 86.1
Do.....	Ten thaler, Prussian.....	0.427	903	7 97.1	7 93.1
Do.....	Krone, (crown).....	0.357	900	6 64.2	6 69.9
Germany, South.....	Ducat.....	0.112	986	2 28.2	2 27.1
Greece.....	Twenty drachms.....	0.185	900	3 44.2	3 42.5
Hindustan.....	Mohur.....	0.374	916	7 08.2	7 04.6
Italy.....	Twenty lire.....	0.207	898	3 84.3	3 82.3
Japan.....	Old cobang.....	0.362	568	4 44	4 41.8
Do.....	Old cobang.....	0.289	572	3 57.6	3 55.8
Mexico.....	Doubleloon, average.....	8.867.5	866	15 53	15 45.2
Do.....	Doubleloon, new.....	0.867.5	870.5	15 61.1	15 53.3
Do.....	Twenty pesos, (Max).....	0.086	875	19 64.3	19 54.5
Do.....	Twenty pesos, (Repub).....	1.090	875	19 72	19 62.1
Naples.....	Six ducats, new.....	1.245	996	5 04.4	5 01.9
Netherlands.....	Ten guilders.....	0.215	899	3 99.7	3 97.6
New Granada.....	Old doubleloon, Bogota.....	0.868	870	15 61.1	15 53.3
Do.....	Old doubleloon, Popayan.....	0.867	858	15 37.8	15 30.1
Do.....	Ten pesos.....	0.525	891.5	9 67.5	9 62.7
Peru.....	Old doubleloon.....	0.867	868	15 53.7	15 47.9
Do.....	Twenty soles.....	1.055	898	19 21.3	19 11.7
Portugal.....	Gold crown.....	0.308	912	5 80.7	5 77.8
Prussia.....	New crown, (assumed).....	0.357	900	6 64.2	6 60.9
Rome.....	Two and a half scudi, new.....	0.140	900	2 60.5	2 59.2
Russia.....	Five roubles.....	0.210	916	3 97.6	3 95.7
Spain.....	One hundred reals.....	0.268	896	4 96.4	4 93.9
Do.....	Eighty reals.....	0.215	869.5	3 86.4	3 84.5
Sweden.....	Ducat.....	0.111	875	2 23.7	1 22.6
Do.....	Carolin, 10 francs.....	0.104	900	1 93.5	1 91.5
Tunis.....	Twenty-five piastres.....	0.161	900	2 99.5	2 98.1
Turkey.....	One hundred piastres.....	0.231	915	4 36.9	4 34.8
Tuscany.....	Seguin.....	0.112	999	2 31.3	2 30.1

Weight and value of United States gold coins.

Denominations.	Weight.	Fineness.	Value.	Weight in grains.
	<i>Oz. dec.</i>	<i>Thous.</i>		
Dollar, legal.....	0.053.75	900	\$1 00	25.8
Quarter eagle.....	0.134.37	900	2 50	64.5
Three dollar.....	0.161.25	900	3 00	77.4
Half eagle.....	0.268.75	900	5 00	129
Eagle.....	0.537.5	900	10 00	258
Double eagle.....	1.075	900	20 00	516

X.—Silver coins of different countries.

