that unless there has been falsehood or fraud in these returns. Does Mr. Ogden know of any, or suspect any?

"*It is true that his accounts stand unsettled for large amounts:* BUT WHEN THEY ARE SETTLED, *if the weekly returns had been correct and true,* THE ABOVE RESULT MUST BE TRUE.

"Pray inquire into this, and inform me of the conclusion.

"Truly yours,

"LEVI WOODBURY.

"JESSE HOYT, Esq., New York city."

On the following day, the aspiring collector again wrote:

"New York, November 3, 1838.

"Dear Sir: I have signed all my accounts to go on to the first auditor on Monday, except one, which the auditor [John A. Fleming], tells me we shall have to keep till Tuesday, in consequence of having detected an error in Mr. Swartwout's account, *making his indebtedness $13,182.75 more than was supposed.* I enclose you a memorandum in pencil-mark, given by the auditor, showing the items, and the amount which is $1,233,435.63. *God help us!*

"Yours,

"J. HOYT.

"The Hon. LEVI WOODBURY."

This communication caused the secretary of the treasury to write the following letter to Henry D. Gilpin, solicitor of the treasury:

"Treasury Department, November 5, 1838.

"Sir:—In addition to the facts and letter I submitted to you yesterday, *bearing on the supposed defalcation* of the former collector of New York, I enclose another letter and memorandum from the present collector, received last evening. This strengthens the opinion before expressed, that you had better make a journey forthwith to New York, in order to ascertain on the spot, as far as possible, the extent of the default, and the best mode of securing the United States against loss.

"*If you should find that any mistake exists, and that he holds no more than is necessary to cover his liabilities for suits and protests on public account, it may not be necessary to do anything except to make what he holds for that purpose secure, so that it may be applied to no other purpose.* This can be done by an agreement with the bank where it is deposited, not to pay it over except to the treasurer, or to others by his assent for return duties, &c.

"But if there is a real defalcation, I wish the most prompt and prudent steps taken to secure the government. For this object you could carry with you a transcript of his account as it now stands, a distress warrant, and a copy of the bond.