

the comptroller] *has, from necessity, been in some degree ex-parte in its character, and that some of the results are liable to be disproved or explained away hereafter.*

*"This department would be highly gratified if Mr. Swartwout should, in the end, be able to show that the money for which he is accountable does not exceed the \$201,096.40 reported by him in his last official abstract of his account as the true balance. It would, also, be much pleased if it should happen, as promised in his letter of the 13th of April last, that 'on the adjustment of my [his] accounts, the amount due the government will be immediately paid.'"*

In a postscript to this report the secretary adds :

"Two copies of recent letters from Mr. Swartwout to some of his friends in New York, and relating to this subject, protesting against the supposed amount of his default, and insisting on his ability to meet any deficiency, are submitted for the president's perusal, but are not made a part of this report, as some of the matters contained in them seem to be of a private character."

Two days later, his excellency, the president of the United States, sent the following message :

"To the senate and house of representatives of the United States :

"I herewith transmit a special report made me by the secretary of the treasury, for your consideration, in relation to the recently discovered default of Samuel Swartwout, late collector of the customs at the port of New York.

"I would respectfully invite the early attention of congress to the adoption of the legal provisions therein suggested, or such other measures as may appear more expedient, for increasing the public security against similar defalcations hereafter.

"M. VAN BUREN.

"Washington, December 8, 1838."

On the seventeenth of January, 1839, the house of representatives appointed a select committee of nine of its members to "inquire into the causes and extent of the late defalcations of the custom-house at New York and other places" and to make a report of the investigations of the committee. The representatives so appointed were Messrs. Harlan, of Kentucky; Curtis, of New York; Wise, of Virginia; Dawson, of Georgia; Smith, of Maine; Hopkins, of Virginia; Owens, of Georgia; Foster, of New York, and Wagoner, of Pennsylvania.

On Thursday, January 24, 1839, the committee met at the Astor House, in the city of New York, and entered upon the business for which it had been appointed. On the following day the committee having been tendered a room in the custom-house in which to hold its sessions, the examination of the first witness was begun there that day. From that time until Friday evening, February 8, when the committee adjourned to meet on Tuesday, February 12, at