Country.	Denominations.	Weight.	Fineness.	Value.
		<i>Oz. dec.</i>	<i>Thous.</i>	
Austria.....	Old rix dollar.....	0.902	833	\$1 02.3
Do.....	Old soude.....	0.836	902	1 02.6
Do.....	Florin before 1858.....	0.451	833	51.1
Do.....	New florin.....	0.397	900	48.6
Do.....	New Union dollar.....	0.596	900	73.1
Do.....	Maria Theresa dollar 1780.....	0.895	838	102.1
Belgium.....	Five francs.....	0.803	897	98
Bolivia.....	New dollar.....	0.801	900	98.1
Brazil.....	Double milreis.....	0.820	918.5	1 02.5
Canada.....	Twenty cents.....	0.150	925	18.9
Do.....	Twenty-five cents.....	0.187.5	925	23.6
Central America.....	Dollar.....	0.866	850	1 00.2
Chili.....	Old dollar.....	0.864	908	1 06.8
Do.....	New dollar.....	3.801	900.5	98.2
China.....	Dollar (English) assumed.....	0.866	901	1 06.2
Do.....	Ten cents.....	0.037	901	10.6
Denmark.....	Two rigsdaler.....	0.927	877	10.7
England.....	Shilling, new.....	0.182.5	924.5	23
Do.....	Shilling, average.....	0.178	925	22.4
France.....	Five franc, average.....	0.800	900	98
Do.....	Two franc.....	0.320	835	36.4
Germany, North.....	Thaler before 1857.....	0.712	750	72.7
Do.....	New thaler.....	0.595	900	72.9
Germany, South.....	Florin before 1857.....	0.340	900	41.7
Do.....	New florin, (assumed).....	0.340	900	41.7
Greece.....	Five drachms.....	0.719	900	88.1
Hindustan.....	Rupee.....	0.374	916	46.6
Japan.....	Itzebu.....	0.279	991	37.6
Do.....	New itzebu.....	0.279	890	33.8
Mexico.....	Dollar, new.....	0.867.5	903	1 06.6
Do.....	Dollar, average.....	0.866	901	1 06.2
Do.....	Peso of Maximilian.....	0.861	902.5	1 05.5
Naples.....	Scudo.....	0.844	830	95.3
Netherlands.....	Two and a half guilders.....	0.804	944	1 03.3
Norway.....	Specie daler.....	0.927	877	1 10.7
New Granada.....	Dollar of 1857.....	0.803	896	98
Peru.....	Old dollar.....	0.866	901	1 06.2
Do.....	Dollar of 1858.....	0.766	909	94.8
Do.....	Half dollar 1835 and 1838.....	0.433	650	38.3
Do.....	Sol.....	0.802	900	98.2
Prussia.....	Thaler before 1857.....	0.712	750	72.7
Do.....	New thaler.....	0.595	900	72.9
Rome.....	Scudo.....	0.864	900	1 05.8
Russia.....	Rouble.....	0.667	875	79.4
Sardinia.....	Five lire.....	0.800	900	98
Spain.....	New pistareen.....	0.166	899	20.3
Sweden.....	Rix dollar.....	0.092	750	1 11.5
Switzerland.....	Two francs.....	0.323	899	39.5
Tunis.....	Five piastres.....	0.511	898.5	62.5
Turkey.....	Twenty piastres.....	0.770	830	87
Tuscany.....	Florin.....	0.220	925	27.6

Weight and value of United States silver coins.

Denominations.	Weight.	Fineness.	Weight in grains.
Dollar, (legal).....	0.859.375	900	412.5
Half dollar.....	0.406	900	192
Quarter dollar.....	0.200	900	96
Dime.....	0.080	900	38.4
Half dime.....	0.040	900	19.2
Three cents.....	0.024	900	11.52

REPORT ON THE FINANCES.

Y.—Statement of domestic gold and silver deposited at the United States Mint and branches, for coinage, to June 30, 1870.

From—	Gold.	Silver.	Gold and silver.
California	\$630,575,666 05	\$30,053 93	\$630,608,719 98
Montana	24,075,557 98	70,714 51	24,146,272 49
Colorado	17,666,807 21	482,211 94	18,149,079 15
Idaho	15,424,434 90	284,986 40	15,709,421 30
North Carolina	9,654,622 33	43,763 86	9,698,386 19
Oregon	10,738,133 87	1,764 19	10,739,898 06
Georgia	7,151,235 56	403 83	7,151,639 39
Virginia	1,615,736 38		1,615,736 38
South Carolina	1,371,383 76		1,371,383 76
Nevada	366,724 58	4,969,761 35	5,336,485 93
Alabama	206,040 57		206,040 57
Arizona	566,107 12	38,107 93	604,215 05
New Mexico	523,133 29		523,133 29
Utah	98,987 86		98,987 86
Tennessee	81,529 69		81,529 69
Washington Territory	61,711 71		61,711 71
Dakota	5,760 00		5,760 00
Nebraska	14,748 31		14,748 31
Vermont	5,459 88		5,459 88
Other sources	43,676,058 14		43,676,058 14
Parted from silver	4,045,251 39		4,045,251 39
Lake Superior		251,471 70	251,471 70
New Mexico and Sonora		6,193 93	6,193 93
Sitka	307 64		397 64
Wyoming Territory	88,543 21	74 25	88,617 46
Maryland	89 15		89 15
Kansas	846 36	468 00	1,314 36
Fine bars		767,447 66	767,447 66
Parted from gold		5,607,820 70	5,607,820 70
Total	768,015,026 94	12,558,244 18	780,573,271 12

