

of New York for the preceding quarter, and, observing therein a large balance due to the United States, wrote to Mr. Swartwout a letter, the substance of which was :

“ ‘Mr. Collector, I perceive by your last account current that you are indebted to the United States in a large sum. Please deposit that sum in the branch bank to the credit of the treasurer of the United States, and send on the receipt thereof without delay.’

*“ Mr. Swartwout referred this letter to me, with the request that I would give an account of that balance, saying he was not aware of being indebted to the United States in any sum.*

“ I took the necessary custom-house books home with me, sat up a great part of the night, and rendered an account of every item making this balance. This account was next morning sent to the secretary of the treasury, who, not understanding the manner in which the custom-house books were kept, sent this statement to the comptroller’s office, with the request that it might be examined by the clerks in the comptroller’s department, and to report to the secretary. The statement was found correct of the items of the balance, without a difference of a single cent. *This same statement is probably now in the office of the secretary of the treasury, if not burnt.*

“ Mr. Swartwout was renominated in 1834; the senate called upon the secretary of the treasury for Mr. Swartwout’s quarterly account current, to the best of my knowledge, for the first quarter of 1834.<sup>1</sup> This account showed a large balance of upwards of \$200,000. Being then in Washington on public business, I was informed by Mr. Coyle, one of the clerks in the auditor’s department, that Mr. Silsbee, chairman of a committee of the senate, was highly dissatisfied with the large balance exhibited in the account current of Mr. Swartwout’s as due to the United States.

“ Mr. Coyle requested me to go before the committee and explain that balance. In order to enable me to do so, I obtained from the office of the secretary of the treasury the weekly returns for that quarter, and by means of the weekly returns, I was enabled to satisfy the committee that Mr. Swartwout’s accounts were correct, and he owed the United States nothing according to the quarterly accounts. I recollect now, that before I went to Washington, I told Mr. Swartwout that he owed the United States for forfeitures the sum of about \$31,000. I had only to make the accounts correct according to the documents furnished me. If the collector chose to retain the sums received for forfeitures that was none of my business. The forfeitures are the only sums which are paid differently from all others—they are paid directly to the collector, all

<sup>1</sup>It was the fourth quarter of 1833, as was later recollected by him.