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REPORT

OF THE

SECRETARY OF THE TREASURY

ON

THE STATE OF THE FINANCES

FOR

THE YEAR 1866.

WASHINGTON:
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REPORT

OF

THE SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT,
Washington, December 3, 1866.

In conformity with the requirements of law, the Secretary has the honor to make the following report:

In his report under date of the 4th of December, 1865, the Secretary estimated, according to the data furnished him by this department and by the other departments, that the expenditures of the government for the three quarters of the fiscal year ending June 30, 1866, would exceed the receipts $112,194,947 20. The result was widely different. The receipts exceeded the estimates $89,905,905 44; the expenditures fell short of the estimates $200,529,235 30. The following statement exhibits the items of increase of receipts and decrease of expenditures in comparison with the estimates:

Statement of the estimated and actual receipts and expenditures of the United States from October 1, 1865, *to June* 30, 1866.

RECEIPTS.

	Estimated.	Actual.	Excess of rec'pts.
Customs	$100,000,000 00	$132,037,068 55	$32,037,068 55
Lands	500,000 00	532,140 40	32,140 40
Internal revenue	175,000,000 00	212,607,927 77	37,607,927 77
Miscellaneous	30,000,000 00	48,285,125 90	18,285,125 90
Direct tax	.....	1,943,642 82	1,943,642 82
	305,500,000 00	395,405,905 44	89,905,905 44
Cash balance October 1, 1865	67,158,515 44	67,158,515,44	
	372,658,515 44	462,564,420 88	

EXPENDITURES.

	Estimated.	Actual.	Excess of estim's.
Civil service	$32,994,052 38	$30,485,500 55	$2,508,551 83
Pensions and Indians	12,256,790 94	11,061,285 79	1,195,505 15
War Department	307,788,750 57	119,080,464 50	188,708,286 07
Navy Department	35,000,000 00	26,802,716 31	8,197,283 69
Interest on public debt	96,813,868 75	96,894,260 19	.....
			200,609,626 74
Deduct deficiency in estimate for interest on public debt	.....	.....	80,391 44
	484,853,462 64	284,324,227 34	200,529,235 30

RECAPITULATION.

Actual receipts, including cash balance	$462,564,420 88	
Estimated receipts, including cash balance	372,658,515 44	
Excess of receipts over estimates		$89,905,905 44
Estimated expenditures	484,853,462 64	
Actual expenditures	284,324,227 34	
Actual expenditures less than estimated		200,529,235 30
		290,435,140 74

The following is a statement of receipts and expenditures for the fiscal year ending June 30, 1866:

Balance in treasury, agreeable to warrants, July 1, 1865	$858,309 15	
To which add balance of sundry trust funds not included in the above balance	2,217,732 94	
Making balance, July 1, 1865, including trust fund		$3,076,042 09
Receipts from loans		712,851,553 05
Receipts from customs	$179,046,651 58	
Receipts from lands	665,031 03	
Receipts from direct tax	1,974,754 12	
Receipts from internal revenue	309,226,813 42	
Receipts from miscellaneous sources	67,119,369 91	
		558,032,620 06
		1,273,960,215 20

EXPENDITURES.

Redemption of public debt		$620,321,725 61	
For the civil service	$41,056,961 54		
For pensions and Indians	18,852,416 91		
For the War Department	284,449,701 82		
For the Navy Department	43,324,118 52		
For interest on the public debt	133,067,741 69		
		520,750,940 48	
			$1,141,072,666 09
Leaving a balance in the treasury on the 1st of July, 1866			132,887,549 11

The following is a statement of the receipts and expenditures for the quarter ending September 30, 1866:

Balance in the treasury, agreeable to warrants, July 1, 1866	$132,887,549 11

Receipts from loans		$174,011,622 24
Receipts from customs	$50,843,774 24	
Receipts from lands	228,399 72	
Receipts from direct tax	340,454 39	
Receipts from internal revenue	99,166,993 98	
Receipts from miscellaneous sources	7,981,764 24	
		158,561,386 57
		465,460,557 92

EXPENDITURES.

For the redemption of the public debt	$243,782,833 44	
For the civil service	11,893,736 44	
For pensions and Indians	11,787,975 66	
For the War Department	13,833,214 03	
For the Navy Department	7,878,609 17	
For interest on the public debt	33,865,399 99	
		323,041,768 73
Leaving a balance in the treasury on the 1st day of October, 1866, of		142,418,789 19

The following statement exhibits the items of increase and decrease of the public debt for the fiscal year ending June 30, 1866:

Amount of public debt June 30, 1865	$2,682,593,026 53	
Amount of cash in treasury	858,309 15	
Amount of public debt June 30, 1865, less cash in treasury		$2,681,734,717 38
Amount of public debt June 30, 1866	$2,783,425,879 21	
Amount of cash in treasury	132,887,549 11	
Amount of public debt June 30, 1866, less cash in treasury		2,650,538,330 10
Net decrease		31,196,387 28

This decrease was caused as follows, by payments and increase of cash in treasury:

Bonds, 6 per cent., acts July 21, 1841, and April 15, 1842	$116,139 77
Treasury notes, 6 per cent., acts December 23, 1857, and March 2, 1861.	2,200 00
Bonds, 5 per cent., act September 9, 1850, (Texas indemnity)	283,000 00
Treasury notes, 7.30, act July 17, 1861.	380,750 00
Certificates of indebtedness, 6 per cent., act March 1, 1862	89,381,000 00
Treasury notes, 5 per cent., one and two year, act March 3, 1863	38,884,480 00
Compound interest notes, 6 per cent., act June 30, 1864	34,743,940 00
Bonds, 5 per cent., act March 3, 1864	1,551,000 00

United States notes, acts July 17, 1861, and February 12, 1862		$200,441 00	
United States notes, acts February 25, July 11, 1862, and March 3, 1863		32,068,760 00	
Postal currency, act July 17, 1862		2,884,707 88	
Cash in treasury, increased		132,029,239 96	
Gross decrease			$332,525,658 61
From which deduct for increase, by—			
Bonds, 6 per cent., acts July 1, 1862, and July 2, 1864, issued to Central Pacific Railroad Company, &c., interest payable in lawful money		$4,784,000 00	
Treasury notes, 7.30, acts June 30, 1864, and March 3, 1865, interest payable in lawful money		134,641,150 00	
Temporary loan, 4, 5, and 6 per cent., acts July 11, 1862, and June 30, 1864		30,459,135 25	
Gold certificates, act March 3, 1863		10,713,180 00	
Fractional currency, act March 3, 1863		4,949,756 08	
Bonds, 6 per cent., act July 17, 1861	$146,050 00		
Bonds, 6 per cent., act March 3, 1864	3,882,500 00		
Bonds, 6 per cent., act June 30, 1864	8,211,000 00		
Bonds, 6 per cent., act March 3, 1865	103,542,500 00		
		115,782,050 00	
			301,329,271 33
Net decrease			31,196,387 28

The following statement exhibits the items of increase and decrease of the public debt for the four months from June 30, 1866, to October 31, 1866:

Amount of public debt, June 30, 1866		$2,783,425,879 21	
Amount of cash in treasury		132,887,549 11	
Amount of public debt, June 30, 1866, less cash in treasury			$2,650,538,330 10
Amount of public debt, October 31, 1866		$2,681,636,966 34	
Add amount of old funded and unfunded debt, included in debt of June 30, 1866, not in statement		114,115 48	
		2,681,751,081 82	

Amount of cash in treasury.....	$130,326,960 62	
Amount of public debt, October 31, 1866, less cash in treasury.....		$2,551,424,121 20
Net decrease.....		$99,114,208 90
Which decrease was caused as follows, by payments—		
Bonds, 6 per ct., act July 21, 1841, and April 15, 1842.....	$14,500 00	
Bonds, 6 per cent., act January 28, 1847,	1,672,450 00	
Bonds, 6 per cent., act of March 31, 1848.....	617,400 00	
Bonds, 5 per cent., act September 9, 1850, (Texas indemnity).....	175,000 00	
Bonds, 5 per cent., act March 3, 1864, (Ten-forties).....	149,750 00	
		$2,629,100 00
Treasury notes, 6 per cent., acts December 23, 1857, and March 2, 1861.....		6,150 00
Temporary loan, 4, 5, and 6 per cent., acts February 25, March 17, July 11, 1862, and June 30, 1864.....		75,172,997 76
Certificates of indebtedness, 6 per cent., acts March 1, 1862, and March 3, 1863.....		26,209,000 00
Treasury notes, 5 per cent., one and two year, act March 3, 1863.....		500,000 00
Treasury notes, 7-30, act July 17, 1861.....		11,200 00
Compound interest notes, 6 per cent., act June 30, 1864..		10,500,000 00
Treasury notes, 7-30, acts June 30, 1864, and March 3, 1865		82,237,250 00
United States notes, acts July 17, 1861, and February 12, 1862.....		3,804 00
United States notes, acts February 25, 1862, July 11, 1862, and March 3, 1863.....		10,691,779 00
Postal currency, act July 17, 1862.....		691,031 75
Gross decrease.....		208,652,312 51
From which deduct for increase of debt and decrease of cash in treasury:		
Bonds, 6 per cent., act July 17, 1861.	$7,050 00	
Bonds, 6 per cent., act March 3, 1865.	101,738,500 00	
Bonds, 6 per cent., acts July 1, 1862, and July 2, 1864, issued to Central Pacific Railroad Company, &c., interest payable in lawful money....	3,840,000 00	
Gold certificates, act March 3, 1863..	183,800 00	
Fractional currency, acts March 3, 1863, and June 30, 1864.....	1,208,165 12	

Cash in treasury, decreased.....	$2,560,588 49	
		$109,538,103 61
Net decrease.....		99,114,208 90

The following statement exhibits the items of increase and decrease of the public debt from the highest point, August 31, 1865, to October 31, 1866:

Amount of public debt August 31, 1865, as per statement....	$2,845,907,626 56		
Amount of old funded and unfunded debt.	114,115 48		
		$2,846,021,742 04	
Amount of cash in treasury		88,218,055 13	
Amount of public debt August 31, 1865, less cash in treasury			$2,757,803,686 91
Amount of public debt October 31, 1866, as per statement...	$2,681,636,966 34		
Amount of old funded and unfunded debt.	114,115 48		
		$2,681,751,081 82	
Amount of cash in treasury		130,326,960 62	
Amount of public debt, October 31, 1866, less cash in treasury.....			2,551,424,121 20
Net decrease.....			206,379,565 71

Which decrease was caused as follows, by payments and increase of cash in treasury:

Bonds, 6 per cent., act January 28, 1847	$1,672,450 00
Bonds, 6 per cent., acts July 21, 1841, and April 15, 1842...	144,039 77
Bonds, 6 per cent., act March 31, 1848	617,400 00
Bonds, 5 per cent., act March 3, 1864	1,700,750 00
Bonds, 5 per cent., act September 9, 1850, (Texas indemnity)	455,000 00
Treasury notes, 6 per cent., acts December 23, 1857, and March 2, 1861.....	8,200 00
Temporary loan, 4, 5, and 6 per cent., acts February 25, 1862, and June 30, 1864.....	62,146,714 27
Certificates of indebtedness, 6 per cent., acts March 1, 1862, and March 3, 1863.....	84,911,000 00
Treasury notes, 5 per cent., one and two years, act March 3, 1863.....	31,000,000 00
Treasury notes, 7-30, act July 17, 1861.....	295,100 00
Compound interest notes, 6 per cent., act June 30, 1864.....	68,512,020 00

Treasury notes, 7-30, act June 30, 1864, and March 3, 1865		$105,985,700 00
United States notes, acts July 17, 1861, and February 12, 1862		134,610 00
United States notes, acts February 25, 1862, July 11, 1862, and March 3, 1863		42,830,174 00
Postal currency, act July 17, 1862		3,029,739 63
Suspended requisitions		2,111,000 00
		405,553,897 67
Increase of cash in treasury		42,108,905 49
Gross decrease		447,662,803 16
From which deduct for increase—		
Bonds, 6 per cent., acts July 17 and August 5, 1861	$114,750 00	
Bonds, 6 per cent., act March 3, 1864	3,882,500 00	
Bonds, 6 per cent., act June 30, 1864	8,211,000 00	
Bonds, 6 per cent., act March 3, 1865	205,281,000 00	
Bonds, 6 per cent., acts July 1, 1862, and July 2, 1864, issued to Central Pacific Railroad Company, &c., interest payable in lawful money	8,624,000 00	
Fractional currency, acts March 3, 1863, and June 30, 1864	4,273,007 45	
Gold certificates, act March 3, 1863	10,896,980 00	
		241,283,237 45
Net decrease		206,379,565 71

These statements are in the highest degree encouraging. They are conclusive evidence of the greatness of our resources, and they clearly indicate the patience of the people under self imposed burdens, and their unwillingness that this debt should be a perpetual incumbrance upon the country.

It is not expected, nor is it perhaps desirable, that the same rate of reduction should be continued. A considerable diminution of taxes was effected by the amendments of the internal revenue law at the last session of Congress. A further diminution of internal taxes and a modification of the tariff, which will doubtless lead to a reduction of customs duties on many articles, will be required, in order that production may be increased and new life infused into certain branches of industry that are now languishing under the burdens which have been imposed upon them. But, after the proper and necessary reductions shall have been made, the revenues will doubtless be sufficient, if the government shall be economically administered, to pay the current expenses, the interest on the public debt, and reduce the principal at the rate of from four to five millions per month. In order that this may be done, however, there must be no additional donations to railroads, no payments but in

the fulfilment of contracts, and no unnecessary expenditure of money for any purpose whatever. With proper economy in all the departments of the government, the debt can be paid by the generation that created it, if wise and equal revenue laws shall be enacted and continued by Congress, and these laws are faithfully enforced by the officers charged with their execution. That it is the will of the people that it should be paid, and not perpetuated, is clearly indicated by the favor with which its rapid reduction during the past year has been regarded. The idea that a national debt can be anything else than a burden—in which there are some compensations, but still a burden, a mortgage upon the property and industry of the people—is fortunately not an American idea. In countries in which the public expenditures are so heavy or the resources are so small that no reduction of their public debts is practicable, and where national securities become monopolized capital in the hands of moneyed aristocracies, who not only absorb the means, but give direction to the sentiment of the people, public debts may be regarded as public blessings; but no such fallacy will ever be countenanced by the free and intelligent people of the United States.

Nothing in our history has created so much surprise, both at home and abroad, as the reduction of our national debt. The wonder excited by the rapidity with which it was created is greatly exceeded by the admiration of the resolution of the tax-payers themselves that it shall be speedily extinguished. The conviction is becoming fastened upon the popular mind that it is important—for economy in the national expenses, for the maintenance of a true democracy in the administration of the government, for the cause of good morals and of public virtue—that the policy of a steady annual reduction of the debt should be definitely and inexorably established. Nothing short of this, and that economy in the national expenditures which will render it practicable, will reconcile the people to the burdens of taxation. A national debt must ever be a severe strain upon republican institutions, and ours should not be subject to it one day longer than is necessary. To the perpetuation of the existing debt of the United States there are also, it may be proper to remark, serious objections growing out of the circumstances under which it was created. Although incurred in a great struggle for the preservation of the government, and therefore especially sacred in its character, its burdens are to be shared by those to whom it is a reminder of humiliation and defeat. It is exceedingly desirable that this, with other causes of heartburnings and alienation, should be removed as rapidly as possible, and that all should disappear with the present generation, so that there may be nothing in the future to prevent that unity and good feeling between the sections which are necessary for true national prosperity.

The Secretary regrets, notwithstanding the large reduction of the national debt, and the satisfactory condition, in other respects, of the national treasury, that little progress has been made since his last report towards specie payments. The views presented by him in that report, although indorsed in the House of Representatives by a nearly unanimous vote, were not sustained by corresponding legislation. Instead of being authorized to reduce the paper circulation of the

country, according to his recommendations, the amount of United States notes which he was permitted to retire was limited to $10,000,000 for the six months ending October 12, and to $4,000,000 per month thereafter. In the mean time, the reduction of these notes and of the notes of the State banks has been nearly balanced by the increase of the circulation of the national banks; and specie commands about the same premium it did when the last treasury report was prepared. Having been thus prevented from taking the first important step toward a return to specie payments, the Secretary has mainly directed his attention to measures looking to an increase of efficiency in the collection of the revenues, to the conversion of interest-bearing notes into five-twenty bonds, and to a reduction of the public debt. What has been accomplished in these respects, and is not already understood by the country, is explained elsewhere in this report. The Secretary has also deemed it to be his duty to use such means, within his control, as were, in his judgment, best calculated to keep the business of the country as steady as possible, while conducted on the uncertain basis of an irredeemable currency. To accomplish this, he has thought it necessary to hold a handsome reserve of coin in the treasury. For doing so, he has been criticised by many very intelligent persons, some of whom have condemned the policy as involving a heavy loss to the country, in the way of interest; others have objected to it as a failure on his part to avail himself of means within his control for reducing the price of coin, and thus approximating specie payments; on the contrary, not a few have pronounced all sales of gold by the government unwise, on the theory that if the coin received from customs, and not required for the payment of interest, should be permitted to accumulate until it should reach about the same proportion to the outstanding United States notes that, in former days, the coin in the vaults of well-managed banking institutions sustained to their immediate liabilities, specie payments might be resumed, without a reduction of the currency, and without regard to the condition of trade between the United States and other nations.

Under these circumstances, feeling sensible of the great responsibility of his position, the Secretary has deemed it safer and better for the country to act according to the dictates of his own judgment, carefully regarding the condition of the markets and of the treasury, rather than to take his direction from those who, however intelligent and able, were under no official obligations to the government, and might be less accurately advised in regard to the actual state of its financial affairs. He has regarded a steady market as of more importance to the people than the saving of a few millions of dollars in the way of interest; and observation and experience have assured him that, in order to secure this steadiness in any considerable degree, while business is conducted on a paper basis, there must be power in the treasury to prevent successful combinations to bring about fluctuations for purely speculative purposes. He has also been clear in his convictions that specie payments are not to be restored by an accumulation of coin in the treasury, to be paid out at a future day in the redemption of government obligations; but rather by quickened industry, increased production, and lower prices, which can alone make the United States what they ought to be—a creditor and not a debtor nation.

These views explain the course that has been pursued with the gold which, during his administration of the department, has come into the treasury. He has permitted it to accumulate when the use or the sale of it was not necessary for paying government obligations, or to prevent commercial panics, or successful combinations against the national credit; and he has sold whenever sales were necessary to supply the treasury with currency, to ward off financial crises, or to save the paper circulation of the country, as far as practicable, from unnecessary and damaging depreciation. For making sales he alone is responsible. If, in conducting them, any favoritism has been shown, or if the interests of any particular class have been especially regarded, it has been without his knowledge, and in violation of his instructions. He has not the slightest reason to suppose, however, that they have not been conducted honestly, fairly and judiciously.

