

means to pay the government. I replied that I thought he must be a rich man, and that it was understood he had gone to Europe to raise money on his Cumberland [Maryland, iron and coal] property."

As declared under oath by Henry Ogden, Samuel Swartwout had placed in the cashier's hands before he departed for England, \$99,967.05, which "was not intended by the ex-collector to be appropriated to the government." He further declared that his real estate was of "great value." He also deposed that he did not believe that the ex-collector had carried with him an amount of money exceeding \$2,000, and that he did not believe that prior to his leaving this country he had transmitted to England any funds, because after his arrival there he had sent him £200.

In the averments of John A. Fleming regarding the honesty of Samuel Swartwout while holding the collectorship of duties at the port of New York, an equitable person cannot but discern that he was radically biased by a suspicion that the collector was a defaulter because he, (the auditor,) had apparently found a disagreement of the custom-house accounts. As disclosed by him under oath, his averments embraced the following statements:

He "became the auditor of the custom-house in the beginning of July, 1836, under the appointment of Mr. Swartwout;" that the first deficiency detected by him in Mr. Swartwout's accounts was that of "about \$500,000," in June, 1837; that this discovery was so alarming to him that he communicated it to Joshua Phillips, the assistant cashier, whose answer—"that the cash-book contained all the bonds that had been paid at the office; the residue were in suspense"—prevented him (the auditor) from "mentioning it to others"; that in the month of August, six months after Jesse Hoyt had become collector of customs at the port of New York, he found that the deficiency in Mr. Swartwout's accounts amounted to \$646,254.83.

"These bonds," aggregating \$646,154.83 and forming the said accounts, according to his averment, "became due generally in the first and second quarters of 1837; they were paid about the time of the suspension of specie payments; some of them, perhaps, prior, and some subsequent to that time; yet of this" he was "only acquainted from the statements given by Mr. Phillips, during the investigation held by the solicitor of the treasury." He did "not know in what kind of money the bonds were paid, but the amounts were never deposited to the credit of the treasurer of the United States. Why they were not," was, as he asserted, "obvious from subsequent developments, and Mr. Phillips's statement," which he was led to assume, "explains the cause, which is, that Mr. Swartwout had retained the moneys for his own purposes."

As seen, John A. Fleming, the auditor, was finally induced to believe that the money paid for the bonds "was never deposited to the credit of the