

In view of the examination of the ex-collector by the investigating commissioners, the solicitor of the treasury had sent them the following communication :

“ Office of the solicitor of the treasury, August 5, 1841.

“ Sir :—On the 30th of November, 1839, the late collector of customs at New York, Mr. Hoyt, addressed a letter to this office, in which he stated that Messrs. DeRham & Moore, one of the most respectable mercantile houses in New York, had called the day before, and handed him a letter from Messrs. E. & C. G. Feher & Co., formerly merchants of New York, dated in St. Gall, Switzerland, October 17, 1839, in which they stated that they found in their possession the following bonds for duties, executed at the custom-house, New York, viz. :

E. & C. G. Feher, due December 8, 1837	\$1,179 00
Ditto due December 10, 1837	516 00
Ditto due December 19, 1837	1,495 00
	\$3,190 00
Making, together	

And that, after the most careful examination of the books of their firm, they were satisfied that said bonds had never been paid at the custom-house. They therefore requested Messrs. DeRham & Moore to inquire at the custom-house, and unless they could there find evidence of their actual payment, to pay them to the collector, and take his receipt.

“ Mr. Hoyt encloses a statement from the auditor of the custom-house, in which he says that upon examination of the books of the custom-house, ‘*it appears that these bonds form part of the large amount of missing bonds charged to Mr. Swartwout upon the closing of his accounts after his retirement from office.*’ They are not, however, contained in Mr. Phillips’s list, which was sent to the treasury at the time of the investigation of Mr. Swartwout’s accounts by the comptroller and solicitor. After the final accounts of Mr. Swartwout had been made up and transmitted to the treasury, agreeably to the direction of those officers, Mr. Underwood, of the first auditor’s office, who had come from Washington with those gentlemen, recommended that a supplemental account of all missing bonds be made out and forwarded to the first auditor as a means of aiding his office in the examination of Mr. Swartwout’s bond account. This was accordingly done, and in *that* account will be found the three bonds in question.’

“ The letter of Mr. Hoyt was referred to the first auditor of the treasury for his examination, who returned it in a letter, stating : ‘ I have caused a diligent examination to be made, and find that the bonds were returned *taken* by the