

frequently to \$150,000 or \$200,000. ALL DEPOSITS FOR UNASCERTAINED DUTIES IT HAS EVER BEEN THE PRACTICE NOT TO PLACE TO THE CREDIT OF THE GOVERNMENT UNTIL THE DUTIES ARE LIQUIDATED. *As a matter of course then this fund remained to the credit of the collector, and often exceeded the amount you mention, but it was the mode in which the business had always been done, and NOT ONE ESPECIALLY ADOPTED BY MR. SWARTWOUT as I am made to state.*

“Lastly, I AM MADE TO STATE ‘THAT MR. SWARTWOUT MADE USE OF THE MONEYS PAID TO HIM ON ACCOUNT OF THE UNITED STATES IN PENALTIES AND FORFEITURES,’ AND ‘THAT HE ALSO OVERDREW HIS ACCOUNT FOR FEES AND EMOLUMENTS, PAYABLE TO HIM FOR HIMSELF AND THE OFFICERS OF THE CUSTOMS.’

“You certainly must have misunderstood what I did say on this subject, which would not carry the above inference. NEITHER THE ONE NOR THE OTHER COULD HAVE TAKEN PLACE UNLESS THE AUDITOR OMITTED TO DEBIT HIS ACCOUNT with the proportion of the penalties and forfeitures due to the United States, AND BESIDES, COMMITTED AN ERROR IN HIS ACCOUNT OF FEES AND EMOLUMENTS. MR. SWARTWOUT NEVER MADE OUT NOR WAS IN THE HABIT OF EXAMINING ANY ACCOUNT FURNISHED BY THE AUDITOR, BUT RELIED ENTIRELY UPON HIS ACCURACY AND CORRECTNESS.

“Relying, gentlemen, that you will not refuse doing me justice in the premises,

I am yours, with great respect,

“HENRY OGDEN.

“H. D. GILPIN and J. N. BARKER, Esqrs.”

By adverting to Nathaniel Schultz, the auditor of the custom-house accounts, who had held the office from 1799 to July 1, 1836, and who, as testified by David Thompson, the cashier of the Bank of America in the city of New York, was “a very intelligent and accurate accountant,” possessing “the highest character for integrity and moral worth,” Henry Ogden imprudently furnished a clew to the motive which influenced him to deny the statements made by the solicitor and the comptroller in their letter to the secretary of the treasury of the eighth of November, 1838, for it is easy to perceive that after considering for a month or more the character of the statements he had made to them regarding Samuel Swartwout’s alleged appropriation of moneys due the United States, he began to fear that it would be impossible for him to afford the requisite proof for supporting them.

The startling admissions and sweeping denials in his letter to the two treasury officials establish unequivocally his guilt as a knavish traducer of an absent friend—one who had openly disclosed his confidence in him by legally intrusting him with all his money and real estate.