

“Three *treasury warrants*, amounting in the aggregate to \$39,240.05, were received by Mr. Swartwout during the years 1834 and 1835. They were in the following sums, respectively :

1834, August 23, No. 9677.....	\$7,637 21
1835, May 2, No. 837.....	21,895 15
1835, June 22, No. 993.....	9,707 69
	—
	\$39,240 05

“Mr. Swartwout received these warrants under the authority of the 2d section of the act of 27th June, 1834, to make up an alleged deficiency in the fees and emoluments of his office to meet the compensation due to his clerks. Their receipt appears by his books, but the proceeds have never been debited in his cash account, and their whole amount still remains entirely unaccounted for. * * * *

“The next fund, in which we trace the deficit, is much larger in amount than either of the preceding: *it consists of cash received by the collector, but which, according to the usage of the custom-house, that officer has been in the habit of retaining in his own hands under the designation of ‘protests’ and ‘deposits for unascertained duties,’ instead of paying it into the treasury* * * * *

“It is also proper to refer to the payment made by Mr. Ogden, of \$30,000, to the solicitor of the treasury, as being a deduction to be made from the amount due from Mr. Swartwout. *It was not, however, a sum standing in the name of the latter as collector, or forming any portion of either of these funds; it was money in the possession of Mr. Ogden, but admitted by him to have been received from Mr. Swartwout, and WHICH HE VOLUNTARILY PAID OVER TO THE UNITED STATES.*

“The remaining fund, the deficiency in which makes up the whole debt of Mr. Swartwout, is the bond account. * * * * It will be seen that this deficit in the bond account first occurs in the year 1837. *Shortly after its commencement, Mr. Phillips, the assistant cashier, kept a list FOR HIS OWN SATISFACTION (AS HE STATED) of a large number of these bonds, which had been paid, and the money received by Mr. Swartwout.*”

The solicitor wrote on the following day to the secretary of the treasury informing him that the steamship *Great Western* had arrived from England, and had brought letters from the ex-collector, who, in them, admitted “the existence of a large [?] deficit” [in his accounts], and expressed his ability “to pay the whole of it.” From the conflicting hearsays, he had also learned that the ex-collector was then either “engaged in negotiations for selling the coal and iron land near Cumberland or for raising a large sum of money there-