It may be hardly necessary for the Secretary to remark that his opinions have undergone no change in regard to the importance of a restoration of the specie standard, or the means necessary to effect it. He trusts, however, that he has not been understood as entertaining the opinion that a reduction of the currency would of itself necessarily bring about specie payments, although the chief and essential means to effect the desired result. He regards a redundant legal-tender currency as the prime cause of our financial difficulties, and a curtailment thereof indispensable to an increase of labor and a reduction of prices, to an augmentation of exports and a diminution of imports, which alone will place the trade between the United States and other nations on an equal and satisfactory footing.

In order that his views on this point may not be misapprehended, the Secretary trusts that he will be pardoned for referring (even at a risk of a repetition of what he has heretofore presented in other communications to Congress and in other ways to the country) to certain laws, well understood, but too often disregarded, which regulate international trade and control the movements of coin. We have travelled so far from the specie standard, and are so blinded in regard to our actual financial condition and our relations with other countries, by an inflated and irredeemable currency, and by the exportation of our securities, that frequent recurrence to inexorable commercial and financial laws is necessary.

Ever since trade commenced between the people of different nations, gold and silver have been the only reliable and recognized measure of value and medium of exchanges. While in their internal trade other representatives of value have, to a greater or less extent, been used by all nations, money made of these metals has been pronounced by the judgment of the world the only currency possessing the attributes necessary for a uniform and universal circulating medium. From this judgment there is no appeal. Not only is it the true and universally acknowledged measure of value and medium of exchanges, but, by its regulating flow, it indicates the condition and the results of trade between different nations. Water does not more naturally seek a level, than does specie flow from one nation to another for the payment of balances created by an unequal exchange of commodities. Trade between nations is generally and chiefly conducted by an exchange of their productions; but as these exchanges are never exactly equal, there are constantly occurring balances to be paid in something

else; and, in their payment, nothing but the precious metals is a legal tender. It is this necessity for paying balances in coin which regulates the trade of nations. It is this great commercial and financial law which makes the nation that sells more than it buys, the creditor nation, and the nation that buys more than it sells, the debtor nation, and recognizes no medium but coin in the payment of balances, that determines the question of the ability of the United States to resume and maintain specie payments. If the balance is in our favor, or, if not in our favor, if the balance against us is so small that it can be paid without an exhausting drain upon our precious metals, specie payments can at once be resumed. Such, unfortunately, is not the fact. Notwithstanding our heavy exports during the past year, (that of cotton having been 650,672,820 pounds, or nearly 1,600,000 bales, a quantity greater than our entire crop of the present year,) the United States are largely a debtor to Europe.

A few facts will put us right on this point. Between the year 1848, when gold was first discovered in California, and the 1st of July, 1866, the product of the gold and silver mines of the United States was about $1,100,000,000, nearly all of which has gone into the world's general stock; and it is not probable that the amount of gold and silver now in the United States is very much larger than it was eighteen years ago.

During the fiscal year ending June 30, 1866, the United States imported:

Foreign merchandise free of duty		$58,801,759	
Foreign merchandise paying duty		368,508,051	
		427,309,810	
Of foreign merchandise there was re-exported:			
Free of duty	$1,907,157		
Dutiable	9,434,263		
Total, (mixed gold and currency value)	11,341,420		
Which, reduced to currency value, was equal to		$10,263,233	
Total net imports foreign merchandise, valued in gold		417,046,577	
Imports, specie	$10,329,156		
Of which there was re-exported	3,400,697		
Net imports, specie		6,928,459	
Total net imports, foreign merchandise and specie			$423,975,036
During the fiscal year ending June 30, 1866, the United States exported domestic merchandise, currency value, $168,040,903, reduced to gold value		333,322,085	
Specie exported		82,643,374	
Total domestic exports, valued in gold			415,965,459
Apparent balance of trade, valued in gold			8,009,577

But these figures, taken from the reports of the custom-houses, do not present the whole truth. For many years there has been a systematic under-valuation of foreign merchandise imported into the United States, and large amounts have been smuggled into the country along our extended sea-coasts and frontiers. To make up for under-valuations and smuggling, and for cost of transportation paid to foreign ship-owners, twenty per cent. at least should be added to the imports, which would make the balance for the past year against the United States nearly $100,000,000. It is evident that the balances have been largely against the United States for some years past, whatever may have been the custom-house returns. On no other ground can the fact be accounted for that a very large amount of American bonds is now held in Europe, which are estimated as follows, to wit:

United States bonds	$350,000,000
State and municipal bonds	150,000,000
Railroad and other stocks and bonds	100,000,000
	600,000.000

It is evident, from these figures, that the balances are against us, and, chiefly by the exportation of our government bonds, are being temporarily and improvidently arranged; temporarily, because a large portion of these bonds have been bought on speculation, and will be likely to be returned whenever financial troubles in the countries in which they are held shall make it necessary for the holders to realize upon them, or whenever satisfactory profits can be made by returning them, which will be when they nearly approach their par value in coin; improvidently, because they are being purchased at very low prices, and because their exportation stimulates imports, and thus cripples home industry. Nothing is more certain than the fact that there can be no permanent resumption of specie payments in the United States until the balances between them and other nations shall be made easy by an exportation of commodities, including the products of the mines, equal at least to our importations, and until provision shall be made for returning bonds, or for preventing their return at unpropitious times. This state of things, it is conceived, cannot be effected without a change in our financial policy.

There being but one universally recognized measure of value, and that being a value in itself, costing what it represents in the labor which is required to obtain it, the nation that adopts, either from choice or temporary necessity, an inferior standard, violates the financial law of the world, and inevitably suffers for its violation. An irredeemable, and, consequently, depreciated currency drives out of circulation the currency superior to itself; and if made by law a legal tender, while its real value is not thereby enhanced, it becomes a false and demoralizing standard, under the influences of which prices advance in a ratio disproportioned even to its actual depreciation. Very different from this is that gradual, healthy, and general advance of prices which is the effect of the increase of the precious metals. The coin which is obtained in the gold

and silver-producing districts, although it first affects prices within such districts, following the course of trade, and in obedience to its laws, soon finds its way to other countries, and becomes a part of the common stock of the nations, which, increasing in amount by the regular product of the mines, and in activity by the growing demands of commerce, advances the price of labor and commodities throughout the commercial world. Thus, the products of the American, Australian, and Russian mines tend first to advance prices in their respective localities, but the operation of trade soon distributes these products, and enterprise everywhere feels and responds to the increase of the universal measure of value. All this is healthful, because slow, permanent and universal. The coin produced in any country will be retained there no longer than its productions and sales keep the balance of trade in its favor. As soon as it becomes cheaper (if this word can be properly used in regard to the standard of value) in the country in which it is produced than in other accessible countries, or rather when it will purchase more in other countries (adding interest, the cost of transportation, duties, and other necessary expenses) than in that in which it is produced, or when it is required to pay balances to other countries, it flows to them by a law as regular and as certain as gravitation. Hence, although the precious metals are produced in considerable quantities in but a few countries, they affect the prices in all. Not so with a paper currency, which is local in its use and in its influence. Its advantages, when convertible, are admitted; for, if convertible, although it swells the volume of currency, it rather increases enterprise than prices. Its convertibility prevents expansion, while its larger volume gives impetus to trade and creates greater demand for labor. But when a paper currency is an inconvertible currency, and especially when, being so, it is made by the sovereign power a legal tender, it becomes prolific of mischief. Then specie becomes demonetized, and trade is uncertain in its results, because the basis is fluctuating; then prices advance as the volume of currency increases and require as they advance further additions to the circulating medium; then speculation becomes rife, and "the few are enriched at the expense of the many;" then industry declines, and extravagance is wanton; then, with a diminution of products, and consequently of exports, there is an increase of imports, and higher tariffs are required on account of the general expansion, to which they, in their turn, give new stimulus and support, while the protection intended to be given by them to home industry is in a great measure rendered inoperative by the expansion. This, notwithstanding our large revenues and the prosperity of many branches of industry, is substantially the condition of the United States, and the important question arises, What are the remedies?

With entire deference to Congress, the Secretary suggests that they are to be found—

First. In compelling the national banks to redeem their notes at the Atlantic cities, or, what would be better, at a single city.

Second. In a curtailment of the currency to the amount required by legitimate and healthful trade.

Third. In a careful revision of the tariff, for the purpose of harmonizing it

with our internal taxes—removing the oppressive burdens now imposed upon certain branches of industry, and relieving altogether, or greatly relieving, raw materials from taxes, in order that the product of labor may be enhanced and production and exportation increased.

Fourth. In the issue of bonds, payable in not over twenty years and bearing interest at the rate of not over five per cent., payable in England or Germany, to an amount sufficient to absorb the six per cent. bonds now held in Europe, and to meet the demand there for actual and permanent investment; and—

Fifth. In the rehabilitation of the southern States.

First. The utility of compelling national banks to redeem their notes at commercial centres, as well as at their own counters, is apparent. The object of Congress in the establishment of the national banking system was to furnish the people with a solvent currency of uniform value throughout the United States. The solvency of the notes of the national banks is secured by a deposit of bonds with the Treasurer at Washington; but, as the banks are scattered throughout the country, and many of them are in places difficult of access, a redemption of their notes at their respective counters is not all that is required to make them throughout the United States a par circulation. It is true that the notes of all national banks are receivable for all public dues, except duties upon imports, and must be paid by the Treasurer in case the banks which issued are unable to redeem them, but it will not be claimed that the notes of banks, although perfectly solvent, but situated in interior towns, are practically as valuable as the notes of banks in the seaboard cities.

It may be urged that to compel remote banks thus to redeem would be a hardship; but as very few well-managed banking institutions in the United States fail to keep accounts and balances in some of the Atlantic cities, this hardship would be found, upon trial, to be imaginary, rather than real. But if it should be a hardship, it would be a necessary one, and the interests of the banks must bend to the interests of the people. Besides, without *such* redemption, there will be practically none at all, at least until specie payments are resumed; and when there are no redemptions, there is always a constant tendency to inflation and illegitimate banking. The frequent and regular return of their notes is needed to keep the business of the banks in a healthy condition, and thus invariably proves no less advantageous to the stockholders than to the public. Unless the banks shall be compelled to redeem in United States notes, many of them will neither lend their influence in favor of a return to specie payments, nor be prepared for them when without their agency specie payments shall be brought about. If the determination of the question was left to the Secretary, all the banks would be required to redeem in New York, the acknowledged commercial metropolis of the Union. The designation of that city as the redeeming point for all national banks would not only give absolute uniformity to their circulation, but wou'd so facilitate the assorting and returning of notes that practical and general redemption would be enforced. It is certain that this will not be done under the existing provisions of the law; it is not certain that it will be, unless all banks shall be compelled to redeem at a single point. This might be objected to by the banks in other Atlantic cities on the

ground that it would aggrandize New York at their expense. But New York is already the financial and commercial emporium of the Union. Most of the interior banks keep their chief balances in that city, because they are more available and valuable there than elsewhere, and in compelling all the banks to redeem at the metropolis of trade, Congress would be only yielding to an unwritten but controlling law to which statutes should conform. The course of trade compels, and will compel, those national banks whose business is based upon the products of the country (and these must always constitute a majority) to keep their chief balances in New York, whether they redeem there or not. If exchanges between that city and other cities should be in favor of the latter, the redemption by *their* banks would be made at their own counters, and no sacrifice but that of local pride would be involved in their being required by law to redeem at the common centre. When New York shall be a debtor city to Boston and Philadelphia, the notes of the Boston and Philadelphia banks will go home, and not to New York, for payment. What is required is an active, regular, and actual redemption of the notes of all the national banks. To effect this, local pride should be sacrificed, and minor interests should be disregarded. What is said upon this subject by the Acting Comptroller of the Currency is fully indorsed.

The second remedy suggested is a curtailment of the currency.

The views of the Secretary upon the question of a reduction of the currency have been so frequently expressed, that it is only necessary now to consider whether the curtailment should be of the United States notes or of the notes of the national banks. On this subject his opinions have undergone no change since he communicated them in his reports as Comptroller of the Currency. Banks of issue, organized under State laws, have been in existence ever since the formation of the government. By the decisions of the highest tribunals of the country their constitutionality has been affirmed, and they have become so interwoven with the business of the country, and such large investments have been made in them, that their destruction would involve consequences of a very serious character. Whether or not the country would have been more prosperous without them—whether the stimulus they have given to enterprise, and the facilities they have extended to trade, have or have not been counterbalanced by the artificial prices which they have created, and the actual losses which the people have sustained by the crises they have occasioned, and by their suspensions and failures—it is too late to consider. When the national currency act was passed by Congress, State banks were in full operation, and not less than four hundred millions of dollars were invested in them as capital. In some States, by judicious legislation and careful management, they had afforded a local circulation satisfactory and safe. In other States, where no reliable security, or insufficient security, had been required for the protection of the public, and their management had been confided to incompetent or dishonest hands, there had been numerous failures, and heavy losses had been sustained by the holders of their notes.

Soon after the commencement of the rebellion, it became apparent that a heavy national debt was to be created, the interest and principal of which could only be paid by a general system of internal taxes, involving a necessity for

a circulating medium equal in value throughout the country, and safe for the government to receive in payment of dues. This subject, of course, demanded and received the earnest and careful consideration of the distinguished gentleman at that time the financial minister of the government, who caused to be prepared and submitted to Congress a bill "to provide a national currency secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof," which, after having been carefully considered and thoroughly discussed, became a law on the 25th of February, 1863. Prior to the passage of this act, issues by the government had been authorized, and a large amount of government notes had been put into circulation. But there is nothing in the acts authorizing their issue, or in the communications of the Secretary, or in the discussions in Congress, to justify the opinion that they were intended to be a permanent circulation. On the contrary, the provision in the law for their conversion into bonds, and the arguments of the advocates of their issue, afford ample evidence that they were regarded as merely temporary, and justifiable only by an emergency which it was supposed nothing else could so adequately meet. Had it been proposed that these notes should be a permanent circulation and take the place of bank notes, there is good reason to suppose that the proposition would have had few if any advocates. Nor was the national banking system prepared by its author, nor adopted by Congress, to destroy the State banks, nor to divert capital from banking, but rather to compel all banking institutions issuing notes as money to secure them, beyond any conceivable contingency, by deposits with the Treasurer of the United States; thus, without the agency of a national bank, providing a national currency which would save the government and people from losses, of which there was constant danger, from a local and unsecured circulation. The national banking system was intended, while not invading the rights of the States, nor damaging private interests, to furnish the people with a permanent paper circulation. The United States notes were intended to meet a temporary emergency, and to be retired when the emergency had passed.

The present Secretary was not the advocate of the national banking system, and claims only the credit of having used his best efforts, as Comptroller, to put it into successful operation. But he has no hesitation in pronouncing it a vast improvement upon the systems which it superseded, and one admirably adapted to our peculiar form of government. There are substantial objections to all banks of issue, and if none existed in the United States, it might be very questionable if any should be introduced; but having taken the place of the State banks, and furnishing as they do a circulation as free from objection as any that is likely to be provided, the Secretary is of the opinion that the national banks should be sustained, and that the paper circulation of the country should be reduced, not by compelling them to retire their notes, but by the withdrawal of the United States notes.

The Secretary is not unmindful of the saving of interest which results to the government by the use of its own currency, nor of the favor with which this currency is regarded by the people; but all considerations of this nature are

more than counterbalanced by the discredit which attaches to the government by failing to pay its notes according to their tenor, by the bad influence of this voluntary discredit upon the public morals, and the wide departure which a continued issue of legal-tender notes involves, from past usages, if not from the teachings of the Constitution itself. The government cannot exercise powers not conferred by its organic law or necessary for its own preservation, nor dishonor its own engagements when able to meet them, without either shocking or demoralizing the sentiment of the people; and the fact that the indefinite continuance of the circulation of an inconvertible but still legal-tender currency is so generally advocated, indicates how far we have wandered from old landmarks both in finance and ethics. The views of the Secretary on this point were so fully expressed in his former report that it is not necessary to restate them. It is sufficient to say that his opinions are unchanged, and that reflection and observation during the past year have assured him of their correctness. Anxious as he is to lighten the public burdens and reduce the public debt, he does not hesitate to advise that these notes be withdrawn from circulation, and that the furnishing of what paper currency may be required be left to corporations, under existing laws and such amendments of these laws as experience may dictate for the better protection and advancement of the public interest. How rapidly they may be retired must depend upon the effect which contraction may have upon business and industry, and can be better determined as the work progresses. The reduction could probably be increased from four millions per month, as contemplated by the act of April 12, 1866, to six millions per month for the present fiscal year, and to ten millions per month thereafter, without preventing a steady conversion of the interest-bearing notes into bonds, or injuriously affecting legitimate business. No determinate scale of reduction would, however, in the present condition of our affairs, be advisable. The *policy* of contracting the circulation of government notes should be definitely and unchangeably established, and the *process* should go on just as rapidly as possible without producing a financial crisis or seriously embarrassing those branches of industry and trade upon which our revenues are dependent. There is a great adaptability in the business of the United States, and it will easily accommodate itself to any policy which the government may adopt. That the policy indicated is the true and safe one, the Secretary is thoroughly convinced. If it shall not be speedily adopted and rigidly but judiciously enforced, severe financial troubles are in store for us.

The Secretary cordially approves what is said by the Acting Comptroller of the Currency, in his report, in regard to the importance of furnishing the people of the south with the bank-note circulation which their business may require, and agrees with him in the opinion which he expresses of the beneficial results, political, financial, and social, to be effected by the organization of national banks in the southern States, but he cannot recommend an increase of the bank-note circulation of the country beyond three hundred millions of dollars, and hopes that the necessities of those States may be supplied rather by a reduction of the amount awarded to other States than by an increase of the volume of currency.

The third remedy suggested is a revision of the tariff for the purpose of harmonizing it with internal taxes, a reduction of taxes upon raw materials, &c., &c.

