

southern district of New York, and have received a reply, dated 25th instant, of which I send a copy herewith.

" On receiving the further report to which Mr. Price refers, it shall be communicated to you.

" Very respectfully, yours &c.

" H. D. GILPIN,

" Solicitor of the treasury.

" To J. N. BARKER, Esq.,

" Comptroller of the treasury."

The letter of the district-attorney, it will be seen, fully substantiates the ex-collector's statements respecting the character of the protests and outstanding claims, which had influenced him to write to the secretary of the treasury and say that it ought not to be considered unreasonable that so large a balance should remain in his hands.

" U. S. district-attorney's office, New York, April 25, 1838.

" Sir: I have the honor to acknowledge the receipt of your letter of the 19th instant, enclosing a copy of a letter addressed by the secretary of the treasury to James N. Barker, Esq., comptroller, and by the latter gentleman communicated to your office, calling for a statement of suits now pending in this district against Samuel Swartwout, Esq., late collector of the port of New York, to recover duties levied by him, which are alleged to have been wrongfully exacted, together 'with the amount of money in each case, and the probable termination of them.'

" By reference to my register, I find that there are at present but two suits pending undecided. One brought by Robert Deidericks to recover the value of a package of goods sent to the public store for examination, and there lost or mislaid. In this case the damages are laid at \$2,000, though the recovery will not probably exceed half that sum. The plaintiff will certainly prevail.

" In the other suit, Lee, Savage, & Co., are plaintiffs, who claim to recover \$158.80, being an excess of duties charged at *25 per cent. ad valorem*, on a case of silk gloves, which they contend are free of duty.

" At the term of the United States circuit court, commenced on the first Monday of the present month, four judgments were recovered against Mr. Swartwout: three by John Charters, Alexander Charters, and Samuel M. Charters, and one by Aaron Thomson, John H. Austen, and Thomas Cochran: in the aggregate amounting to \$5,561.63, yet unsatisfied [?] being for an excess of duties charged on certain linens, which were reported by the appraisers as having been dyed or colored, but were, on the trials proved to have been known in commerce as unbleached linens.

" *I have in my possession 115 protests served on the late collector by various*