

purporting to be part of your communication to congress in relation to Mr. Swartwout's deficiencies, *to find some material differences in regard to the statement of what took place at the interview between us on the 7th of November, to which I had been invited by you.*

*"If I suffered them to pass in silence they would mislead the public as to the true state of facts in the case. I cannot, therefore, in justice [?] to Mr. Swartwout, nor from a duty I owe myself, permit them to remain uncontradicted, or rather, unexplained; convinced that you did not intend to communicate anything but facts, and persuaded that you will readily correct the errors into which you may have fallen.*

*"In the first place you state my disclosures as volunteered. This was not exactly the case. I received an invitation from you through Mr. Hoyt, the present collector, to meet you on the subject at his house on the 7th [of] November; and being then called upon to state what I knew of these matters, I felt myself bound as an honorable man to give you all the information I was possessed of.*

*"Secondly, you state that I represented Mr. Swartwout's defalcations to have commenced by his not passing to the credit of the treasurer the entire sums received by him.*

*"You are certainly in error in this statement. Nothing that was said by me could authorize such a conclusion, which would be far from the truth. THE SIMPLE AND TRUE SOLUTION WILL BE FOUND IN THE MANNER IN WHICH THE ACCOUNTS WERE KEPT. With regard to THE COLLECTION OF THE BONDS, AND THE WEEKLY ACCOUNT OF TRANSFER TO THE TREASURER, THE MODE WAS THE SAME AS HAD EXISTED PREVIOUS TO MR. SWARTWOUT'S COMING INTO OFFICE.*

*"The collector's accounts were made out on the Monday of every week, and included the payment of all bonds up to Saturday morning only; they would not, of course, contain those of Monday, the accounts being made out early on Monday morning, but those of Saturday, and such bonds as would have fallen due on Sunday (which are paid the day before) were not included in this account. The transfer was usually made on the [following] Monday, but latterly not until Tuesday. The collector consequently had in hand from this source, by this mode of making up his accounts, WHICH I STATED HAD BEEN THE USUAL MODE ALWAYS PRACTISED BY THE FORMER AUDITOR, an average balance of \$150,000. IT WAS NO RETENTION OF FUNDS, or short credit of sums received on the part of Mr. Swartwout; IT WAS THE INVARIABLE PRACTICE PURSUED BY THE FORMER AUDITOR, MR. SCHULTZ, IN KEEPING THE ACCOUNTS OF ALL THE COLLECTORS [since 1799].*

*"Thirdly, you make me say, 'The next mode adopted by Mr. Swartwout was the use of the fund deposited to meet unliquidated duties, amounting*