Gold, silver, and copper coinage at the Mint of the United States in the several years from its establishment in 1792, including the coinage at the branch mints, and the assay office, New York, from their organization to June 30, 1870.

Years.	Gold.	Silver.	Copper.	Total.
1793-1795.....	\$71,485 00	\$370,683 80	\$11,373 00	\$453,541 80
1796.....	102,727 50	79,077 50	10,324 40	192,129 40
1797.....	103,423 50	12,591 45	9,510 34	125,524 29
1798.....	205,610 00	330,291 00	9,797 00	545,698 00
1799.....	213,285 00	323,515 00	9,106 68	645,906 68
1800.....	317,760 00	224,296 00	29,279 40	571,335 40
	1,014,290 00	1,448,454 75	79,390 82	2,534,135 57
1801.....	\$422,570 00	\$74,758 00	\$13,028 37	\$510,356 37
1802.....	423,310 00	58,343 00	34,422 83	516,075 83
1803.....	258,377 50	87,118 00	25,203 03	370,698 53
1804.....	258,042 50	100,340 50	12,844 94	271,827 94
1805.....	170,367 50	149,368 50	13,483 48	333,239 48
1806.....	324,505 00	471,319 00	5,260 00	801,084 00
1807.....	437,495 06	597,448 75	9,652 21	1,044,595 96
1808.....	284,665 00	684,300 00	13,090 00	982,055 00
1809.....	169,375 00	707,376 00	8,001 53	884,752 53
1810.....	501,435 00	638,773 50	15,660 00	1,155,868 50
	3,250,742 50	3,569,165 25	151,246 39	6,971,154 14
1811.....	\$497,905 00	\$608,340 00	\$2,495 95	\$1,108,740 95
1812.....	290,435 00	814,029 50	10,755 00	1,115,219 50
1813.....	477,140 00	620,951 50	4,180 00	1,102,271 50
1814.....	77,270 00	561,687 50	3,578 30	642,535 80
1815.....	3,175 00	17,308 00		20,483 00
1816.....		28,575 75	28,209 82	56,785 57
1817.....		607,783 50	39,484 00	647,267 50
1818.....	242,940 00	1,070,454 50	31,670 00	1,345,064 50
1819.....	258,615 00	1,140,000 00	26,710 00	1,425,325 00
1820.....	1,319,030 00	501,680 70	44,075 50	1,864,786 20
	3,166,510 00	5,970,810 95	191,158 57	9,328,479 52
1821.....	\$180,325 00	\$825,762 45	\$3,890 00	\$1,018,977 45
1822.....	82,980 00	805,806 50	20,723 39	915,509 89
1823.....	72,425 00	895,550 00		967,975 00
1824.....	92,200 00	1,752,477 00	12,630 00	1,858,297 00
1825.....	156,385 00	1,564,583 00	14,926 00	1,735,894 00
1826.....	92,245 00	2,002,090 00	16,344 25	3,110,679 25
1827.....	131,565 00	2,869,200 00	23,577,32	3,024,342 32
1828.....	140,145 00	1,575,600 00	25,636 24	1,741,381 24
1829.....	295,717 50	1,994,578 00	16,580 00	2,306,875 50
1830.....	643,105 00	2,495,400 00	17,115 00	3,155,620 00
	1,903,092 50	16,781,046 95	151,412 20	18,835,551 65
1831.....	\$714,270 00	\$3,175,600 00	\$33,603 60	\$3,923,473 60
1832.....	798,455 00	2,579,000 00	23,620 00	3,401,065 00
1833.....	978,530 00	2,759,000 00	28,160 00	3,765,710 00
1834.....	3,954,270 00	3,415,002 00	19,151 00	7,388,423 00
1835.....	2,186,175 00	3,443,003 00	39,489 00	5,668,667 00
1836.....	4,135,700 00	3,606,100 00	23,100 00	7,764,900 00
1837.....	1,748,305 00	2,096,010 00	55,583 00	3,299,898 00
1838.....	1,809,595 00	2,315,250 00	63,702 00	4,188,547 00
1839.....	1,375,780 00	2,098,636 00	31,286 61	3,505,682 00
1840.....	1,690,802 00	1,712,178 00	23,627 00	3,427,607 61
	18,791,862 00	27,199,779 00	342,322 21	46,333,963 21
1841.....	\$1,102,107 50	\$1,115,875 00	\$15,973 67	\$2,233,957 17
1842.....	1,833,170 50	2,325,750 00	23,833 90	4,182,754 40
1843.....	8,302,797 50	3,722,260 00	24,283 20	12,049,330 70
1844.....	5,420,230 00	2,230,550 00	23,977 52	7,687,757 51
1845.....	3,756,447 50	1,873,200 00	38,948 04	5,668,595 54
1846.....	4,034,176 57	2,558,580 00	41,208 00	6,633,965 50
1847.....	20,221,385 00	2,374,450 00	61,836 69	22,657,671 60
1848.....	3,775,512 50	2,040,050 00	64,157 99	5,879,720 49
1849.....	9,007,761 50	2,114,950 00	41,984 32	11,164,695 82
1850.....	31,981,738 50	1,866,100 00	44,467 50	33,392,306 00
	89,443,328 00	22,226,755 00	380,670 83	112,050,753 83

