

As further disclosed by William Young, in his communication, addressed to John L. Graham, counsellor at law, of the sixteenth of March, 1850:

"I accepted the trust upon the assurance of the solicitor that he would have all matters connected with the recording of deeds and care of the land in Illinois and Texas attended to by the district-attorneys or other duly authorized agents of the government, without trouble or expense to me; and in accepting the trust, I was also influenced by an earnest desire to aid in effecting a speedy settlement of Mr. Swartwout's accounts, and put an end to the cruel and unjust persecution to which he had been so long subjected.

"Accordingly the deed of trust was prepared, approved by the solicitor, and duly executed by Mr. Swartwout on the 11th March, 1842; it was then delivered to me, together with all title papers and vouchers of ownership of the property so conveyed.

"After having the deed recorded in Washington, New York, and Cumberland, upon the suggestion of the solicitor, I delivered to him the deed, and all the accompanying documents for safe keeping, and from which to frame his instructions to his agents in Illinois and Texas. * * * *

"After having made the transfer of so large an amount of property as additional security to the government, the reasonable expectations of Mr. Swartwout of obtaining a settlement of his accounts were doomed to disappointment.

"My efforts were added to those of Mr. Swartwout, with an anxious desire on my part to be exonerated from the responsibility of the trust, but without success. In May, 1845, our expectations were revived by the verdict of the jury, in the circuit court for the southern district of New York, in the suit of the United States *versus* the executors of Henry Eckford, one of the sureties of Mr. Swartwout, in which the United States alleged a defalcation of \$435,052.21, and put in affidavits of the solicitor and the comptroller, and the testimony of clerks, that the books of the treasury department showed Mr. Swartwout a debtor for that sum; instead of which IT WAS PROVED TO THE ENTIRE SATISFACTION OF THE COURT AND JURY THAT MR. SWARTWOUT HAD FULLY AND FAIRLY ACCOUNTED FOR EVERY DOLLAR OF THE MONEY FOR WHICH THAT SUIT WAS BROUGHT, AND A VERDICT WAS GIVEN IN FAVOR OF THE DEFENDANTS FOR \$20,545.59."¹

"But the withholding of this money, without interest, for so many years was not enough, although it might have been conceded to the heirs of Henry

¹ "I, John W. Nelson, clerk of the circuit court of the United States for the southern district of New York, do hereby certify that the suit of the United States against James E. DeKay, Francis R. Tillou, and Charles P. Clinch, executors of Henry Eckford, deceased, one of the sureties of Samuel Swartwout on his official bond, was commenced in the month of June, 1839, for the alleged defalcation during the second term of the official service of said Swartwout as collector, that is, from the 29th of March, 1830,