

countenanced a deviation from it. There has not then been any violation of the orders of the department.

"The most unpleasant circumstance connected with this affair, is the impression that I may have authorized the supposition that you or the president had, by innuendo or intimation of any kind, induced me to assume this responsibility. This is impossible. I may be imprudent, over-zealous, or incautious; but I beg you and the president to believe that I am incapable of duplicity or falsehood. I could not, in the most remote degree, have done so. I never dreamed of such a thing, and never could have entertained the idea, or in the slightest degree have intimated it to others.

"I will detain you no longer than to request that hereafter, when any thing is published in the newspapers reflecting upon this office, you will do me the favor to believe that we are acting for the best, and have no intention of disregarding the directions of the government.

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

"SAMUEL SWARTWOUT,

"Collector.

"HON. LEVI WOODBURY,

"Secretary of the treasury."

This candid and courteous explanation obtained from the secretary a gratifying recognition of the judicious views and assiduous services of the collector :

"Treasury Department, May 24, 1837.

"Sir:—I am happy to receive your three communications of the 22d instant.

"They give assurances of your vigilance and fidelity, which are very gratifying in these embarrassing times, and which are perfectly consistent with that deep sympathy which I know you feel in common with the undersigned, and *that kind forbearance you as well as myself are disposed to exercise, so far as the laws and official duty may permit, in the present painful crisis.*

"I am, very respectfully, your obedient servant,

"LEVI WOODBURY,

"Secretary of the treasury.

"SAMUEL SWARTWOUT, Esq.,

"Collector of the customs, New York."

It was not uncommon for the secretary to request the collector to send him explanations of the returns made to the department. The following letters will enlighten the reader respecting the nature of such correspondence :

"Treasury Department, August 17, 1837.

"Sir: I perceive in your return No. 31, 'of moneys received and paid' for the week ending the 5th instant, the sum of \$92,196.35 for payments on