

What indeed is the force of the numerous and contradictory allegations of Henry Ogden and Joshua Phillips concerning Samuel Swartwout's peculations of custom-house moneys between the years 1829 and 1837? Shall their bastard assertions be deferred to and be believed rather than the veracious and explicit declarations of Nathaniel Schultz, the honest and uncorrupted auditor of the custom-house, whose integrity and faithfulness had ever been praised and admired during his thirty-seven years of service there?

Read and weigh the sworn testimony of this worthy and intelligent accountant and form your conclusions regarding the charges which Henry Ogden and Joshua Phillips brought against Samuel Swartwout.

"The day that I retired from the custom-house and took leave of the collector," as Nathaniel Schultz deposed, "I thought it my duty to state to him that he was indebted to the United States in the sum of about \$40,000 for forfeitures. He answered, 'Very well, sir, I will see to it.' I give the substance of his words."

"*They [the forfeitures] were credited to the United States regularly in the account current, in the quarter in which the forfeitures were received from the marshal of the United States. Forfeitures were received by the collector from the marshal. Mr. Swartwout did not keep the accounts himself, BUT I, AS AUDITOR, REGULARLY CREDITED THE UNITED STATES IN THEIR ACCOUNT CURRENT IN THESE WORDS: 'BY AMOUNT OF FORFEITURES RECEIVED THIS QUARTER, AS PER DOCUMENTS HEREWITH.'*"

"THE ACCOUNTS OF MR. SWARTWOUT WERE CORRECT UP TO THE 31ST OF MARCH, 1836, WITH THE EXCEPTION OF THE FORFEITURES, AS ALREADY STATED, AS FAR AS MY KNOWLEDGE EXTENDED."

"THE ACCOUNTS UNDERWENT A CRITICAL EXAMINATION BY ME, SO THAT IF THERE WAS AN ERROR OF ONE CENT, I HAD THE MEANS OF DISCOVERING IT BY PROVING THE ACCOUNTS."

"About the year 1799, to the best of my recollection, I was made the officer to perform the duties of auditor of the custom-house. *At that time there were no means in the custom-house to prove the accounts with the accuracy of which they are susceptible of being proved.* And during the time that Mr. ——— Gelston was collector, I was dissatisfied with myself for not being able to render an exact account of all the items which comprised or made the balance in the account current, and thought I would contrive a plan to make it more perfect, and succeeded. *The plan of book-keeping I then formed has continued ever since, and now exists in the custom-house, by which any error can be detected.* As, for example:

"Soon after Mr. L. McLane [1831-1833] came into office as secretary of the treasury, he sent to the comptroller for the account current of the collector