The 66th section of the act entitled "An act to reduce internal taxation," &c., approved July 13, 1866, provides: "That the Secretary of the Treasury is hereby authorized to appoint an officer in his department, who shall be styled 'Special Commissioner of the Revenue,' whose office shall terminate in four years from the thirtieth day of June, eighteen hundred and sixty-six. It shall be the duty of the Special Commissioner of the Revenue to inquire into all the sources of national revenue, and the best method of collecting the revenue; the relation of foreign trade to domestic industry; the mutual adjustment of the systems of taxation by customs and excise, with the view of insuring the requisite revenue with the least disturbance or inconvenience to the progress of industry and the development of the resources of the country; and to inquire, from time to time, under the direction of the Secretary of the Treasury, into the manner in which officers charged with the administration and collection of the revenues perform their duties. And the said Special Commissioner of the Revenue shall, from time to time, report through the Secretary of the Treasury to Congress, either in the form of a bill or otherwise, such modifications of the rates of taxation, or of the methods of collecting the revenues, and such other facts pertaining to the trade, industry, commerce, or taxation of the country, as he may find, by actual observation of the operation of the law, to be conducive to the public interest."

On the 16th of July last, Mr. David A. Wells was appointed Special Commissioner of the Revenue, under the authority above recited, and he was instructed to proceed at once to perform the contemplated work, giving his chief attention to the tariff, with the view of ascertaining what modifications are required to adjust it to the system of internal taxes, stimulate industry, and make labor more productive.

The ability displayed by Mr. Wells in the performance of his duties as one of the commissioners for the revision of the internal revenue laws, and the heartiness with which he is prosecuting his investigations, give the best assurance that he will perform the work in a manner creditable to himself, and satisfactory to Congress and the people. The Secretary addressed to him, on the 14th day of September, 1866, a letter, from which the following is extracted: "In view of the fact that the revision of the tariff is certain to engage the attention of Congress at its next session, I consider it especially desirable that the Treasury Department should be prepared to furnish as much information pertinent to the subject as can be obtained and collected within the limited time available for the necessary investigations. You are, therefore, hereby requested to give the subject of the revision of the tariff especial attention, and to report a bill which, if approved by Congress, will be a substitute for all acts imposing customs duties, and which will render the administration of this branch of the revenue system more simple, economical, and effective.

"In the discharge of this duty, you will consider the necessity of providing for a large, certain, and permanent revenue, recollecting the fact that the exist-

ing tariff has proved most effective in this direction. You will, therefore, endeavor, first, to secure for the government a revenue commensurate with its necessities; and secondly, to propose such modifications of the tariff laws now in force as will better adjust and equalize the duties upon foreign imports with the internal taxes upon home productions. If this last result can be obtained without detriment to the revenue, by reducing taxation upon raw materials and the machinery of home productions rather than by increasing the rates of imports, it would, in my opinion, by decreasing the cost of production and increasing the purchasing power of wages, greatly promote the interests of the whole country."

There is no subject which has in times past provoked so much discussion, and in regard to which opinions have differed so widely, as the tariff. It has been a standing matter of sectional and political strife for nearly half a century, and the sentiment of the people in regard to it is still quite as much divided as when the discussion of it commenced. Always a complex and difficult question, it is particularly so at the present time. Prior to the rebellion it had no relation to internal taxes, for this form of federal taxation was then unknown to our people. It had little connection with the currency, for, until the year 1862, although the banks had repeatedly suspended specie payments, specie was the only legally recognized standard of value in the United States. Now the question of the tariff is to be considered in connection with a permanent system of internal taxes and a depreciated, but, it is hoped, a temporary legal-tender currency. It is obvious that a scale of duties upon imports which might have been sufficient, judicious, and beneficial when there were no internal federal taxes, and business was conducted upon a specie basis, may be insufficient, injudicious, and injurious now. A large revenue is at present indispensable for the payment of the ordinary expenses of the government, the interest upon the public debt, and for a gradual and regular reduction of the principal. Free trade, although in accord with the principles of the government and the instincts of the people, cannot be adopted as a policy as long as the public debt exists in anything like its present magnitude. The long-hoped-for period when there shall be no legal obstructions to a free exchange of commodities between the United States and other countries is still far in the future. Duties upon imports are not only necessary for revenue, but also for the protection of those home interests upon which heavy internal taxes are to be assessed. The question now before the country is, therefore, one of adaptation rather than principle. How shall the necessary revenue be raised under a system of internal and external taxes without sustaining monopolies, without repressing industry, without discouraging enterprise, without oppressing labor? In other words, how shall the revenue be raised in a manner the least oppressive to the people, without checking the prosperity and growth of the country? The Secretary is not disposed to discuss the question in this report. This will, it is expected, be done elaborately and thoroughly in the report of the Commissioner. He desires, however, to call attention to a few important facts in regard to some branches of business in the United States, the consideration of which may tend to give a proper direction to the public mind upon a question so absorbing and important

No single interest in the United States, fostered although it may be by legislation, can long prosper at the expense of other great interests. Nor can any important interests be crushed, by unwise or unequal laws, without other interests being thereby prejudiced. For illustration: The people of the United States are naturally a commercial and maritime people—fond of adventure, bold, enterprising, persistent. Now, the disagreeable fact must be admitted, that, with unequalled facilities for obtaining the materials, and with acknowledged skill in ship-building—with thousands of miles of sea-coast, indented with the finest harbors in the world—with surplus products that require in their exportation a large and increasing tonnage—we can neither profitably build ships nor successfully compete with English ships in the transportation of our own productions. Twenty years ago it was anticipated that ere this the United States would be the first maritime power in the world. Contrary to our anticipations, our foreign commerce has declined nearly fifty per cent. within the last six years. The tonnage of American vessels engaged in the foreign carrying trade which entered United States ports was—

In 1860	5,921,285 tons.
In 1865	2,943,661 "
In 1866	3,372,060 "

The tonnage of such vessels which were cleared from the United States was—

In 1860	6,165,924 tons.
In 1865	3,025,134 "
In 1866	3,383,176 "

The tonnage of foreign vessels which entered our ports was—

In 1860	2,353,911 tons.
In 1865	3,216,967 "
In 1866	4,410,424 "

The tonnage of foreign vessels which were cleared was—

In 1860	2,624,005 tons.
In 1865	3,595,123 "
In 1866	4,438,384 "

It is true that a large proportion of this diminution of shipping and ship-building was the effect of the war. The great destruction of merchant vessels by rebel cruisers not only induced sales to neutrals, but discouraged building. After the war, however, the scarcity of American vessels ought to have produced, and, but for a redundant currency and high taxes, would have produced activity in our ship-yards and a rapid increase of tonnage; but this has not been the case. The prices of labor and materials are so high that ship-building cannot be made profitable in the United States, and many of our ship-yards are being practically transferred to the British provinces. It is only a few years since American ships were sought after, on account of their superiority and cheapness; and large numbers of vessels were built in Maine and other States on foreign account, or sold to foreigners, while, at the same time, our own mercantile marine was being rapidly increased. Now many of our ship-yards are abandoned, and

in others very little activity prevails. It is true there has recently been some increase in our foreign tonnage, but a good part of this increase is apparent only, and is the result of the new rule of admeasurement. It is an important truth that vessels can be built very much cheaper in the British provinces than in Maine. Nay, further, that timber can be taken from Virginia to the provinces, and from these provinces to England, and there made into ships which can be sold at a profit; while the same kind of vessels can only be built in New England at a loss by the most skilful and economical builders. But the evil does not stop here. If the only loss was that which the country sustains by the discontinuance of ship-building, there would be less cause of complaint. It is a well established general fact that the people who build ships navigate them, and that a nation which ceases to build ships ceases, of consequence, to be a commercial and maritime nation. Unless, therefore, the causes which prevent the building of ships in the United States shall cease, the foreign carrying trade, even of its own productions, must be yielded to other nations. To this humiliation and loss the people of the United States ought not to be subjected. If other branches of industry are to prosper, if agriculture is to be profitable, and manufactures are to be extended, the commerce of the country must be restored, sustained, and increased. The United States will not be a first class power among the nations, nor will her other industrial interests continue long to prosper as they ought, if her commerce shall be permitted to languish.

The same causes—a redundant currency and high taxes—that prevent ship-building, tend to prevent the building of houses and even of manufactories. So high are prices of every description that men hesitate to build dwellings as fast as they are required, and thus rents are so advanced as to be oppressive to lessees, and the healthy growth of towns and cities is retarded. So it is in regard to manufactories. Mills which were built before the war can be run profitably, but so expensive are labor and materials that new mills cannot be erected and put into operation with any prospect of fair returns upon the investment, unless upon the expectation that taxes will remain as they are, and prices be sustained, if they are not advanced. The same causes are injuriously affecting agriculture and other interests which it is not necessary to particularize. It is everywhere observed that existing high prices are not only oppressing the masses of the people, but are seriously checking the development, growth, and prosperity of the country. It is not denied that the losses which the country has sustained of able-bodied men by the war is one cause of existing high prices; but mainly they are the result of a redundant currency and high taxes.

To raise the large revenue which is now required, by systems of internal and external duties, which, working in harmony, shall neither repress industry nor check enterprise, and which shall be so devised as to make taxation bear most heavily upon those who are most benefited by taxes and by the debt which renders taxation necessary, requires great practical knowledge and wise statesmanship. This subject, always an interesting one to the heavily indebted nations of Europe, has become, as one of the results of the war, deeply interesting to the people of the United States. The Secretary does not, as before stated,

intend to discuss it, but he ventures to suggest that the following general principles, some of which have been acted upon by Congress, and the correctness of all of which have been proved by other nations, may be safely adopted as a guide to the legislation that is now required:

1st. That the fewest number of articles, consistent with the amount of revenue to be raised, should be subjected to internal taxes, in order that the system may be simple in its execution, and as little offensive and annoying as possible to the tax-payers.

2d. That the duties upon imported commodities should correspond and harmonize with the taxes upon home productions; and that these duties should not be so high as to be prohibitory, nor to build up home monopolies, nor to prevent that free exchange of commodities which is the life of commerce. Nor, on the other hand, should they be so low as to seriously impair the revenues, nor to subject the home manufacturers, burdened with heavy internal taxes, to a competition with cheaper labor and larger capital which they may be unable to sustain.

3d. That the raw materials used in building and manufacturing, and which are to be largely enhanced in value by the labor which is to be expended upon them, should be exempted from taxation, or that the taxes upon them should be low in comparison with the taxes upon other articles. This is the policy of other enlightened nations, and it is believed that the diminution of direct revenue which it would involve, if adopted by the United States, would be more than made up by the augmented value which it would give to labor, and by the increase of productions and of exports which would be sure to result from it. It should be constantly borne in mind that taxes upon raw materials directly increase the cost of production, and thus tend either to reduce the product of labor or to prevent exportations to foreign markets.

4th. That the burdens of taxes should fall chiefly upon those whose interests are protected by taxation, and upon those to whom the public debt is a source of wealth and profit, and lightly upon the laboring classes, to whom taxation and the debt are without so many compensatory advantages.

The next of the series of proposed remedies is an issue of bonds, bearing interest at the rate of not exceeding five per cent. and payable in Europe, to an amount sufficient to absorb the six per cent. bonds in foreign hands, and supply the European demand for United States securities for permanent investment.

No one regrets more than the Secretary the fact that so large an amount of our bonds is held abroad, or the unfortunate condition of our trade that has transferred them thither. The opinion that the country has been benefited by the exportation of its securities is founded upon the supposition that we have received real capital in exchange for them. This supposition is, to a large extent, unfounded. Our bonds have gone abroad to pay for goods, which, without them, might not have been purchased. Not only have we exported the surplus products of our mines and our fields, with no small amount of our manufactures, but a large amount of securities also, to pay for the articles which we have purchased from other countries. That these purchases have been stimulated and

increased by the facility of paying for them in bonds, can hardly be doubted. Our importations of goods have been increased by nearly the amount of the bonds which have been exported. Not one dollar in five of the amount of the five-twenties now held in England and upon the continent has been returned to the United States in the form of real capital. But if this were not a true statement of the case, the fact exists, as has been already stated, that some three hundred and fifty millions of government bonds—not to mention State and railroad bonds and other securities—are in the hands of the citizens of other countries, which may be returned at any time for sale in the United States, and which, being so held, may seriously embarrass our efforts to return to specie payments. After giving the subject careful consideration, the Secretary has concluded that it is advisable that he should be authorized to issue bonds not having more than twenty years to run, and bearing a low rate of interest, payable in England or Germany, to be used in taking up the six per cents now held abroad, and in meeting any foreign demand for investment that may exist. The question now to be considered is not, how shall our bonds be prevented from going abroad—for a large amount has already gone, and others will follow as long as our credit is good and we continue to buy more than we can pay for in any other way—but, how shall they be prevented from being thrown upon the home market, to thwart our efforts in restoring the specie standard? The Secretary sees no practicable method of doing this at an early day, but by substituting for them bonds which, being payable principal and interest in Europe, will be less likely to be returned when their return is the least desired. The holders of our securities in Europe are now subject to great inconvenience and not a little expense in collecting their coupons; and it is supposed that five per cent., or perhaps four and a half per cent. bonds, payable in London or Frankfort, could be substituted for our six per cents, without any other expense to the United States than the trifling commissions to the agents through whom the exchanges might be made. The saving of interest to be thus effected would be no inconsiderable item; and the advantages of having our bonds in Europe placed in the hands of actual investors is too important to be disregarded.

Fifth. The fifth and last remedy suggested is, the rehabilitation of the States recently in insurrection.

In alluding to this subject, the Secretary feels that he steps upon dangerous ground, and that he may be charged with introducing a political topic in a financial report; but, in his opinion, there is no question now before the country more important in its bearings upon our finances than the political, and consequently industrial, status of the southern States. Embracing, as they do, one-third part of the richest lands of the country, and producing articles of great value for home use and for exportation to other countries, their position with regard to the general government cannot remain unsettled, and their industrial pursuits cannot continue to be seriously disturbed, without causing such a diminution of the production of their great staples as must necessarily affect our revenues, and render still more unsatisfactory than they now are our trade relations with Europe. As long as the present anomalous condition of these States continues—as long as they have no participation in the government, to the sup-

port of which they are compelled to contribute—it is idle to expect that their industry will be restored or their productions increased. On the contrary, there is reason to apprehend that until harmonious relations again exist between the federal government and these States, the condition of their industrial interests will become day by day more uncertain and unsatisfactory. There will be no real prosperity in these States, and consequently no real prosperity in one-third part of the United States, until all possess again equal privileges under the Constitution. Can the nation be regarded as in a healthy condition when the industry of so large a portion of it is deranged? And can the labor question at the south be settled as long as the political status of the South is unsettled? Can the national credit be elevated and the public debt be rapidly reduced unless the southern States shall largely contribute to the public revenues? And can such contributions be relied upon as long as they remain in their present disfranchised condition? Will the tax-payers of the north continue to be patient, unless their burdens of taxation can be lessened by being equally shared by the people of the south? Regarded thus as a purely financial question, the relation of these States to the federal Union is an exceedingly interesting and important one, and as such it demands the calm and careful consideration of Congress.

The Secretary has thus presented, in such manner as his pressing official duties would permit, his views of the financial condition of the country, the causes of trouble, present and prospective, and the remedies for the same. If these remedial measures shall be approved by Congress, and enforced by appropriate legislation, he is confident that specie payments may be resumed by the time our interest-bearing notes are retired, which must be done in less than two years, and probably will be in a much shorter period.

These measures look to an increase of labor, and consequently of production—to a fulfilment of obligations by the government and the banks—to a reduction of the public debt at the same time that taxes are being equalized and lessened—to lower prices, and apparently harder, but really more prosperous times—to a restoration of specie payments without the financial troubles which usually precede a resumption after a long period of suspension and inflation. The Secretary does not mean to assert that the adoption of *all* these measures (although he regards each as important) is absolutely necessary to a return to specie payments, nor that other remedies may not be adopted by Congress to rescue the country from impending financial troubles. He presents, as he considers it to be his duty to do, his own views, and asks that they may receive careful consideration, and be adopted if they commend themselves to the wisdom of Congress, and rejected if measures better calculated to secure the desired end can be devised. The most sanguine and hopeful must perceive that the business of the country cannot for a much longer time be run upon the present high level with safety. The speculative interest, large and powerful in itself, is receiving daily new accessions of strength by the increase of individual credits; and when speculators and debtors control the financial policy of the country, a financial collapse is inevitable. These untoward and dangerous influences can now be resisted, and

the true interests of the people require that they should be resisted promptly and decisively.

Unsatisfactory as is, in many respects, our condition, there is cause for congratulation that we have thus far escaped those severe financial troubles which usually befall nations at the close of expensive and protracted wars. With our vast resources and the buoyant and persistent energy of a free people, it will be our own fault if we do not escape them altogether.

The Secretary has pointed out the financial dangers around and before us, in order that they may be considered and avoided before they culminate in general disaster. Strong as is his conviction that we have been for some time, and still are, moving in the wrong direction, and that much of our prosperity is unreal and unreliable, his confidence in the ability of the country to right itself speedily is unshaken. We have but touched the surface of our resources—the great mines of our national wealth are yet to be developed. The experiences of the past four years have only assured us of our strength. It is only necessary that our true situation be understood in order that the proper remedies may be applied. There is no insurmountable obstacle in the way of restoration to perfect financial health without the painful trials to which it has been apprehended we must first be subjected. To be a co-worker with Congress and the people in effecting this most desirable result has been, and will continue to be, the highest aim of the Secretary.

After a careful survey of the whole field, the Secretary is of the opinion that specie payments may be resumed, and ought to be resumed, as early as the first day of July, 1868, while he indulges the hope that such will be the character of future legislation, and such the condition of our productive industry, that this most desirable event may be brought about at a still earlier day.

The following is a statement of the public debt, June 30, 1866, exclusive of cash in the treasury:

Bonds, 10-40's, 5 per cent., due in 1904	$171,219,100 00	
Bonds, Pacific railroad, 6 per cent., due in 1895 and 1896	6,042,000 00	
Bonds, 5-20's, 6 per cent., due in 1882, 1884, and 1885	722,205,500 00	
Bonds, 6 per cent., due in 1881	265,317,700 00	
Bonds, 6 per cent., due in 1880	18,415,000 00	
Bonds, 5 per cent., due in 1874	20,000,000 00	
Bonds, 5 per cent., due in 1871	7,022,000 00	
		$1,210,221,300 00
Bonds, 6 per cent., due in 1868	8,908,341 80	
Bonds, 6 per cent., due in 1867	9,415,250 00	
Compound interest notes, due in 1867 and 1868	159,012,140 00	
7-30 treasury notes, due in 1867 and 1868	806,251,550 00	
		983,587,281 80

Bonds, Texas indemnity, past due, not presented	$559,000 00	
Bonds, treasury notes, &c., past due, not presented	3,815,675 80	
		$4,377,65 80
Temporary loan, ten days' notice	120,176,196 65	
Certificates of indebtedness, past due, not presented	26,391,000 00	
		146,567,096 65
United States notes	400,891,368 00	
Fractional currency	27,070,876 96	
Gold certificates of deposit	10,713,180 00	
		438,675,424 96
Total		2,783,425,879 21

Cash in treasury, $132,887,549 11.

