

furniture, unless I paid the amount of the several judgments forthwith. I paid of course. The next court will pass upon twice as large an amount.

"The notices of protest served upon me for duties paid and passed to the credit of the treasury are estimated at between \$200,000 and \$300,000, and the circuit court decided that the collector, being alone liable, ought not to pay the duties into the treasury.

"In addition to these immense liabilities, the settlement of damages, when the parties have paid full duties on damaged goods, which cannot be adjusted by the present collector, must take a large sum, and cannot all be brought in under three months.

"I hope, therefore, that you will not consider the present balance in my hands at all unreasonable.

"I am, &c.,

"SAMUEL SWARTWOUT.

"HON. LEVI WOODBURY,

"Secretary of the treasury, Washington."

The letter of the district-attorney, William M. Price, enclosed in the ex-collector's communication to the secretary, reads :

"U. S. district-attorney's office, New York, April 20, 1838.

"Sir :—I enclose a copy of a letter this day received by me from Mr. Lord, on the subject of certain suits against you. *The recoveries in those suits are for duties paid by the plaintiffs on certain importations of unbleached linens, which, at the present term of the circuit court, it was decided should have been admitted to enter free of duty. As you levied the duties under instructions of the treasury department, the government must, of course, save you harmless.*

"A suit involving the same principle was tried at the last October term, and was the subject of a report by me to the honorable secretary of the treasury, of the 22d of December, 1837.

"I would advise you to pay the amounts stated in Mr. Lord's letter, on proper receipts being presented to you by the attorney for the defendants. Should there be any delay, Mr. Lord will feel obliged to issue executions against your property, to satisfy the judgments, which will not only embarrass you, but materially accumulate expense.

"If you will inform me of your determination, I will communicate it to Mr. Lord.

"I am, sir, &c.,

"WM. M. PRICE,

"U. S. district-attorney.

"SAMUEL SWARTWOUT, Esq."

The suits mentioned in the two letters were those of Thomson, Austen, &