

*merchants in this city, against the payments of duties, giving him notice that they intend to commence suits, to recover back the amount of duties thus paid. Not having sufficient data, I am unable to ascertain the amount of duties involved in those protests; nor can I anticipate with certainty what will be the result of suits that may be brought, of which the importers have given notice.*

*"The protests to which I have referred present a great variety of questions, all relating to excess of duties; many claiming as high a return as 50 per cent.; others a return of but small percentage, and others again a reduction of duties in various amounts. On an examination of the invoices and appraisements at the custom-house, in reference to the questions presented by the protests, the amount of each claim can be readily ascertained. I will apply to the present collector for such statement, and transmit it to you upon my receipt thereof. It will, however, require several days to prepare such a document.*

*"By the protests it appears that there are 660 packages of linen, blankets, silk, hosiery, worsted, and other articles, on which a return of duty is claimed.*

*"As the questions involved in many of the protests have been adjudicated, (as for instance, the worsted, linens, and silks,) the importers will, of course, pursue their claims without much delay.*

"I am, &c.,

"WM. M. PRICE,

"U. S. district-attorney.

"To HENRY D. GILPIN, Esq.,

"Solicitor of the treasury, Washington."

In these corroborative facts, the secretary found convincing evidence of the undeniable wisdom of the ex-collector's purpose. He furthermore discovered in the following letter of the ex-collector's successor highly satisfying proof that Samuel Swartwout was not without funds sufficient to meet his official obligations.

"Custom-house, New York, April 19, 1838.

"Sir: I wrote you on the 12th instant in relation to moneys for the purpose of paying return duties, &c., to which I have received no answer. The payments have been very heavy this month, and *the persons entitled to return duties stood much in need of the money due them; I therefore borrowed of my predecessor, Mr. Swartwout, \$25,000 of treasury notes, and am every day obliged to call on him for the same purpose.*

"As I require those who are to pay money into this department to be prompt, I am ambitious to be prompt also in behalf of the government. On the 1st of May we are to pay off the inspectors, &c. As some of those who will be entitled to pay on that day I propose not to reappoint, I am anxious to