Statement of the public debt, October 31, 1866, *exclusive of cash in treasury.*

Bonds, 10-40's, 5 per ct., due in 1904	$171,069,350 00	
Bonds, Pacific railroad, 6 per cent., due in 1895 and 1896	9,882,000 00	
Bonds, 5-20's, 6 per cent., due in 1882, 1884, and 1885	823,944,000 00	
Bonds, 6 per cent., due in 1881	265,324,750 00	
Bonds, 6 per cent., due in 1880	18,415,000 00	
Bonds, 5 per cent., due in 1874	20,000,000 00	
Bonds, 5 per cent., due in 1871	7,022,000 00	
Navy pension fund, 6 per cent	11,750,000 00	
		$1,327,407,100 00
Bonds, 6 per cent., due in 1868	8,290,941 80	
Bonds, 6 per cent., due in 1867	7,742,800 00	
Compound interest notes, due in 1867 and 1868	148,512,140 00	
7-30 treasury notes, due in 1867 and 1868	724,014,300 00	
		888,560,181 80
Bonds, Texas indemnity, past due, not presented	384,000 00	
Bonds, treasury notes, temporary loan, certificates of indebtedness, &c., past due, not presented	36,604,909 21	
		36,988,909 21
United States notes	390,195,785 00	
Fractional currency	27,588,010 33	
Gold certificates of deposit	10,896,980 00	
		428,680,775 33
Total		2,681,636,966 34

Cash in treasury, $130,326,960 62.

The Secretary estimates that the receipts for the three quarters ending June 30, 1867, will be as follows:

Receipts from customs	$110,000,000 00	
Receipts from lands	500,000 00	
Receipts from internal revenue	186,000,000 00	
Receipts from miscellaneous sources	20,000,000 00	
		$316,500,000 00

The expenditures, according to his estimates, will be—

For the civil service	37,405,947 39	
For pensions and Indians	12,262,217 21	
For the War Department, including $15,000,000 for bounties	58,804,657 05	
For the Navy Department	23,144,810 31	
For interest on the public debt	105,551,512 00	
		237,169,143 96
Leaving a surplus of estimated receipts over estimated expenditures of		79,330,856 04

The receipts for the next fiscal year ending June 30, 1868, are estimated as follows:

From customs	$145,000,000 00	
From internal revenue	265,000,000 00	
From lands	1,000,000 00	
From miscellaneous sources	25,000,000 00	
		$436,000,000 00

The expenditures are estimated as follows:

For the civil service	$50,067,342 08	
For pensions and Indians	25,388,489 09	
For the War Department, including $64,000,000 for bounties	110,861,961 89	
For the Navy Department	30,251,605 26	
For interest on the public debt	133,678,243 00	
		350,247,641 32
Leaving a surplus of estimated receipts over estimated expenditures of		85,752,358 68

In regard to the commercial intercourse between the United States and British America, the Secretary adheres to the general opinion expressed in his report of 1865 that until our revenue system is fully revised and adjusted to the financial situation of the country, this subject should not be placed beyond the control of Congress, but should be left to concurrent legislation and such regulations as the Treasury Department may be authorized by law to prescribe. Another reason for arrangements thus flexible is presented by the uncertainty of the political situation of British

America. The scheme of confederation, which proposes to transfer questions of revenue and external trade to a single central authority, has not been adopted, and the opposition to the measure may prevail with the new ministry of England, either to modify materially the terms of the Quebec convention, or to subject the whole measure to the hazards of a popular vote in the provinces.

However the political problem may be solved, it is not unlikely that when the United States shall have simplified existing methods, and reduced existing rates of taxation, so as to receive the largest amount of revenue with the least burden to industry, British America will be prepared to undertake a system of public improvements along the channel of the St. Lawrence and through Northwest British America to the Pacific coast, which, by the financial necessities attending its adoption and the administration of a federal government, will suggest a Zollverein, or a complete assimilation of excise and custom duties on each side of the northern frontier. At present, inaction upon this subject would appear to be the true policy of the United States.

Under the authority conferred by Congress at its last session, the marine hospitals at Burlington, Vermont, at Charleston, South Carolina, and at Cincinnati, Ohio, have been sold, and proceedings have been taken to dispose of others not required for service, when it shall be found possible to obtain fair prices for them.

A sale has also been effected of the old marine hospital at Chelsea, Massachusetts, on satisfactory terms. The new hospital building at Chelsea, and that at Cleveland, Ohio, have received such additions and repairs as were necessary to put them in serviceable condition, and all marine patients within practicable reach of them have been gathered there for treatment.

A similar plan of concentrating the patients at prominent points has been as far as practicable pursued throughout the country, by which, together with a rigid adherence to the fundamental principles on which relief should be afforded, the expenses of the establishment in the northern States have been materially reduced, although the enlarged demand for hospital privileges at the south, consequent upon the re-opening of that section to commerce, in connection with the very exorbitant prices prevailing there, will cause the total expenditures to be somewhat increased. It is hoped, however, that this increase will be attended by a corresponding addition to the collection of taxes from the seamen.

The revenue cutters on the Atlantic and Pacific coasts, and on the lakes have been diligently and usefully employed in preventive service during the last year.

It was found inexpedient to sell, as authorized by Congress at its last session, the vessels heretofore reported as unsuitable for the cutter service, (with the exception of the Cuyahoga, the largest of the class, which has been offered for sale, but has not yet been disposed of,) until their places should be supplied by others. Consequently they have been kept on active duty, and will not be withdrawn until the small sailing vessels, eight in number, which have been recently contracted for, shall be completed, as they are expected to be, in the course of two or three months. So soon as these can be assigned to duty the others will be withdrawn and sold.

On the second day of August last, in accordance with the provision contained in the civil appropriation act, approved on the twenty-eighth of July, 1866, Mr. J. Ross Browne was appointed a special commissioner to collect reliable statistical information concerning the gold and silver mines of the States and Territories west of the Rocky mountains; and on the twelfth day of September last, Mr. James W. Taylor was appointed a commissioner to perform the same work in the States and Territories east of the mountains. Their preliminary reports have not yet been received, but it is expected that they will be in season to be laid before Congress early in the session. The well-known energy of these gentlemen, and their familiarity with the subject of mines and mining, leads the Secretary to expect that their investigations will be thorough, and their full reports interesting and valuable. A copy of the instructions (which contain an outline of the duties devolved upon them) accompanies this report.

On the third day of June last, Mr. John Jay Knox, a clerk in this department, a gentleman of excellent judgment and business habits, was sent to California to examine into the condition of the mint and of the office of the assistant treasurer in San Francisco, and to look after some other matters in that quarter, of interest to this department. His report contains so many valuable suggestions that it has been thought advisable to append it to the report of the Director of the Mint. Particular attention is requested to that part of it which refers to assay offices, and their inutility in remote districts. If, as he concludes, the business of assaying can, not only without detriment, but with positive advantage to the mining interest, be left entirely to private enterprise, where there are no established mints, the government should be disconnected from it in such districts without delay.

The Statistical Bureau, authorized by the act entitled "An act to protect the revenue, and for other purposes," approved July 28, 1866, was organized on the fifth day of September last by the appointment of Mr. Alexander Delmar as director. Mr. Delmar deservedly enjoys a high reputation as a statistician, and it is expected that, under his direction, this bureau will be of great benefit to this department and to the country.

After putting in proper condition the numerous books relating to commerce and navigation, which have been transferred to this bureau, the director will prepare reliable statistics of the resources of the country and the extent to which they are being developed. Monthly reports of imports and exports, taxes, imposts, wages, products, and markets will also be regularly prepared, and every means employed to ascertain the progress of population and industry. The Secretary is happy to be able to state, although little more than two months have elapsed since the bureau was organized, that good progress has been made in the work devolved upon it.

Accompanying this report will be found a highly interesting report from the Light-house Board, which presents in a condensed form a history of their operations from 1852, the date of the organization of the board, to the present time In no branch of the service have more skill and ability been displayed than in this, and in none have the outlays been productive of more satisfactory results.

The work under the Coast Survey has been prosecuted during the past year with accustomed energy, and its operations have been recommenced on the coast where they have been for some years past interrupted. The importance of these surveys was fully established during the recent civil war, and they cannot fail to be of constantly increasing value to commerce. The work is steadily advancing towards completion, and the Secretary recommends for it the proper and necessary appropriations.

For the detailed operations of the mint and branches, I respectfully refer to the report of the Director of the Mint.

The total value of the bullion deposited at the mint and branches during the fiscal year was $38,947,156 88, of which $37,223,640 17 was in gold, and $1,723,516 71 in silver. Deducting the redeposits, the amount of actual deposits is $31,911,719 24.

The coinage for the year was, in gold coin, $28,313,944 90; gold bars, $9,115,485 46; silver coin, $680,264 50; silver bars, $916,382 08; cents coined, one, two, three, and five-cent pieces, $646,570. Total coinage, $29,640,779 40. Total bars stamped, $10,031,867 50.

The gold deposits of domestic productions were, at Philadelphia, $2,815,616 34; San Francisco, $17,436,499 18; New York, $8,557,664; Denver, $160,982 94. The silver deposits were, at Philadelphia, $56,118 81; San Francisco, $623,682 21; New York, $213,481.

The gold and silver deposits of foreign production were $2,047,674 76.

The amount of gold coined at Philadelphia was $10,096,645; at San Francisco, $18,217,300; of silver, at Philadelphia, $399,314 50; at San Francisco, $280,950; of bronze and nickel and copper, at Philadelphia, $680,264 50.

The law enacted at the last session of Congress, providing for the reorganization of the system of appraisements at the port of New York, has been carried into effect. So little time has elapsed since the new board was organized that the necessary reforms have not yet been consummated, but they have been undertaken with so much energy and judgment by the appraiser, Mr. Thomas McElrath, that the best results are confidently anticipated from the reorganization.

Recent calamities at sea, especially the disaster to the steamship Evening Star, on the 3d of October last, whereby two hundred and fifty lives were lost, indicate a necessity for the enactment of judicious laws for the government of our mercantile marine, with especial reference to the more complete security of passengers. It is believed that in this particular we are far behind some other nations, and while this is the case we shall not attain that maritime strength and prosperity to which we should aspire.

An inquiry into the cause of the disaster to the Evening Star, made by Captain W. M. Mew, under instructions from this department, elicited several facts to which earnest attention is invited, showing as they do the radical defects in existing laws, and indicating the legislation required to prevent loss of life and to enhance the value and security of property in ships. A copy of Captain Mew's report is herewith transmitted.

The attention of Congress is respectfully called to the accompanying interesting reports of the heads of the respective bureaus, all of which contain valuable information and suggestions, and indicate the satisfactory manner in which the general business of the department is being conducted under existing laws and regulations. The efficiency of all the bureaus would, however, have been greatly increased, and the expenses thereof would doubtless have been reduced by the passage of the bill for their reorganization, which was under consideration at the last session. The machinery of the department, sufficient for the prompt and proper performance of the public business before the war, is insufficient now. The bureaus need reorganization, and justice and economy demand higher compensation to officers and clerks.

The Secretary is under obligations to the officers and clerks of the department for the very satisfactory manner in which, with few exceptions, they have during the past year performed their important and responsible duties.

HUGH McCULLOCH, *Secretary.*

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

No. 1.—*Statement of the receipts and expenditures of the United States during the fiscal year ending June* 30, 1866, *agreeably to warrants issued.*

The receipts into the treasury were as follows:

From customs, viz:		
During the quarter ending September 30, 1865.....	$47,009,583 03	
During the quarter ending December 31, 1865.....	39,216,338 39	
During the quarter ending March 31, 1866	46,645,597 83	
During the quarter ending June 30, 1866.....	46,175,132 33	
		$179,046,651 58
From sales of public lands, viz:		
During the quarter ending September 30, 1865.....	132,890 63	
During the quarter ending December 31, 1865.....	175,245 56	
During the quarter ending March 31, 1866	180,175 21	
During the quarter ending June 30, 1866.....	176,719 63	
		665,031 03
From direct tax, viz:		
During the quarter ending September 30, 1865.....	31,111 30	
During the quarter ending December 31, 1865	368,843 31	
During the quarter ending March 31, 1866	1,086,163 44	
During the quarter ending June 30, 1866.....	488,636 07	
		1,974,754 12
From internal revenue, viz:		
During the quarter ending September 30, 1865.....	96,618,885 65	
During the quarter ending December 31, 1865.....	82,597,156 93	
During the quarter ending March 31, 1866	66,153,031 92	
During the quarter ending June 30, 1866.....	63,857,738 92	
		309,226,813 42
From miscellaneous and incidental sources, viz:		
During the quarter ending September 30, 1865.....	18,834,244 01	
During the quarter ending December 31, 1865.....	17,937,818 77	
During the quarter ending March 31, 1866	11,713,226 63	
During the quarter ending June 30, 1866.....	18,634,080 50	
		67,119,369 91
Total receipts, exclusive of loans.....		558,032,620 06

From loans, viz:		
From 6 per cent. 20-year bonds, per act July 17, 1861,	$872,900 00	
From United States notes, per act February 25, 1862,	2,322,615 00	
From temporary loans, per acts of February 25, 1862, and March 17, 1862	236,090,344 04	
From certificates of indebtedness, per acts of March 1 and 17, 1862	54,240,983 12	
From postage and other stamps, per act July 17, 1862,	12,600 00	
From fractional currency, per act March 3, 1863	17,851,720 75	
From 6 per cent. 1881 bonds, per act March 3, 1863	142,000 00	
From certificates of gold deposits, per act March 3, 1863	98,493,660 00	
From 5-20-year bonds, per act March 3, 1864	3,882,500 00	
From 10-40-year bonds, per act March 3, 1864	161,355 00	
From 6 per cent. compound interest notes, per acts March 3, 1863, and June 30, 1864	39,400,000 00	
From 5-20-year 6 per cent. bonds, per act June 30, 1864	9,241,000 00	
From 7 3/10 three-year treasury notes, per acts June 30, 1864, and March 3, 1865	158,447,928 14	
From 5-20-year bonds, per act March 3, 1865	92,492,647 00	
		$712,851,553 05
Total receipts		1,270,884,173 11
Balance in the treasury July 1, 1865	858,309 15	
To which add amount of sundry trust funds heretofore deducted	2,217,732 94	
		3,076,042 09
Total means		1,273,960,215 90

The expenditures for the year were as follows:

CIVIL.

For Congress, including books	$4,034,533 78	
For executive	5,921,050 77	
For judiciary	1,627,349 78	
For government in the Territories	290,766 27	
For assistant treasurers and their clerks	127,047 31	
For officers of the mint and branches and assay office at New York	116,332 47	
For supervising and local inspectors, &c	101,459 08	
For surveyors general and their clerks	69,289 09	
		$12,287,828 55

FOREIGN INTERCOURSE.

For salaries of ministers, &c	320,226 72
For salaries of secretaries and assistant secretaries of legation	30,974 67
For salaries of consuls general, &c., including loss in exchange	361,976 87
For salaries of secretaries of legation to China, Japan, and Turkey, as interpreters	450 00
For salaries of interpreters to the consulates in China and Japan	4,923 12
For interpreters, guards, and expenses on the consulates in Turkish dominions	2,417 55
For contingent expenses of all missions abroad	62,755 94
For contingent expenses of foreign intercourse	108,239 60
For office rent for consuls not allowed to trade	27,430 00
For purchase of blank books, stationery, &c., for consuls	60,840 80
For salaries of marshals of consular courts in Japan, China, &c	2,079 86
For relief and protection of American seamen	120,161 23
For bringing home from foreign countries persons charged with crime	27,269 70
For expenses of acknowledging the services of masters and crews of foreign vessels in rescuing American citizens from shipwreck	7,193 60

For prosecution of work and pay of commissioner, per 1st article of reciprocity treaty with Great Britain...	$1,176 84	
For rent of prisons for American convicts in Japan, China, Siam, and Turkey	7,753 34	
For expenses of carrying into effect the act of Congress relating to habeas corpus	21,350 00	
For an act to encourage immigration	14,600 00	
For settlement of claims of Hudson's Bay and Puget Sound Agricultural Companies	9,872 70	
For expenses of convention with Ecuador for adjustment of claims	3,834 65	
For payment of first annual instalment towards capitalization of the Scheldt dues	11,162 67	
For consular receipts, per act of April 14, 1792	816 04	
For expenses of execution of the neutrality act	10,000 00	
For compensation of commissioner to run and mark the boundary between the United States and British possessions bounding on Washington Territory	13,250 00	
For awards under convention between the United States and New Grenada	89,872 71	
For compensation of commissioner and expenses of commission to adjust claims of citizens of the United States against New Grenada and Costa Rica	5,406 15	
For compensation of commissioner and expenses of commission to adjust claims of citizens of the United States against the United States of Colombia	12,953 42	
Total foreign intercourse		$1,338 388 18

MISCELLANEOUS.

