

Company, and of Charters, against the late collector, which aggregated, with costs, \$5,561.63.

Possessing, as he did, highly valuable property in the city, the ex-collector could not but recognize the discreditable method adopted to secure the speedy payment of the several judgments. Unable in any way to free himself from the liabilities which his official transactions as collector of customs subjected him, and would subject him until all the protests were paid by him which had been served upon him by different merchants and shippers for recoveries of money, deposited in bank by him at the time of collection to the credit of the government, estimated at between \$200,000 and \$300,000, he at once paid the amount of the several judgments. In order, therefore, to secure himself in the most practical legal way apparent to him, that he might meet these heavy liabilities—for the payment of which the circuit court had decided that he was officially responsible—he wisely determined to defer paying the \$201,096.40, or any part of it, until these outstanding claims were settled.

This determination of the ex-collector induced the secretary of the treasury to write the following letter :

“ Treasury Department, April 18, 1838.

“ Sir:—Accompanying my letter of yesterday, urging an early adjustment of the accounts of Samuel Swartwout, Esq., late collector of New York, I transmitted a copy of a letter from him, stating his reasons for retaining in his hands the large balance of public moneys mentioned. One reason he declared to be, with a view to await ‘ the decision of sundry suits at law brought against me [him] to recover duties wrongfully exacted, as is alleged, and which are now pending in the courts.’

“ To expedite matters in this case, I will thank you to call upon the solicitor of the treasury, to obtain from the district-attorney in New York a list of suits now pending against Mr. Swartwout, as late collector, together with the amount of money involved in each, and the probable termination of them.

“ I am, &c.,

“ L. WOODBURY,

“ Secretary of the treasury.

“ JAMES N. BARKER,

“ Comptroller of the treasury.”

A transcript of this letter was forwarded to the United States district-attorney at New York, as is mentioned in the following note :

“ Office of the solicitor of the treasury, April 27, 1838.

“ Sir:—I have had the honor to receive the letter of the secretary of the treasury to you, dated the 18th instant and referred by you to this office.

“ I transmitted a copy of it to the attorney of the United States for the