

it, places one in doubt respecting its truthfulness. The comptroller and the solicitor, as will hereafter be shown, were severally misled to communicate to the secretary of the treasury things which subsequently he denied having told them. Not only on this occasion but in his frequent answers to similar inquiries, his habit of evading the force of an interrogation by saying: "*that Mr. Phillips, the assistant cashier, was more fully acquainted with the particulars than himself,*" is particularly patent. Was there any dominant reason for such repeated evasions as these? Should one argue that the cashier and his assistant had a concerted understanding regarding their several ways of supporting each other in their persistent defamation of the ex-collector? Can one justly assume that there had been appropriations of custom-house moneys by them of which they mutually knew? Should one be led by a suggestion to believe that when the cashier in 1833 became a director in the Seventh Ward Bank of the city of New York, at the time of its organization, and in which he deposited, in 1838, to his own account, \$90,000, they were then engaged in abstracting funds for which the collector was responsible? Is it not strange that he, in his conversation with the two treasury officials, should inform them that the funds of Mr. Swartwout in bank, known to him, "did not exceed \$29,000," which sum, or \$30,000, he two days later paid to the solicitor, although he admitted a few months later that Mr. Swartwout had placed in his hands before his departure for Europe, \$99,967.05? Is there any apparent evidence of a definite agreement existing between the cashier and his assistant in the declaration made under oath by Joshua Phillips: "*I have no knowledge of anything in relation to the money paid by Ogden, as the agent of Mr. Swartwout, to the solicitor of the treasury, or how it came into the possession of Ogden; nor do I know in what bank it was deposited, or to whose credit. Neither do I know for what purpose it was to be appropriated, or anything in relation to it.*"

Is it any great wonder that, after being guided and assisted by these officious men, John A. Fleming, the auditor, and John Underwood, the treasury clerk, should be enabled to find Samuel Swartwout a defaulter in his collectorship as they alleged him to be and made plausible by lists of clandestinely marked checks, ambiguous *data*, and disagreeing accounts, exhibited and vouched verifiable by Henry Ogden and his colleague.

It seems almost unimportant to remark that, after hearing the cautiously expressed opinion of the wary cashier regarding the losses of money sustained by Samuel Swartwout, *the solicitor and the comptroller naturally concluded "Mr. Ogden could not account for an expenditure so large as the ascertained defalcation."*

It was not only the cashier and his assistant who were perplexed, but also