For mint establishment	$664,504 75	
For contingent expenses under act for safe-keeping the public revenue	159,805 25	
For compensation to persons designated to receive and keep the public money	3,335 55	
For compensation to special agents to examine books, &c., in depositories	6,359 20	
For building vaults in sixty-six depositories, as security to the public funds	33,618 13	
For survey of the Atlantic and Gulf coasts of the United States	192,500 00	
For survey of the western coasts of the United States	95,500 00	
For survey of the Florida reefs and keys	18,500 00	
For publishing observations of the surveys of the coasts of the United States	4,000 00	
For repairs of steamers used in the coast survey	30,000 00	
For pay and rations of engineers for seven steamers in the coast survey	4,900 00	
For telegraphic communication between the Atlantic and Pacific States	40,000 00	
For payment for horses and other property lost or destroyed in the military service of the United States	979,559 69	
For expenses of the Smithsonian Institution	30,910 14	
For continuation of the Treasury building	279,179 86	
For purchase of sites and for building court-houses and post offices	87,255 76	
For salaries of commissioners in insurrectionary districts of the United States	72,752 51	
For contingent expenses of commissioners of direct taxes in insurrectionary districts of the United States	259 50	
For Department of Agriculture	128,061 23	
For expenses incident to carrying into effect national loans	2,909,036 00	
For detection and bringing to trial counterfeiters of coin, &c., of the United States	75,600 00	
For plates, paper, special dies, and the printing of circulating notes, &c	886,857 69	
For deficiencies in the proceeds of the money-order system	7,047 97	

For expenses of searching for missing soldiers of the United States army	$15,000 00
For refunding principal and interest of purchase-money for lands redeemed	5,064 48
For allowance or drawback on articles on which internal tax has been paid	799,860 45
For expenses incident to the assessment and collection of internal revenue	5,800,752 52
For refunding duties erroneously or illegally collected	520,858 65
For expenses of collecting the revenue from customs	5,356,457 67
For debentures on drawbacks, bounties, or allowances	681,893 17
For refunding duties under the act extending the warehouse system	2,515 34
For repayment to importers of excess of deposits on unascertained duties	2,920,171 67
For debentures and other charges	27,784 69
For salaries of special examiners of drugs	5,329 69
For additional compensation to collectors and naval officers	12,839 38
For light-house establishment	1,378,858 42
For marine hospital establishment	335,958 39
For building custom-houses and marine hospitals, including repairs	134,656 46
For unclaimed merchandise	9,947 03
For proceeds of sales of goods, wares, &c	1,865 08
For purchase of steam or sailing revenue cutters	743,182 61
For purchase of products of States in insurrection	3,180 40
For furniture and repairs of certain buildings under the supervision of the Treasury Department	21,954 62
For rent of offices for surveyors general	11,635 15
For repayment for lands erroneously sold	13,768 38
For indemnity for swamp lands sold to individuals	51,560 49
For surveys of public lands	145,241 93
For services of special counsel, &c., for defending the title to public property in California	3,600 00
For suppression of the slave trade	24,235 29
For expenses of taking the eighth census	8,210 51
For salaries and other necessary expenses of Metropolitan police	110,000 00
For lighting the President's House, Capitol, &c., with gas	98,000 00
For fuel for the President's House	12,000 00
For painting the President's House	8,000 00
For repairing the conservatory of the President's House	10,000 00
For refurnishing the President's House	76,000 00
For funeral expenses of the late President Lincoln	30,000 00
For alterations and repairs of buildings in Washington, D. C., improvement of grounds, &c	609,882 41
For compensation of public gardener, gate-keepers, watchmen, &c	30,610 72
For Columbia Institute for deaf, dumb, and blind, in District of Columbia	59,033 37
For completing the Washington aqueduct	7,800 10
For Potomac and Eastern Branch bridges, compensation of draw-keepers, &c	08
For support of transient paupers in District of Columbia	12,000 00
For packing and distributing congressional journals and documents	9,704 00
For patent fund	299,000 00
For Patent Office building	115,424 01
For proceeds of Sioux reservations in Minnesota and Dakota	7,970 61
For support of insane paupers of District of Columbia and army and navy of the United States	100,000 00
For preservation of collections of the exploring expedition	6,000 00
For drawings to illustrate the report of the Commissioner of Patents	6,000 00
For deposits by individuals for expenses of surveying the public lands	8,128 19

For support, &c., of convicts transferred from District of Columbia to other prisons	$6,262 82	
For coal for library of Congress	1,500 00	
For five per centum to Minnesota	4,595 19	
For five per centum to Michigan	17,619 04	
For five per centum to Oregon	1,545 92	
For five per centum to Wisconsin	5,670 28	
For two and three per centum to Missouri	5,223 67	
For relief of sundry individuals	104,897 49	
For sundry miscellaneous items	1,799 35	
	27,516,359 95	
Deduct repayments on account of appropriations under which there were no expenditures	85,615 14	
Total miscellaneous		$27,430,744 81

UNDER THE DIRECTION OF THE INTERIOR DEPARTMENT.

For the Indian department	$3,242,688 04	
For pensions, military	12,905,847 93	
For pensions, naval	2,699,504 42	
For relief of sundry individuals	4,376 52	
Total for Interior Department		18,852,416 91

UNDER THE DIRECTION OF THE WAR DEPARTMENT.

For the Pay department	$205,934,240 70	
For the Commissary department	7,430,606 67	
For the Quartermaster's department	49,856,986 39	
For the Ordnance department	9,932,402 63	
For the Engineer's department	2,651,903 37	
For the Provost Marshal General	6,779,114 77	
For the Adjutant General	243,539 74	
For the Secretary's office, (army expenditures)	3,594,375 28	
For relief of sundry individuals	30,009 80	
	286,453,179 35	
Deduct excess of repayments in department of Surgeon General	2,003,477 53	
Total for War Department		284,449,701 82

UNDER THE DIRECTION OF THE NAVY DEPARTMENT.

For the Secretary's bureau	$10,831,260 08	
For the marine corps	1,492,617 83	
For the Bureau of Yards and Docks	4,777,868 83	
For the Bureau of Equipment and Recruiting	5,103,661 99	
For the Bureau of Navigation	351,061 92	
For the Bureau of Ordnance	3,494,216 32	
For the Bureau of Construction and Repair	8,675,216 81	
For the Bureau of Steam Engineering	6,154,888 23	
For the Bureau of Provisions and Clothing	2,244,775 99	
For the Bureau of Medicine and Surgery	95,708 73	
For relief of sundry individuals	102,841 79	
Total for Navy Department		43,324,118 52
To which add:		
For interest on the public debt, including treasury notes		133,067,741 69
Total expenditures, exclusive of principal of the public debt.		520,750,940 48

PRINCIPAL OF THE PUBLIC DEBT.

For redemption of stock loan of 1842	$114,139 77
For redemption of bounty land stock, per act February 11, 1847	100 00
For redemption of Texan indemnity stock, per act September 9, 1850	252,000 00
For reimbursement of treasury notes issued prior to December 23, 1857	200 00

For payment of treasury notes, per act of December 23, 1857	$200 00	
For payment of treasury notes issued per act of March 2, 1861	2,000 00	
For redemption of treasury notes, per act of July 17, 1861	258,810 75	
For redemption of 7-30 three-year coupon bonds, per act of July 17, 1861	779,150 00	
For reimbursement of temporary loan, per acts of February 25 and March 17, 1862	205,245,395 16	
For redemption of treasury notes, per act of February 25, 1862	32,695,827 14	
For redemption of certificates of indebtedness, per acts of March 1 and 17, 1862	143,493,000 00	
For redemption of postage and other stamps, per act of July 17, 1862	3,097,203 93	
For redemption of fractional currency, per act of March 3, 1863	13,037,540 14	
For redemption of two-year 5 per cent. interest-bearing treasury notes, per act March 3, 1863	34,500,000 00	
For redemption of one-year 5 per cent. interest-bearing treasury notes, per act March 3, 1863	7,000,000 00	
For redemption of three-year 6 per cent. compound interest notes, per acts March 3, 1863, and June 30, 1864	73,928,159 00	
For redemption of gold certificates, per act of March 3, 1863	87,711,520 00	
For redemption of 7-30 three-year treasury notes, per acts of June 30, 1864, and March 3, 1865	16,597,003 21	
For premium on purchase of 7-30 three-year treasury notes, per acts of June 30, 1864, and March 3, 1865	58,476 51	
For redemption of 10-40 bonds, per act March 3, 1864	1,551,000 00	
Total principal of the public debt		$620,321,725 61
		1,141,072,666 09
Balance in the treasury, 1st July, 1866		132,887,549 11
		1,273,960,215 20

TREASURY DEPARTMENT, *Register's Office, November* 20, 1866.

S. B. COLBY, *Register.*

No. 2.

Statement of the receipts and expenditures of the United States for the quarter ending September 30, 1866.

RECEIPTS.

Customs		$50,843,774 24
Sales of public lands		228,399 72
Direct tax		340,454 39
Internal revenue		99,166,993 98
Miscellaneous		7,981,764 24
Total receipts, exclusive of loans		158,561,386 57
6 per cent. 20-year bonds, act July 17, 1861	$6,050 00	
U. S. notes, act February 25, 1862	22,000,000 00	
Temporary loan, act February 25, 1862	7,285,659 64	
Postage and other stamps, act July 17, 1862	8,779 00	
Certificates of coin deposits, act March 3, 1863	27,109,378 00	
Fractional currency, act March 3, 1863	4,378,205 60	
6 per cent. 20-year bonds, act March 3, 1863	3,100 00	
6 per cent. compound interest notes, act June 30, 1864	29,731,300 00	
5-20 6 per cent. bonds, act March 3, 1865	83,489,150 00	
Total receipts from loans		**174,011,622 24**
		332,573,008 81

EXPENDITURES.

Civil, foreign intercourse, and miscellaneous	$11,893,736 44
Interior, (pensions and Indian)	11,787,975 66
War	13,833,214 03
Navy	7,878,609 17
Interest on the public debt	33,865,399 99
Total expenditures, exclusive of principal of public debt	79,258,935 29

PRINCIPAL OF PUBLIC DEBT.

Payment of treasury notes, act March 2, 1861	$350 00	
Redemption of treasury notes, act July 17, 1861	21,788 00	
Redemption of 7-30 three-year coupon bonds, act July 17, 1861	20,950 00	
Redemption of U. S. notes, act February 25, 1862	17,436,787 85	
Reimbursement of temporary loan, acts of February 25 and March 17, 1862	64,487,182 00	
Redemption of certificates of indebtedness, acts of March 1 and 17, 1862	27,340,000 00	
Redemption of postage and other stamps, act July 17, 1862	398,510 76	
Redemption of fractional currency, act March 3, 1863.	3,291,960 76	
Redemption of two-year 5 per cent. interest-bearing treasury notes, act March 3, 1863	500,000 00	
Redemption of gold certificates, act March 3, 1863	26,817,620 00	
Redemption of three-year 7-30 treasury notes, acts June 30, 1864, and March 3, 1865	69,846,300 00	
Premium on 6 per cent. compound interest notes, acts March 3, 1863, and June 30, 1864	16,827 76	
Premium on purchase of 7-30 treasury notes, acts June 30, 1864, and March 3, 1865	157,475 31	
Redemption of three-year 6 per cent. compound interest notes, acts March 3, 1863. and June 30, 1864	33,447,081 00	
		243,782,833 44
		323,041,768 73

TREASURY DEPARTMENT,
Register's Office, November 21, 1866.

S. B. COLBY, *Register.*

No. 3.—*Statement of the indebtedness*

	Acts authorizing loans, and synopsis of same.
Acts of July 21, 1841, and April 15, 1842.	Authorized a loan of $12,000,000, bearing interest at a rate not exceeding 6 per cent. per annum, and reimbursable at the will of the Secretary, after six months' notice, or at any time after three years from January 1, 1842. The act of April 15, 1842, authorized the loan of an additional sum of $5,000,000, and made the amount obtained on the loan after the passage of this act reimbursable after six months' notice, or at any time not exceeding twenty years from January 1, 1843. This loan was made for the purpose of redeeming outstanding treasury notes, and to defray any of the public expenses.
Act of Jan. 28, 1847...	Authorized the issue of $23,000,000 in treasury notes, bearing interest at a rate not exceeding 6 per cent. per annum, with authority to borrow any portion of the amount, and issue bonds therefor, bearing interest at a rate not exceeding 6 per cent., and redeemable after December 31, 1867. The 13th section authorized the funding of these notes into bonds of the same description. The act limited the amount to be borrowed or issued in treasury notes and funded as aforesaid to $23,000,000, but authorized the funding of treasury notes issued under former acts beyond that amount. The excess of the $23,000,000 is made up of treasury notes funded under the 14th section
Act of March 31, 1848.	Authorized a loan of $16,000,000, bearing interest at a rate not exceeding 6 per cent. per annum, and reimbursable at any time after twenty years from July 1, 1848. Authority was given to the Secretary to purchase the stock at any time.
Act of Sept. 9, 1850...	Authorized the issue of $10,000,000 in bonds, bearing 5 per cent. interest, and redeemable at the end of fourteen years, to indemnify the State of Texas for her relinquishment of all claims upon the United States for liability of the debts of Texas, and for compensation for the surrender to the United States of her ships, forts, arsenals, custom-houses, &c., which became the property of the United States at the time of annexation.
Old funded and unfunded debts.	Consisting of unclaimed dividends upon stocks issued before the year 1800, and those issued during the war of 1812.
Acts prior to 1857.....	Different issues of treasury notes.....
Act of Dec. 23, 1857. ..	Authorized an issue of $20,000,000 in treasury notes, bearing interest at a rate not exceeding 6 per cent. per annum, and receivable in payment of all public dues, and to be redeemed after the expiration of one year from date of said notes.
Act of June 14, 1858..	Authorized a loan of $20,000,000, bearing interest at a rate not exceeding 5 per cent. per annum, and reimbursable at the option of the government at any time after the expiration of fifteen years from January 1, 1859.
Act of June 22, 1860..	Authorized a loan of $21,000,000, bearing interest at a rate not exceeding 6 per cent. per annum, and reimbursable within a period not beyond twenty years, and not less than ten years, for the redemption of outstanding treasury notes, and for no other purpose.
Act of Dec. 17, 1860...	Authorized the issue of $10,000,000 in treasury notes, to be redeemed after the expiration of one year from the date of issue, and bearing such a rate of interest as may be offered by the lowest bidders. Authority was given to issue these notes in payment of warrants in favor of public creditors at their par value, bearing 6 per cent. interest per annum.
Act of Feb. 8, 1861....	Authorized a loan of $25,000,000, bearing interest at a rate not exceeding 6 per cent. per annum, and reimbursable within a period not beyond twenty years, nor less than ten years. This loan was made for the payment of the current expenses, and was to be awarded to the most favorable bidders.
Act of March 2, 1861..	Authorized a loan of $10,000,000, bearing interest at a rate not exceeding 6 per cent. per annum, and reimbursable after the expiration of ten years from July 1, 1861. In case proposals for the loan were not acceptable, authority was given to issue the whole amount in treasury notes, bearing interest at a rate not exceeding 6 per cent. per annum. Authority was also given to substitute treasury notes for the whole or any part of the loans for which the Secretary was by law authorized to contract and issue bonds at the time of the passage of this act, and such treasury notes were to be made receivable in payment of all public dues, and redeemable at any time within two years from March 2, 1861.
Act of March 2, 1861..	Authorized an issue, should the Secretary of the Treasury deem it expedient, of $2,800,000, in coupon bonds, bearing interest at the rate of 6 per cent. per annum, and redeemable in twenty years, for the payment of expenses incurred by the Territories of Washington and Oregon in the suppression of Indian hostilities during the years 1855 and 1856.
Acts of July 17, 1861, and August 5, 1861.	Authorized a loan of $250,000,000, for which could be issued bonds bearing interest at a rate not exceeding 7 per cent. per annum, irredeemable for twenty years, and after that redeemable at the pleasure of the United States; treasury notes bearing interest at the rate of 7.30 per cent. per annum, payable three years after date, and United States notes without interest, payable on demand, to the extent of $50,000,000, (increased by the act of February 12, 1862, to $60,000,000,) the bonds and treasury notes to be issued in such proportions of each as the Secretary may deem advisable. The supplementary act of August 5, 1861, authorized an issue of bonds bearing 6 per cent. interest per annum, and payable at the pleasure of the United States after twenty years from date, which may be issued in exchange for 7.30 treasury notes, but no such bonds to be issued for a less sum than $500; and the whole amount of such bonds not to exceed the whole amount of 7.30 treasury notes issued.

of the United States, June 30, 1866.

Title	Length of loan.	When redeemable.	Rate of interest.	Price of emission.	Amount authorized.	Amount issued.	Am't outstanding.
Loan of 1842	20 years	After Dec. 31, 1862	6 per ct. per annum.	Par ..	$17, 000, 000	$8, 000, 000	$79, 368 68
Loan of 1847	20 years	After Dec. 31, 1867	6 per ct. per annum.	Par ..	23, 000, 000	28, 207, 000	9, 415, 250 00
Loan of 1848	20 years	After July 1, 1868	6 per ct. per annum.	Par ..	16, 000, 000	16, 000, 000	8, 903, 341 80
Texas indemnity.	15 years	After Dec. 31, 1864	5 per ct. per annum.	Par ..	10, 000, 000	5, 000, 000	559, 000 00
Old funded debt	Demand	On demand.....	5 & 6 per ct.	Par ..	.....	.....	114, 115 48
Treasury notes..	.....	On demand.....	1 m. to 6 p. ct.	Par ..	.....	.....	104, 511 61
Treasury notes..	1 year..	1 year after date ..	5 to 5½ per ct.	Par ..	20, 000, 000	.....	8, 600 00
Loan of 1858	15 years	Dec. 31, 1873	5 per ct. per annum.	Par ..	20, 000, 000	20, 000, 000	20, 000, 000 00
Loan of 1860	10 years	After Dec. 31, 1870	5 per ct. per annum.	Par ..	21, 000, 000	7, 022, 000	7, 022, 000 00
Treasury notes..	1 year..	1 year after date ..	6 & 12 per ct. per ann.	Par ..	10, 000, 000	10, 000, 000	600 00
Loan of Feb. 8, 1861.	20 years	After June 1, 1881	6 per ct. per annum.	Par ..	25, 000, 000	18, 415, 000	18, 415, 000 00
Treasury notes.	2 years.	2 years after date	6 per cent. per.ann.	Par ..	22, 468, 100	22, 468, 100	3, 800 00
	60 days.	60 days after date			12, 896, 350	12, 896, 350	
Oregon war.....	20 years	After July 1, 1881	6 per ct. per annum.	Par ..	2, 800, 000	1, 090, 850	1, 016, 000 00
20-year sixes ..	20 years	After June 30, 1881	6 pr. ct. pr. an.	.....	.....	50, 000, 000	50, 000, 000 00
7.30 notes ..... (two issues.)	3 yrs.	After Aug. 18, 1864	7.30 per ct. per ann.	.....	.....	139, 999, 750	139, 301, 700 00
		After Sept. 30, 1864					
Demand notes.	Payable on demand.	Demand.....	None.....	.....	.....	60, 000, 000	272, 162 00
20-year sixes ..	20 years	After June 30, 1881	6 per ct. per annum.	Par ..	Exchang'able for 7.30 treasury notes.	.....	50, 550 00

No. 3.—*Statement of the indebtedness*

Acts authorizing loans, and synopsis of same.