Gold, silver, and copper coinage at the Mint of the United States, &c.—Continued.

Years.	Gold.	Silver.	Copper.	Total.
1851.....	\$62,614,492 50	\$774,397 00	\$99,635 43	\$63,488,524 93
1852.....	56,846,187 50	999,410 00	50,630 94	57,896,228 44
1853.....	55,213,906 94	9,077,571 00	67,059 78	64,358,537 72
1854.....	52,094,595 47	8,619,270 00	42,638 35	60,756,503 82
1855.....	52,795,457 20	3,501,245 00	16,030 79	56,312,732 99
1856.....	59,343,365 35	5,196,670 17	27,106 78	64,567,142 30
1857, (Jan. 1, June 30, inclusive)	25,183,138 68	1,601,644 46	63,510 46	26,848,293 60
1858, fiscal year.....	52,889,800 29	8,233,287 77	234,000 00	61,357,088 06
1859, fiscal year.....	30,409,953 70	6,833,621 47	307,000 00	37,550,585 17
1860, fiscal year.....	23,447,283 35	3,250,636 26	342,000 00	27,039,919 61
	470,838,180 98	48,087,763 13	1,249,612 53	520,175,556 64
1861.....	\$80,708,400 64	\$2,883,706 94	\$101,660 00	\$83,693,767 58
1862.....	61,676,576 55	3,231,081 51	116,000 00	65,023,658 06
1863.....	22,645,729 90	1,564,297 22	478,450 00	24,688,477 12
1864.....	23,982,748 31	850,086 99	463,800 00	25,296,635 30
1865.....	30,685,699 05	950,218 69	1,183,330 00	32,819,248 64
1866.....	37,429,430 46	1,596,646 58	646,570 00	39,672,647 04
1867.....	39,838,878 82	1,562,694 18	1,879,540 00	43,281,113 00
1868.....	24,141,245 06	1,592,986 48	1,713,385 00	27,447,616 54
1869.....	32,027,966 03	1,574,937 17	1,279,055 00	34,881,958 20
1870.....	30,103,364 75	2,670,054 16	611,445 00
	383,240,040 47	18,476,709 92	8,473,235 00	410,189,985 39

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