

096.40. This sum I hold in deposite in bank to my order, *subject to the settlement of my accounts, and the decision of sundry suits at law, brought against me to recover duties wrongfully exacted, (as is alleged,) and which are now pending in the courts.*

“ On the adjustment of my accounts, the amount due to the government will be immediately paid.

“ I have the honor to be, sir,

“ Your obedient servant,

“ SAMUEL SWARTWOUT,

“ Late collector.

“ Hon. LEVI WOODBURY,

“ Secretary of the treasury.”

The large amount of the balance caused the secretary to write him the following letter :

“ Treasury Department, April 16, 1838.

“ Sir :—I am in the receipt of your letter of the 13th instant, accompanied by a return of money received and paid at the custom-house for the last three days of your official term, exhibiting a balance due the United States, in your hands, of \$201,096.40. This sum, you state, is deposited in bank to your order, subject to the settlement of your accounts, and the decision of sundry suits at law brought against you to recover duties wrongfully exacted, as is alleged, and which are now pending in the courts.

“ In reply, I have to remark, that the balance in your hands is so large, and the money so much needed by the treasury, *it is hoped that you will make an immediate deposite to the credit of the treasury, of at least one half part of it, and take early steps for adjusting your accounts here, so as to see what portion of the residue should be paid over.*

“ I am, &c.,

“ LEVI WOODBURY,

“ Secretary of the treasury.

“ SAMUEL SWARTWOUT, Esq.,

“ Late collector of customs, New York.”

To this request, the ex-collector gave the following conclusive answer :

“ New York, April 21, 1838.

“ Sir :—I have the honor to state, in reply to your letter of the 16th instant, that *although the balance in my hands appears to be very large, it will not be more than sufficient for the settlement of the outstanding claims upon me.*

“ I enclose a letter received yesterday from the district-attorney, showing my individual liability for the judgments obtained against me. I received notice from Mr. Lord yesterday that he would issue an execution against my