Act of Feb. 25, 1862...	Authorized the issue of $500,000,000 in 6 per cent. bonds, redeemable after five years, and payable twenty years from date, which may be exchanged for United States notes. Also, on
March 3, 1864	Authorized the issue of not over $11,000,000 additional of similar bonds, to meet subscriptions already made and paid for.
June 30, 1864..... } January 28, 1865 ... }	On hand unsold in the United States or Europe.....
Act of Feb. 25, 1862...	Authorized the issue of $150,000,000 in legal-tender United States notes, $50,000,000 of which to be in lieu of demand notes issued under act of July 17, 1861.
Act of July 11, 1862 ..	Authorized an additional issue of $150,000,000 legal-tender notes, $35,000,000 of which might be in denominations less than five dollars; $50,000,000 of this issue to be reserved to pay temporary loans promptly in case of emergency.
Resolution of Congress, January 17, 1863.	Authorized the issue of $100,000,000 in United States notes, for the immediate payment of the army and navy, such notes to be a part of the amount provided for in any bill that may hereafter be passed by this Congress. (The amount in this resolution is included in act of March 3, 1863.)
Act of March 3, 1863..	A further issue of $150,000,000 in United States notes, for the purpose of converting the treasury notes which may be issued under this act, and for no other purpose. And a further issue, if necessary, for the payment of the army and navy, and other creditors of the government, of $150,000,000 in United States notes, which amount includes the $100,000,000 authorized by the joint resolution of Congress, January 17, 1863.
Act of April 12, 1866..	Provided, That of United States notes, not more than ten millions of dollars may be retired and cancelled within six months from the passage of this act, and thereafter not more than four millions of dollars in any one month: And provided further, That the act to which this is an amendment shall continue in full force in all its provisions, except as modified by this act.
Act of Feb. 25, 1862...	Authorized a temporary loan of $25,000,000 in United States notes, for not less than thirty days, payable after ten days' notice, at 5 per cent. interest per annum. (This was increased to $100,000,000 by the following acts.)
March 17, 1862.....	Authorized an increase of temporary loans of $25,000,000, bearing interest at a rate not exceeding 5 per cent. per annum.
July 11 1862	Authorized a further increase of temporary loans of $50,000,000, making the whole amount authorized $500,000,000.
Act of June 30, 1864 ..	Authorized the increase of temporary loans to not exceeding $150,000,000, at a rate not exceeding 6 per cent.
Act of March 3, 1863..	Authorized a loan of $300,000,000 for this, and $600,000,000 for the next fiscal year, for which could be issued bonds running not less than ten nor more than forty years, principal and interest payable in coin, bearing interest at a rate not exceeding 6 per cent. per annum, payable in bonds not exceeding $100 annually, and on all others semi-annually, the whole amount of bonds, treasury notes, and United
Act of June 30, 1864...	States notes, issued under this act, not to exceed the sum of $900,000,000. And so much of this act as limits the loan to the current fiscal year is repealed by act of June 30, 1864, which also repeals the authority to borrow money conferred by section 1, except so far as it may affect $75,000,000 of bonds already advertised.
Act of March 3, 1863..	And treasury notes to the amount of $100,000,000, not exceeding three years to run, with interest at not over 6 per cent. per annum, principal and interest payable in lawful money, which may be made a legal tender for their face value, excluding interest, or convertible into United States notes. Secretary may receive gold on deposit and issue certificates therefor, in sums not less than twenty dollars.
Act of March 3, 1864 ..	Authorizes the issue of bonds not exceeding $200,000,000, bearing date March 1, 1864, or any subsequent period, redeemable at the pleasure of the government after any period not less than five years, and payable at any period not more than forty years from date, in coin, bearing interest not exceeding 6 per cent. yearly, payable on bonds not over one hundred dollars annually, and on all other bonds semi-annually, in coin.
Act of March 1, 1862..	Authorized an issue of certificates of indebtedness, payable one year from date, in settlement of audited claims against the government. Interest 6 per cent. per annum, payable in gold; and by
Act of March 3, 1863..	Payable in lawful currency on those issued after that date. Amount of issue not specified.
Act of July 17, 1862...	Authorized an issue of notes of the fractional parts of one dollar, receivable in payment of all dues, except customs, less than five dollars, and exchangeable for United States notes in sums not less than five dollars. Amount of issue not specified.
Act of March 3, 1863..	Authorized an issue not exceeding $50,000,000 in fractional currency, (in lieu of postage or other stamps,) exchangeable for United States notes in sums not less than three dollars, and receivable for any dues to the United States less than five dollars, except duties on imports. The whole amount issued, including postage and other stamps issued as currency, not to exceed $50,000,000. Authority was given to prepare it in the Treasury Department, under the supervision of the Secretary.
Act of June 30, 1864 ..	Authorized issue in lieu of the issue under acts of July 17, 1862, and March 3, 1863, the whole amount outstanding under all these acts not to exceed $50,000,000.

of the United States, June 30, 1866—Continued.

Title.	Length of loan.	When redeemable.	Rate of interest.	Price of emission.	Amount authorized.	Amount issued.	Am'nt outstanding.
Five-twenties	5 or 20 years.	After April 30, 1867.	6 per cent...	Par ..	$515,000,000	$514,780,500	$514,780,500 00
United States notes, new issue.	.....	.....	None.....	Par ..	450,000,000	.....	400,619,206 00
Temp'ry loan	Not less than 30 days.	After 10 days' notice.	4, 5, and 6 per cent.	Par ..	150,000,000	.....	120,176,196
Loan of 1863 ..	.....	After June 30, 1881.	6 per cent ..	Pr'm 4.13 p. c.	75,000,000	75,000,000	75,000,000 00
Treasury notes.	2 years.	2 years after date .	5 per cent ..	Par ..	.....	211,000,000	3,454,230 00
	1 year ..	1 year after date..	5 per cent ..	Par ..	400,000,000		
Gold certificates.	.....	On demand.....	.....	Par ..	Not specified.	.....	10,713,180 00
Ten-forties....	10 or 40 years.	After Feb. 28, 1874.	5 per cent ..	Par ..	200,000,000	172,770,100	171,219,100 00
Five-twenties .	5 or 20 years.	After Oct. 31, 1869.	6 per cent ..	Par ..	.....	.....	3,882,500 00
Certificates of indebtedness.	1 year..	1 year after date ..	6 per cent ..	Par ..	Not specified.	.....	26,391,000 00
Postal currency .	.....	.....	.....	Par ..	Not specified.	.....	7,030,700 78
Fractional currency.	.....	.....	.....	Par ..	50,000,000	.....	20,040,176 18

No. 3.—Statement of the indebtedness

	Acts authorizing loans, and synopsis of same.
Act of June 30, 1864..	Authorized the issue of $400,000,000 of bonds redeemable at the pleasure of the government after any period not less than five nor more than thirty years, or, if deemed expedient, made payable at any period not more than forty years from date. And said bonds shall bear an annual interest not exceeding 6 per centum, payable semi-annually in coin. And the Secretary of the Treasury may dispose of such bonds, or any part thereof, and of any bonds commonly known as five-twenties, remaining unsold, on such terms as he may deem most advisable, for lawful money of the United States, or, at his discretion, for treasury notes, certificates of indebtedness, or certificates of deposit, issued under any act of Congress.
Act of March 3, 1863..	Authorizes an issue of treasury notes, not exceeding three years to run, interest at not over 6 per cent. per annum, principal and interest payable in lawful money.
Act of June 30, 1864..	Also, authorizes the issue of and in lieu of an equal amount of bonds authorized by the first section, and as a part of said loan, not exceeding $200,000,000 in treasury notes, of any denomination not less than $10, payable at any time not exceeding three years from date, or, if thought more expedient, redeemable at any time after three years from date, and bearing interest not exceeding the rate of 7 3-10 per centum, payable in lawful money at maturity, or at the discretion of the Secretary, semi-annually; and such of them as shall be made payable, principal and interest, at maturity, shall be a legal tender to the same extent as United States notes, for their face value, excluding interest, and may be paid to any creditor of the United States, at their face value, excluding interest, or to any creditor willing to receive them at par, including interest; and any treasury notes issued under the authority of this act may be made convertible, at the discretion of the Secretary of the Treasury, into any bonds issued under the authority of this act, and the Secretary may redeem and cause to be cancelled and destroyed any treasury notes or United States notes heretofore issued under authority of previous acts of Congress, and substitute in lieu thereof an equal amount of treasury notes, such as are authorized by this act, or of other United States notes; nor shall any treasury note bearing interest issued under this act be a legal tender in payment or redemption of any notes issued by any bank, banking association, or banker, calculated or intended to circulate as money.
Act of Jan. 28, 1865...	Whole amount may be issued in bonds or treasury notes, at the discretion of the Secretary.
Act of March 3, 1865..	Authorized an issue of $600,000,000 in bonds or treasury notes; bonds may be made payable at any period not more than forty years from the date of issue, or may be made redeemable at the pleasure of the government, at or after any period not less than five years nor more than forty years from date, or may be made redeemable and payable as aforesaid, as may be expressed upon their face, and so much thereof as may be issued in treasury notes may be made convertible into any bonds authorized by this act, and be of such denominations, not less than fifty dollars, and bear such dates, and be made redeemable or payable at such periods as the Secretary of the Treasury may deem expedient. The interest on the bonds payable semi-annually; on treasury notes semi-annually, or annually, or at maturity thereof; and the principal or interest, or both, be made payable in coin or other lawful money; if in coin, not to exceed 6 per cent. per annum; when not payable in coin, not to exceed 7 3 10 per cent. per annum. Rate and character to be expressed on bonds or treasury notes.
Act of April 12, 1866, amendment to act of March 3, 1865.	Authorizes the Secretary of the Treasury, at his discretion, to receive any treasury notes or other obligations issued under any act of Congress, whether bearing interest or not, in exchange for any description of bonds authorized by the act to which this is an amendment; and also to dispose of any description of bonds authorized by said act, either in the United States or elsewhere, to such an amount, in such manner, and at such rates as he may think advisable for lawful money of the United States, or for any treasury notes, certificates of indebtedness, or certificates of deposite, or other representatives of value, which have been or which may be issued under any act of Congress, the proceeds thereof to be used only for retiring treasury notes or other obligations issued under any act of Congress; but nothing herein contained shall be construed to authorize any increase of the public debt.
Acts of July 1, 1862, and July 2, 1864.	Bonds issued to the Union Pacific Railroad Company in accordance with these acts..

of the United States, June 30, 1866—Continued.

Title.	Length of loan.	When redeemable.	Rate of interest.	Price of emission.	Amount authorized.	Amount issued.	Am't outstanding.
Five-twenties ...	5 or 20 years.	After Oct. 31, 1869	6 per cent ..	.....	.....	.....	$100,000,000 00
Treas'y notes..	3 years.	3 years after date..	6 p. ct. comp. interest.	Par ..	.....	$17,250,000	159,012,140 00
Treas'y notes..	3 years.	3 years after date..	6 p. ct. comp. interest.	.....	Substitute redeemed 5 p. ct. notes.	177,045,770	
Treas'y notes..	3 years.	3 years after date..	6 p. ct. comp. interest.	.....	.....	22,728,390	
.....	.....	.....	.....	.....	$400,000,000		
7-30 treasury notes.	3 years.	3 years after Aug. 15, 1864.	7-30 per ct..	Par ..	.....	234,400,000	806,251,550 00
7 3-10 treas'y notes, three issues.	3 yrs.	After Aug. 14, 1867 After June 14, 1868 After July 14, 1868	7 3-10 p.c.	Par ..	600,000,000	.....	
Five-twenties.	5 or 20 years.	After Oct. 31, 1870	6 per cent ..	Par ..	.....	.....	103,542,500 00
Union Pacific R. R. Co. bonds.	30 yrs..	After Jan. 15, 1895	6 per cent ..	Par ..	.....	.....	6,042,000 00
							2,783,425,879 21

REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,
Washington, November 30, 1866.

I have delayed the preparation of my annual report for the fiscal year 1866 somewhat past the time when required by law, in order to avail myself of the latest returns from the officers of the several collection districts, and to present so far as possible, some of the results of the law as amended by the act of July 13, which mainly took effect on the 1st of August last.

With the single exception of the relief of paraffine oil and crude petroleum from tax by the joint resolution of May 9, 1866, the receipts of the last fiscal year were from the law as amended by the act of March, 1865. For the first time, therefore, in the history of the office, the tabular statements comprised in its annual report substantially exhibit the proceeds, from various sources, of statutes existing through an entire year. Their aggregate amount is considerably in excess of the estimate at the date of my last report, and, as I have reason to believe, of the estimate of others who had given thought to the subject and were most sanguine of the successful operation of the law. This excess came largely from manufactures stimulated by the opening of southern markets, and from cotton, of which there was a greater supply than was anticipated. The amount itself is not far short of the revenue for the two years next preceding, and very considerably in excess of the British revenue for the year 1866 from customs, excise, stamps, property tax, and post office. Indeed, the entire revenues of the empire exceeded those of this office only in the sum of twenty-two million dollars.

It cannot be denied that the payment of this enormous tax has pressed heavily upon all classes of our citizens; but they have been encouraged by the remembrance that not only were the current expenses of the government defrayed thereby, but that the national debt, incurred for the preservation of the national life, was thus gradually wearing away.

The tabular statements which I herewith respectfully transmit, are abstracts of accounts kept in this office, as required by law, and which it is made the duty of the Secretary of the Treasury, annually, in the month of December, to lay before Congress.

They are—

Table A, showing the receipts by collectors from each specific source of revenue and the amounts refunded in each collection district, State, and Territory of the United States for the fiscal year ending June 30, 1866.

Table B, collections from banks, insurance, railroad, canal, and turnpike companies.

Table C, monthly receipts of internal revenue tax on salaries.

Table D, number and value of internal revenue stamps procured monthly by the Commissioner, and monthly receipts from purchasers of internal revenue stamps, the commissions allowed on the same, and the receipts from agents for the sale of stamps.

Table E, recapitulation of collections of internal revenue from all sources for the year ending June 30, 1866.

Table F, comparative table showing the territorial distribution of internal revenue from various sources in the United States.

Table G, the ratio of the receipts from specific sources to the aggregate of all collections for the years 1865 and 1866.

Table H, the ratio of the gross collections from the several sources of revenue

to the aggregate collections, exclusive of the receipts from passports, salaries, stamps, United States marshals, special agents of the treasury, and the Solicitor of the Treasury, for the fiscal years ending June 30, 1864, 1865, and 1866, respectively.

Table I, total collections from each specific source of revenue for the fiscal years ending June 30, 1863, 1864, 1865, and 1866, respectively.

The proper accounting officers of the treasury will present, more in detail than I am able to do, the necessary account of expenditures.

I have thought it advisable to present a statement of the aggregate receipts of internal revenue for the past year, and of their principal sources, in connection with a like statement for the years 1864 and 1865, that comparisons may be made of the proceeds of different laws.

AGGREGATE RECEIPTS.

The aggregate receipts of internal revenue were for the year—

1864	$117,145,748 52
1865	211,129,529 17
1866	*310,906,984 17

These amounts include drawback upon goods exported and amounts refunded as erroneously assessed and collected, but are exclusive of the direct tax upon lands, and the duty upon the circulation and deposits of national banks. These amounts are as follows:

	Drawback.	Amount refunded.
1864	$687,431 99	$237,470 37
1865	698,655 36	422,734 36
1866	798,866 73	514,844 43

RECEIPTS FROM SPECIAL SOURCES.

The amounts received from several of the most important sources of revenue are herewith presented, with such explanatory remarks as are deemed necessary:

Banks, Trust Companies, and Savings Institutions.

	1864.	1865.	1866.
Dividends and additions to surplus	$1,577,010 73	$3,987,209 65	$4,186,023 72
Circulation	2,056,996 30	1,993,661 84	990,328 11
Deposits	780,723 52	2,043,841 08	2,099,635 83
Capital		903,367 98	374,074 11

During the year 1864 the tax upon dividends was three per centum, while in 1865 and 1866 it was five per centum.

The tax upon circulation and deposits was increased for the last two years. The diminution of the receipts is due to the conversion of the State banks into national associations, which pay the tax upon their capital, circulation, and deposits to the Treasurer of the United States.

Capital was first taxed by the act of June 30, 1864.

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* The discrepancy between these amounts and those reported from the office of the Secretary of the Treasury arises from the fact that the same receipts are not always entered upon the books of the two offices on the same day. Similar discrepancies from the same cause will be noticed elsewhere.

RAILROADS.

	1864.	1865.	1866.
Dividends	$927,393 38	$2,470,816 89	$2,205,804 45
Interest on bonds	596,859 09	847,683 61	1,255,916 98

The receipts for 1864 were from the tax at three per centum; those for the two subsequent years at five per centum. The law of June 30, 1864, first imposed a duty upon profits carried to the account of any fund, or used in construction; and the receipts from that source are included in the dividends of 1865 and 1866.

INSURANCE COMPANIES.

	1864.	1865.	1866.
Dividends and additions to surplus	$445,366 17	$764,658 38	$767,231 12
Premiums and assessments	523,582 42	961,502 99	1,169,722 23

The taxation of dividends of insurance companies during these three years was the same as that of banks.

The tax upon the gross receipts of premiums and assessments was one per centum for the year 1864; afterwards, it was one and one-half per centum.

SALARIES OF PERSONS EMPLOYED IN THE SERVICE OF THE UNITED STATES.

1864	$1,705,124 63
1865	2,826,333 37
1866	3,717,394 69

The tax was three per centum for the year 1864, subsequently five, and was uniformly imposed upon the excess of compensation above the rate of six hundred dollars per annum. The increase for the year 1866 above the previous year is in part due to the three months' extra pay allowed to those honorably discharged from the military and naval service, the late settlements of many disbursing officers, and the large amounts paid as prize money for vessels captured prior to, but adjudicated upon during, that year.

REVENUE STAMPS.

1864	$5,894,945 14
1865	11,162,392 14
1866	15,044,373 18

The receipts of 1865 were increased by additions to the stamp schedules under the act of 1864, and those of 1866 above those of 1865 by the use of stamps in the States prior to that time in rebellion. During the last year the sum of $1,702,442 63 has been received from the sale of one cent stamps, and that of $3,593,465 82 for stamps from special dies for matches, perfumery, cosmetics, medicines, and other proprietary articles. The double penalty imposed by law is a great security to its faithful observance. Because of the invalidity of an unstamped instrument, the party receiving it, and to whom it may be of value, is likely to insist upon the attachment of the appropriate stamp. It is this penalty upon the receiver which especially enforces the requirements of the statute. I believe they have been more generally regarded during the past year than in any one preceding.

ARTICLES IN SCHEDULE A.

1864	$520,283 35
1865	779,901 79
1866	1,692,791 65

Gold watches and piano-fortes were added to the schedule before the annual returns were made in 1865; and in 1866 $426,557 17 were received from the former, and from the latter $403,572 27. The receipts of the year 1865 were but slightly affected by the addition, as they include but a very small portion of the proceeds of the annual list of that year. The annual list of May, 1865, was mainly collected after June 30th, and increased the receipts of the fiscal year 1866.

LICENSES.

1864	$7,145,388 71
1865	12,598,681 25
1866	18,015,743 32

The increase of receipts in 1865 was due to the increased classes of persons subject to charge under the act of 1864; to the increase of the license duty upon several kinds of business, and to the reassessment of wholesale dealers under the same statute. The increase in 1866 arose especially from the operations of the law over that portion of the South from which, prior to that time, it had been shut out by the rebellion.

INCOME.

1864	$14,919,279 58
1865	20,567,350 26
1866	60,894,135 85

The annual list, so called, comprises schedule A, licenses, and income.

The receipts for the fiscal year 1864 were mainly from the annual assessments of 1863 upon the income of 1862. Receipts of 1865 were from the income of 1863, and those of 1866 largely from that of 1864.

Of the collections in 1864 $6,913,834 88 were from incomes taxed at five per centum, $7,930,070 77 at three per centum, and $75,373 93 at one and one-half per centum. Of those of 1865 $801,941 99 were returned at ten per centum, $9,934,758 55 at five per centum, $9,697,246 96 at three per centum, and $133,402 76 at one and one-half per centum. Of the receipts in the fiscal year 1866 $26,570,809 58 were at five per centum and $34,501,122 67 at ten per centum.

I have endeavored to ascertain the precise number of persons who were assessed for an income-tax in the annual list of 1866, but the assessors' reports, especially those of the Pacific slope and other remote districts, have not all been received.

The country is now divided into two hundred and forty collection districts. From one hundred and eighty-five of them the desired returns have been received.

Of the $39,953,440 51 collected in the United States up to November first—as reported to this office by the several collectors—$34,798,726 16, or nearly eighty-seven per centum of the entire amount, was assessed in these one hundred and eighty-five districts; and of the persons who were assessed in these districts 190,189 returned an income of less than one thousand dollars; 162,513 of more than one thousand and not more than five thousand dollars; and 31,009 of over five thousand dollars. These sums were all in excess of six hundred dollars exempt by law from taxation. This ratio will be changed somewhat when the full returns are in, as a greater proportion of the largest incomes are acquired in the older States.

The whole amount received from the tax upon incomes since the passage of the law of 1862, and including the collections during the present fiscal year, already reported to this office, is $164,865,018 05.

IRON AND STEEL IN THE VARIOUS FORMS WHICH ARE SPECIFICALLY NAMED IN THE LAW.

1864	$3,694,168 49
1865	9,218,808 63
1866	13,728,133 36

The tax upon these articles was increased at every session of Congress until the last, when it was very largely reduced. The increased receipts were due not more to the increase of production than to the additional number of articles made taxable and the increase of the duties upon those previously taxed.

REFINED PETROLEUM AND COAL OIL.

1864	$2,255,328 80
1865	3,047,212 77
1866	5,317,396 05

Refined petroleum paid ten cents per gallon, and distilled coal oil eight cents, until June 30, 1864, when the rates were respectively changed to twenty cents and fifteen cents.

The receipts from these articles, it will be seen, are rapidly advancing, indicating their largely increasing consumption.

CIGARS AND CHEROOTS.

1864	$1,255,424 79
1865	3,072,476 56
1866	3,474,438 94

During the year 1864 and for ten months of the year 1865 the receipts were from specific taxes, graduated by the different values of the cigars. These taxes were largely advanced in 1864, and by the act of March 3, 1865, a uniform rate was imposed of ten dollars per thousand. The receipts after May first of that year were almost entirely from that tax.

CHEWING AND SMOKING TOBACCO.

1864	$7,086,684 74
1865	8,017,020 63
1866	12,339,921 93

The tax upon smoking tobacco was increased from five to twenty-five cents per pound in June, 1864, and to thirty-five in March, 1865, except upon that made exclusively of stems, which remained at twenty-five cents.

Fine-cut chewing and plug mainly paid fifteen cents per pound, until June, 1864; after that, thirty-five, until March, 1865, when the tax was increased to forty cents.

The production of taxable tobacco in 1863 was 23,680,056 pounds; that of 1864 was 63,372,426 pounds, of which more than 10,000,000 pounds were returned in June, to avoid the additional duty under the new law then shortly to take effect; that of 1865 was 36,639,020 pounds; and that of 1866 35,748,351 pounds.

Large quantities of tobacco manufactured in the South before the war and during its progress were thrown upon the market during the past year, to the great derangement of trade and the embarrassment of regular manufacturers.

Regulations, so far as consistent with the law, were adopted by the department for the collection of the required duties when this tobacco came in competition with that which had paid the tax, but its sale and consumption in the South were permitted without charge. That manufactured and removed from the place of manufacture prior to September 1, 1862, was, of course, not anywhere subject to tax, and it was this which so seriously disturbed the interests of manufacturers. It has now, however, nearly, if not altogether, disappeared from the market, and most of the tobacco which is now consumed secures revenue to the government. I anticipate largely increased receipts from this source.

FERMENTED LIQUORS.

1864	$2,223,719 73
1865	3,657,181 06
1866	5,115,140 49

During the year 1865–'66 the tax was one dollar per barrel. The collections for ten months of the year 1864 were at the rate of sixty cents. This increase for the year 1866 came both from increased consumption and from improved thoroughness in the operation of the law.

DISTILLED SPIRITS.

1864	$28,431,797 83
1865	15,995,701 66
1866	29,198,578 15

In 1864 the tax was twenty cents per gallon, until March 7 of that year, when it was raised to sixty cents. From July 1, 1864, to January 1, 1865, it was one dollar and fifty cents, and afterwards two dollars.

Much of the consumption of 1865 was of spirits distilled in previous years, in anticipation of increased tax. The receipts during the several months of the last fiscal year were as follows:

July	$352,252 15
August	267,457 88
September	755,662 06
October	1,366,025 23
November	3,067,165 80
December	3,763,259 71
January	3,753,393 91
February	3,654,700 47
March	2,951,343 44
April	3,086,176 27
May	3,036,954 69
June	3,144,186 54

During the current fiscal year the receipts were in—

July	$3,015,598 30
August	2,597,645 50
September	3,054,227 50
October, (so far as reported)	2,502,943 32

These amounts are all exclusive of the tax upon spirits distilled from apples, peaches, and grapes. From this it appears that the total receipts from distilled spirits for the year from November 1, 1865, to November 1, 1866, were $37,627,595 45.

There is more uniformity in the monthly receipts than in the distillation of spirits—a fact which arises from the use of bonded warehouses, out of which the

wines are not withdrawn until the same are wanted for consumption, when the tax is paid.

There is probably no tax imposed by the law which is so largely evaded by those subject to its provisions as the tax upon distilled spirits. Nor is there any from the evasion of which so large loss inures to the government, unless it be that upon income.

It will be observed, however, that there has been a very considerable increase in the monthly receipts from spirits, arising, undoubtedly, from the fact that the stock which had accumulated in the hands of dealers has been consumed; that the demand is now, therefore, for production which pays duty, and that the new law has advantages which were wanting in the old one.

EXPENSE OF COLLECTING THE REVENUE.

The different ways in which accounts of the various internal revenue officers are adjusted and paid make it impossible to give a perfectly accurate statement of the expense of assessing and collecting the revenue for the year 1866. Many expenses incurred during the year were not paid until after its close, and large amounts were paid on account of expenses of previous years adjusted last year.

From an examination of the allowances made to the disbursing officers, the payments on account of this office, and the statements of assessors' compensation and expenses, made by the Fifth Auditor of the Treasury, the expenses of the past fiscal year appear to be as follows:

Assessors' compensation and expenses	$965,079 09
Assistant assessors' compensation	3,068,964 00
Collectors' compensation and expenses	2,161,710 14
Superintendents of exports and drawback	16,714 00
Revenue agents	35,455 79
Special agents assigned to this office	17,226 82
Revenue inspectors	121,078 70
Special revenue commission	22,080 60
Officers and clerks in this bureau	277,672 71
Stamps and cotton tags	177,089 55
Other incidental expenses of this office	40,093 02
Commission on sale of stamps	786,536 04
	7,689,700 46

This is less than two and one-half per centum of the total receipts, exclusive of drawback and sums refunded as erroneously collected. The percentage of expense is less than that for the previous year, because the receipts were largely increased without a corresponding increase in the cost of collection.

PROBABLE RECEIPTS FOR THE PRESENT FISCAL YEAR.

It is not easy to estimate with confidence the future revenue of a country so extended as ours, especially when it is drawn from so many and such various sources. The difficulty increases when different classes of business are seriously disturbed, as they must be, by the various influences which always affect them at the close of a great war. There is an uneven production of taxable articles; of some the production is stimulated, while of others it is retarded, or perhaps altogether destroyed. There are certain ascertainable data, however, which bear upon the subject, and I herewith submit a tabular statement of the receipts during the months of July, August, and September, of 1864, 1865, and

1866, as shown by the certificates of deposit which reached this office during those months respectively:

Receipts in—	1864.	1865.	1866.
July	$16,570,548 39	$21,693,470 75	$27,079,103 38
August	15,712,066 84	34,087,539 09	38,043,340 81
September	15,819,770 72	37,939,415 82	33,714,718 66
Total	48,102,385 95	93,720,425 66	98,837,162 85

In this connection the receipts from several large sources of revenue for the first quarter of the present fiscal year 1866 may be regarded as important. The returns are not fully received from all the collectors at the time of my writing. They are required monthly from each of the two hundred and forty collectors—in all, seven hundred and twenty for the quarter—and all but twenty-two are included in the following statement:

Receipts from—	July, Aug., and Sept., 1865.	July, Aug., and Sept., 1866.
Clothing, including boots and shoes and other articles of dress	$4,393,163 22	$2,854,461 19
Cloth and all textile or knitted fabrics made of cotton	2,429,243 52	2,578,039 95
Cloth and all textile or knitted fabrics made of wool	2,555,703 02	1,830,849 47
Raw cotton	3,093,597 24	1,506,546 68
Fermented liquors	1,225,377 19	1,585,002 89
Spirits distilled from apples, peaches, and grapes	51,233 71	72,913 81
Spirits distilled from other materials	1,342,871 19	8,667,471 30
Refined petroleum and coal oil	1,058,517 74	761,606 65
Cigars, cigarettes, and cheroots	623,789 31	1,060,641 95
Tobacco, smoking and chewing	2,014,756 15	3,325,178 07
Snuff	129,395 69	184,109 11
Other manufactures and productions not enumerated above	13,190,467 17	13,751,106 65
Gross receipts of railroad, insurance, express, and telegraph companies, &c	2,614,799 42	2,384,231 40
Legacies	122,546 49	245,368 75
Successions	16,653 88	104,345 60
Incomes over $600 and not over $5,000	17,309,231 85	15,252,846 78
Incomes over $5000 and over $5,000	24,275,763 06	20,319,389 79
Stamps in all districts	3,010,135 37	3,908,472 07

The articles named in the free list of the act of July last were exempted from tax from and after the passage of the act, or the thirteenth day of that month. The reduction of taxes upon other articles and objects of taxation which that law provided, took effect on the first day of August following. The taxes which accrued during August and September were respectively payable in the months of September and October. I have endeavored to secure from the several collectors their abstracts of collections during those months, in order to exhibit, as far as possible, the product of the new law for August and September—the first two months of its operation—in connection with that of the former statute during the same time last year. Seventy-nine of the four hundred and eighty abstracts due have not been received; but I am able to indicate very nearly what sum the total receipts will reach by giving, together with the re-

ceipts reported as compared with the receipts from the same districts last year, the total receipts from all the districts during September and October, 1865:

	Collections reported for September and October, 1865.	Collections from the same districts in September and October, 1865.	Total collections for September and October, 1865.
Clothing, including boots, shoes, gloves, hats, and other articles of dress	$1,714,351 61	$3,634,316 21	$3,785,185 74
Cloth and all textile fabrics of cotton	1,642,561 59	1,963,053 72	2,015,931 89
Cloth and all textile fabrics of wool	1,059,969 36	1,836,598 40	1,965,038 98
Raw cotton	1,044,809 38	2,420,713 22	3,308,391 91
Fermented liquors	1,078,971 56	769,060 43	898,698 99
Spirits distilled from apples, peaches, or grapes	59,890 26	12,681 87	14,315 40
Spirits distilled from other materials	5,557,170 82	1,383,252 62	2,121,687 29
Refined petroleum and coal oil	643,994 96	494,872 13	1,139,961 05
Cigars, cigarettes, and cheroots	562,570 44	481,045 79	567,581 75
Smoking and chewing tobacco	2,023,668 43	1,729,421 50	2,082,293 63
Snuff	150,518 79	114,115 43	118,552 05
Iron in its various forms and conditions	823,518 29	1,775,449 99	1,924,817 25
Leather	716,992 53	881,991 27	956,970 06
Other manufactures and productions not above enumerated	5,494,970 16	5,940,242 80	6,735,869 78
Total of manufactures and productions	22,572,058 21	23,956,815 41	27,665,495 77
Gross receipts of railroads, insurance companies, &c.	1,003,898 17	1,771,537 25	1,956,662 05

The tax upon boots and shoes and most wearing apparel not exempted was reduced from six to two per centum. That upon cotton was increased from two cents to three cents per pound, but the receipts were less than last year because of the accumulated product of previous years, which was at that time brought to market. The tax upon refined petroleum and coal oil has been somewhat modified in its application, the heavier oils being exempted, and the tax upon some of the lighter being reduced from twenty to ten cents per gallon. The duty upon low-priced cigars has been reduced, and that upon those of greater value increased. The gross receipts from transportation of property are no longer subject to tax. It will be observed that the increased revenue for these two months from distilled spirits, fermented liquors, and tobacco, above that received for August and September, is nearly equivalent to the loss which resulted during the same period from the reduction of taxes upon other articles. The compensation will not be continued, however, and the receipts for the last three quarters of the present fiscal year will not equal by several millions of dollars the collections for the same time last year. From a careful consideration of all the facts in my possession, however, I believe that the receipts of the fiscal year 1867 will reach the sum of two hundred and eighty-five millions of dollars, ($285,000,000.)

CONCERNING CHANGES OF THE LAW.

Too much care cannot be exercised in the modifications and changes of revenue laws. They should be made only when required by a proper regard for the public welfare. A tax upon an article of production cannot be imposed, reduced, or removed without affecting values, and prejudicing largely the rights of holders or consumers. The smallest change will for a time work inequalities. Alterations even in the machinery of the law are always attended with embarrassments, and new obligations should never be laid upon tax-payers unless positively demanded for the necessary protection of themselves and the revenue from fraud.

Months are required by revenue officers, especially those remote from the central office, for learning the new requirements of a statute, and it cannot be expected that those whose attention is not devoted to its study and administra-

tion should earlier ascertain all that may be required of them. That ignorance is no defence for violation has become a maxim, yet it is believed it would be unjust, as it certainly would be impracticable, to administer the internal revenue laws, changed as they have been in some way at every session of Congress since their first enactment, without recognizing a difference in the obligations of the ignorant and of those educated in their requirements. It is for this reason that permanence in the letter as well as in the spirit of the statutes is desirable, so that fewer obstacles may interfere between its infringement and its penalty.

When longer experience, and a settled condition of the business of the country, shall have perfected the revenue laws so that they will require little or no modification, ignorance will not be urged even in extenuation, justice will be more fully satisfied, and the treasury receive more nearly its dues by holding the delinquent and the guilty to the fines, penalties, forfeitures and imprisonments of the statutes almost as invariably as to the payment of their taxes. Until then the guilty will sometimes escape, the ignorant not unfrequently suffer, and a majority of tax-payers bear more than what should be their distributive share of the public burden. Many of the suggestions I shall make, therefore, with reference to changes in the existing law, will look mainly to relief from those provisions whose advantage to the revenue I do not believe commensurate with their inconvenience and annoyance to the public.

CHANGE OF TIME FOR THE RETURN OF THE ANNUAL LIST.

The annual list includes the tax upon income, articles named in Schedule A, (carriages, gold watches, billiard tables, and gold and silver plate,) and the special tax upon persons engaged in trade or business. Returns for this list are required from the tax-payer on or before the first Monday of May in each year, and the taxes are payable on the 30th day of June following. For various reasons it seems desirable that the returns should be made at an earlier date. The amount of one's income, except in cases where regular books of account are kept, can ordinarily be more accurately determined nearer the close of the year during which it accrued. Many tax-payers, including a large majority of those engaged in agricultural pursuits, have more leisure at that time for the preparation of their returns; while many residents of cities, and indeed of the warmer portion of the country generally, desire to leave their districts for purposes of business or pleasure before the annual lists under the present law can pass to the collector from the hands of the assessor. In such cases no little annoyance and complaint have arisen, which the utmost vigilance of the revenue officers could not fully avoid.

The special tax is payable on the 1st of May, on or before which time the party subject to it is required to register his name, calling, &c., with the assistant assessor of his assessment district. The assistant assessor has afterwards to make his certificate to the assessor and collector, and the collector usually awaits the annual list from the assessor before commencing his collections. Yet the law provides that any one who shall carry on any business, or do any act mentioned in the statute for the doing of which a special tax is imposed, without payment thereof, or without producing his receipt for such payment when called upon by any internal revenue officer, shall for every such offence, besides being liable to the payment of the tax, be subject to imprisonment or fine. Peddlers, too, engaged in business without payment of this tax and producing such receipt, are liable to the forfeiture of all the property which they use or employ. It is not known that hardship has arisen by the too rigorous enforcement of the law; but wrong is liable to result, or the revenue be defrauded, by the exercise of clemency to those inclined to attempt to violate it altogether, because its precise requirements cannot be regarded. The law should not make its constant viola-

tion a necessity. I recommend, therefore, that returns for the annual list, including the registry for the special tax, be required on the first Monday of March in each year, and the tax be made payable on the thirtieth day of April following.

TEN PER CENTUM PENALTIES.

The addition of ten per centum as a penalty for the non-payment of the tax on or before a certain day is sometimes a severe hardship, from which there is no relief even in cases of sickness or accident. In some instances large manufacturers, punctual usually in their payments, from the failure of a mail or the unexpected absence of a clerk, have been subjected to the payment of several thousands of dollars.

Embarrassment would often arise to collectors if they were clothed with power to add or omit the penalty at discretion, and I believe that a penalty of five per centum for neglect or refusal, and interest at the rate of twelve per centum per annum from the time the tax is payable, will be amply sufficient, while from its greater equity it will occasion less complaint.

SPECIAL TAX.

The special tax of the act of July 13, 1866, is a substitute for the license tax of the earlier laws. For evading its payment when due the law provides imprisonment not exceeding two years and a fine of not more than five hundred dollars, or both. Where the imprisonment is never visited, and the fine is made the nominal sum of one dollar only, as it is represented to this office it is in some judicial districts, regardless of circumstances, that which seems to have been considered by Congress as an offence worthy of special punishment does not bring upon the delinquent even the amount of the penalty imposed for failure to make a monthly return of manufactures.

I recommend that the imprisonment, except for violation by distillers, rectifiers, and manufacturers of tobacco, snuff, and cigars, and dealers in liquors, be abolished, and that the minimum fine for failure or evasion of payment be fixed at ten dollars. With this change, relief by positive enactment should be given certain classes of persons against whom it has never been deemed necessary or just to enforce the penal provisions of the statute.

Peddlers.—To those articles which persons are authorized to peddle without payment of special tax, I recommend the addition of fruits, vegetables, pies, cakes, and confectionery when sold by persons on foot, thus protecting many poor women and children striving to earn a livelihood, and who, in numerous instances, have been subjected to anxiety and cost.

Wholesale and retail dealers in liquor.—The law of 1862 discriminated between wholesale and retail dealers in liquors by the quantity of single sales. A sale of three gallons or more at one time constituted a person a wholesale dealer. The present statute provides an additional test, and any person whose annual sales, including sales of other merchandise, exceeds $25,000 is a wholesale liquor dealer.

The tax upon a retail dealer in liquor is twenty-five dollars; that of a wholesale dealer one hundred dollars or more. Many dealers whose aggregate sales are small may occasionally sell in quantities of more than three gallons. One such sale imposes an addition of seventy-five dollars. It is difficult for revenue officers to ascertain in such cases when such liability has occurred. It is burdensome for the dealer to pay the amount. The law often fails of its legitimate purpose, and I recommend its modification by striking out the limit in quantity, leaving only that of value or receipt.

Butchers.—Butchers are required to pay a special tax of ten dollars, and are not regarded as dealers. The repeal of the tax upon animals slaughtered has removed the reason for the measurable relief of butchers from special tax, and I

respectfully recommend that when their annual sales exceed the sum of $25,000 their tax should be increased precisely as that of dealers is increased.

Plumbers and gas-fitters.—These persons now pay ten dollars only, the same amount which is paid by retail dealers. I see no reason why they should not be taxed upon their sales as dealers are taxed, and as wholesale dealers when their annual sales exceed $25,000. Equality of taxation is greatly desired in revenue laws.

ASSISTANT ASSESSORS.

The proper and equal compensation of assistant assessors has always been attended with difficulties which are still perhaps insuperable. None of their expenses, except for stationery, blank books, and postage, prior to the act of July last, were paid out of the public treasury. The necessity for frequent absence from home on the part of the assistants in the country districts, and the increase of rentals in cities, induced Congress at its last session to authorize the addition of one dollar per day to their usual compensation when out of the towns of their residence, and such sum as the Commissioner shall approve, not exceeding three hundred dollars per annum, for office rent. Now, as several States of the Union, including most of those in the South, are not subdivided into towns or townships, one provision of the law cannot have universal application, and the allowance for rent, under whatever regulations prescribed, produces complaint, and is liable to many abuses. As a general rule, whatever can be fixed by statute should not be left to the discretion of an officer. The rent, as well as the one dollar per diem, in certain cases, was intended really for an increase of compensation. The uniform experience of assessors and of this office warrants me in recommending that the desired purpose be accomplished by a sufficient and uniform increase for every day's service, without any reimbursement for rent. Seventy-five cents, or even one dollar per diem, would add but little to the expenses of assessments, while it would avoid complaints, and perhaps insure as equable compensation as under the present law.

DISTILLED SPIRITS.

The provisions of law bearing upon the distillation of spirits were essentially defective prior to the act of July. They were insufficient, even in the hands of the most experienced and vigilant officers, to prevent frauds, either in large or small distilleries.

Great numbers of small stills, for the illicit manufacture of rum from molasses, were secreted in the garrets and cellars of the most populous cities, while many of the recognized and licensed distilleries were run by night, their proprietors keeping fraudulent accounts of their consumption of grain and other vegetable substances, and their production of spirits and the sale or removal thereof to bonded warehouses.

In every distillery, the daily production of which was one hundred gallons or more, assessors were instructed to place an assistant, whose duty should be to record the removals of all articles to and from the premises, and generally to see that all the requirements of the law were fully complied with. Collectors were urged to unusual watchfulness for the minor and unlicensed distilleries; and everything was done which was believed to be valuable, and which the law would authorize, to check the frauds, but without the desired success. The new law has more productive power than the old one. Its punitive provisions are more numerous and stringent, and the withdrawal of the spirits from the actual and exclusive possession of their owner, immediately upon their distillation, I have no doubt, will be of advantage to the government.

If in times of political excitement it were practicable to appoint men to the office of inspector for their incorruptibility and general fitness, men who love

honor more than money, rather than those who are pressed for place as a reward or an inducement for political effort, the appointment of an inspector to every distillery might be profitable to the government. It requires a man of tried integrity to resist the flattering temptations of a corrupt distiller. Ten thousand dollars adroitly and wickedly expended may hide the manufacture of a thousand barrels of wines, which should yield a hundred thousand dollars for the public revenues. If an inspector has forgotten his duty in a single instance, he is in the power of his purchaser for all subsequent transactions, becoming his constant protector, and his ready witness against the government.

Until some sort of metre is found which, while the still itself is under the locks and seals of the government, shall infallibly register the distillation for the inspection of two or more officers, each to be a check upon the other, trust must, more or less, be imposed in a single man. I recommend, however, such modification of the law as will authorize the collectors to interchange the inspectors of the several distilleries within their districts at pleasure, so that several persons may from time to time, and at irregular intervals, have charge of each distillery, thus to some extent testing the faithfulness of each other, while together they may prevent the consummation of frauds by the manufacturer.

The Secretary of the Treasury will not understand from what I have written that I mean to depreciate the usefulness or the reputation of those who are now employed in this important branch of the service. I only speak of the liability of their position to abuse; and because of the occasional discovery of corruption, and the painful rumors constantly received at the department, advise how their services may be made more profitable, and the credit of the honest be saved from sacrifice or suspicion. The government owes protection to its just distillers, and unless they are saved from constant loss by the low price of illicit whiskey their business will pass entirely into the hands of those striving to accumulate fortunes by robbing the national treasury.

The amended law imposed so many new obligations upon distillers that it was not deemed judicious to rigidly enforce all its provisions upon the 1st day of September, when the same took effect, nor immediately thereafter. Warehouses and cisterns of peculiar character were to be constructed; locks and inspectors to be furnished and appointed by the department. Some further time was found, indeed, to be necessary, both for the manufacturers and the government. The law is now, however, in practical and very general operation, and disregard of its provisions, whether fraud can be proven or not, will be rigorously dealt with. As was anticipated, its exactions seem for a time to multiply the number of illicit stills, seldom brought to light except upon discovery by detectives; but the renewed watchfulness of the local officers, and an amendment of the present law which will authorize the destruction of small stills in certain cases, will, it is hoped, measurably prevent their use, while the receipts from distilled spirits, now much larger than in years past, will be constantly increasing.

COTTON.

During the continuance of the rebellion it was of course impracticable to assess the tax upon cotton in the districts of its production. Its assessment, wherever found, was anomalous, but was necessary. At the last session of Congress no inconsiderable amount of time was spent by the committees having the subject in charge in devising a method of taxation which should be somewhat analogous, at least, to existing provisions for other taxable articles, and which should be safe for the government while it preserved the rights of producers and shippers. The plan adopted allows the unobstructed movement of cotton in any collection district of its production, but permits its removal from such district only upon payment of the tax, or under the permit of the assessor

upon the execution of such transportation bonds or other security, and in accordance with such regulations as shall be prescribed by the Commissioner of Internal Revenue, subject to the approval of the Secretary of the Treasury. It has not been deemed practicable to prescribe other security than transportation bonds, and no other has been proposed to the office.

The regulations of the department, issued at the time the law took effect, provided, as do those covering the shipment of distilled spirits, tobacco, and cigars, that the transportation bond should be given to the collector of the district in which the permit is to be issued and where the cotton is produced. The experience of revenue officers and tax-payers alike had proved this practice to be ordinarily the most convenient and desirable.

It soon became apparent, however, that the lines of the collection districts, established without regard to the channels of trade, were shutting out whole counties from their natural markets for cotton, and imposing burdens upon small planters unwarranted by the advantage to the revenue, and so largely impeding shipments, too, as to be a source of annoyance to growers, transportation companies, and factors. Indeed, a large section of country was interested in the subject; for when the whole business and trade of a community is mainly based upon a single product, it cannot be otherwise than that its growth, movement, and sale should induce competition and rivalry between different localities.

To remedy the existing evils, it was at first proposed to request the President to exercise the authority with which he is clothed by law to change the lines of the collection districts. Such change, however, could furnish only partial relief, as each collection district must be confined to a single State, and an alteration of the lines so as to include less than all the cotton-growing States in a single district would only create new sources of complaint, or make the operations of the law apparently more arbitrary and unequal.

It was for this reason and the disposition prevailing among all the officers of the department to remove, so far as consistent with the law and the protection of the treasury, all obstacles to the ordinary and natural transfer of cotton, that in October last supplementary regulations were issued. These, it is believed, were fully authorized under the plan recommended by the committees and approved by Congress, giving discretionary power to the Secretary of the Treasury and the Commissioner of Internal Revenue upon all matters to which they relate. These regulations, in addition to the former and without their repeal, allow a continuing bond to be given in the receiving instead of the shipping district, and the removal of cotton under that bond upon the simple permit of the assessor. Security may now be given by the holder or the factor, and the cotton weighed and marked by the government officer in either district, at the choice of the party in interest.

From information received from various sources and different points in the South, I am happy to report that the proper and convenient assessment of tax upon cotton seems now to require few if any changes either of law or regulations.

CIGARS.

The tax of ten dollars per thousand upon all domestic cigars imposed by the act of March 3, 1865, was more uniformly paid than the tax under any previous law. Fewer cigars escaped taxation, and there was no opportunity for fraud when their full number was returned to the assessor.

The different qualities of tobacco, and the varying costs of manufacture in different parts of the country, induced a change at the last session of Congress in the mode of taxation, with which I believe neither the manufacturers nor the revenue officers are fully satisfied.

On cigars, the market value of which is not over eight dollars per thousand, the tax is now two dollars. When the market value is over eight dollars and

not over twelve, the tax is four dollars; and when the market value is over twelve dollars, the tax is four dollars, and in addition thereto twenty per centum ad valorem on the market value thereof.

It will be observed in the application of this law that if there were cigars of the market value of fifteen dollars, they would be subject to the specific tax of four dollars, and the ad valorem tax of three dollars, making seven dollars; leaving only eight dollars for the manufacturer, or the same he would receive should he sell them at twelve dollars per thousand. No advantage can accrue to any party but the government from sales at over twelve and less than fifteen dollars, and as a consequence there are no such sales. The tax bears very heavily, too, until the market value is very considerably above fifteen dollars, the government getting the major part of the excess until the value is twenty dollars or more. There is very great difficulty, too, in determining the "market value."

Upon other manufactures subject to an ad valorem tax, the basis of taxation is by law the "actual sales" made by the manufacturer. It is claimed that cigars are sold for more and sometimes for less than their "market value." On the other hand, it is certainly utterly impracticable for assistant assessors unacquainted with the prices and qualities of cigars, to ascertain what that market value is, and there follow therefore numberless frauds and great inequality of assessment. So much of the tax as is ad valorem should be levied upon the excess above twelve dollars, and it should not be upon the market value, but upon the value as estimated by actual sales.

In this connection I would also recommend, if the tax is to continue to be estimated by reference to value, that the privilege of removing cigars in bond be withdrawn. With the single exception of cigars, all articles which are removable in bond under the internal revenue laws are subject to specific taxes, so that the amount of duty can be unerringly ascertained by the use of the scale, the hydrometer, or the gauging rod. When cigars are placed in bond, it becomes necessary for a value to be placed upon them, and as the system under which bonded warehouses have been established did not contemplate the employment of competent appraisers, the result is constant dissatisfaction and complaint.

Were cigars of domestic manufacture exported in such quantities as to be an important element in our foreign trade, it would doubtless be well to adapt the bonded system in such wise as to remedy the evil; but since the 30th day of June, 1864, when a drawback ceased to be allowed upon cigars, the whole number of cigars exported has been but a fraction over two hundred and sixty thousand, upon which the tax was but $2,686 50. In view of this small amount of foreign trade, it would be far better to allow cigars to be exported for benefit of drawback, than to make the needed change in the bonded system

Should the tax be made purely specific, as under the act of March 3, 1865, no difficulty will arise from continuing the practice of bonding.

SPIRITS OF TURPENTINE.

The tax upon this article is no inconsiderable portion of its value. A large part of that which is manufactured is for exportation, and the formalities of shipping for the benefit of drawback, and the procurement of evidence that the tax has been paid to collectors of interior districts, are oftentimes annoying and burdensome. The manufacture and exportation should be encouraged inst ad of retarded. I know of no reason why the same facilities should not be extended to persons engaged in this business as in that of the manufacture of tobacco, or the refining of coal oil, and I recommend that they be made subject to all the provisions of law in relation to bonds, warehouses, and drawbacks to which coal oil distillers are subject.

UNITED STATES DISTRICT ATTORNEYS.

It is the duty of the attorneys of the several judicial districts of the United States to report to the Solicitor of the Treasury from time to time the commencement of any suit by them in which the United States is a party, whether for fine, penalty, or forfeiture, and to keep him advised of proceedings in the same and their final disposition. Most of the statutes relating to this subject were enacted when no internal revenue laws were in force. Under the revenue laws it is made the duty of the collectors of the several districts to prosecute for the recovery of any sum or sums which may be forfeited, and they are generally regarded in the statutes and in practice as the prosecuting officers of the revenue service. They make their reports to this office, but when the suit is placed in the hands of the law officers of the government, their obligations are practically ended.

The Commissioner of Internal Revenue, under such regulations as the Secretary of the Treasury may prescribe, is authorized and empowered to compromise any case arising under the internal revenue laws, whether pending in court or otherwise. He is charged, too, by the law with the preparation of all instructions, regulations, and directions relating to the assessment and collection of the internal revenue taxes.

It is not my desire that more responsibility should be devolved upon this office, or more authority be given to it than what seems to be demanded by the best interests of the department; but when suits are commenced at the instance of the Commissioner through the collector, and may be by him compromised, it would seem appropriate that the several district attorneys should be required to make to him the same reports which they are now required to make to the Solicitor of the Treasury, and that he be authorized to give instructions to such officers during the progress of the causes.

The evident propriety of this has established its practice on the part of the Solicitor of the Treasury and the attorneys in the most important districts, at least so far as regards the conduct of these suits, but that this office should by law be entitled to have, and should have, in its possession as much information and authority relative to proceedings in the courts in its interest as it has in the assessment and collection of taxes, I do not suppose can be reasonably questioned. Uniformity and thoroughness cannot possibly otherwise be secured.

Now that a solicitor is authorized and employed in this office, it is no more than appropriate that a docket should be kept in it of all the internal revenue suits in the country, and that it should have upon its files, at all times accessible for reference, copies of all important judicial orders and decisions in reference to internal revenue laws or their administration.

I believe it advisable, also, that the Commissioner should be charged with the custody of all real estate purchased for the United States at sales upon distraint, or process from court, in suits under the internal revenue laws; for he alone has official information of all such purchases, at least in cases of distraint, and should be charged, too, with the sale of the same under the approval in every instance of the Secretary of the Treasury. I do not regard this as essential by any means, but it naturally follows from the change proposed with reference to the conduct of suits, and a knowledge of all the circumstances attending the purchase and of the results of the investigation of titles at that time must often prove of advantage in the sale.

STAMP DUTIES.

In my last annual report I referred to the decisions of the courts of several States in relation to the constitutionality of so much of the law as requires the

use of stamps upon writs or other process by which suits are commenced in a court of record. As none but a party to such suit can carry the question to the highest appellate court, it is uncertain when a final and authoritative decision will be reached. I cannot believe that the legal objections to the duty are well taken, but admit the propriety of exempting such proceedings, with few exceptions, because of other considerations.

It is ordinarily those who are aggrieved who seek the intervention of judicial tribunals, and application to them for relief from injury to person and estate should be unobstructed.

No stamps are now required upon affidavits in legal proceedings. It is claimed that all proceedings are legal which are not illegal, and it is practically impossible to limit the exemption to affidavits for use in proceedings in courts. The magistrate who subscribes the jurat has usually no interest in its validity, and as certain affidavits not well described are exempt, it follows that there is a general habit of failure to attach stamps to any affidavits. I respectfully recommend that all affidavits be expressly relieved.

Sales of real estate are taxed through the use of stamps upon deeds of conveyance. Mortgages for the security of the payment of any sum exceeding one hundred dollars pay duty in the same manner and to the same extent as conveyances.

It is the rule of this office, sustained by well considered English decisions, that where property is sold subject to mortgage, the stamp upon the deed of conveyance should be determined by the value of the premises unincumbered, this value being ascertained by adding the amount paid for the equity of redemption to the amount of the debt secured by the mortgage. I believe the law should be amended so that the tax upon such conveyances should be measured by the consideration, or the value of the property above the incumbrance.

Revenue stamps are required upon all deeds or other instruments whereby any land or other realty *sold* is conveyed from one party to another. Under the construction which this office has given the statute, supported, as in the case before referred to, by the English courts in their decisions upon similar language in the English statutes, deeds confirmatory alone of pre-existing titles, either in law or equity, and conveying no additional monetary interest, not being really of property *sold*, have not been subjected to stamp duty.

This office has no power, nor does it undertake, to adjust the conflicting rights to property of different parties, determining, as it does, only the claims of the government upon instruments employed for its conveyance. In many instances the property covered by the deeds is of great value, and it seems but just that the obligations of all persons, at least in future conveyances, should be clearly defined in a proper amendment to the statute.

A power of attorney to convey real estate is subject to a stamp duty of one dollar. A like instrument for any other purpose than that mentioned in the statute requires only a stamp of the value of fifty cents.

It is held that when a warrant of general authority is in such terms that it may be used for the conveyance of realty, it should pay the same duty as is required of an express power for that purpose. If it were otherwise, no special warrant would be employed. The required tax should be as clearly stated as possible in the stamp schedule itself, and as whatever conveyance is made under a power of attorney for that purpose is subject to the same duty as in other cases, I recommend that the tax upon the power be reduced to fifty cents.

Stamps, in any case, may be attached in the presence of the collector of the proper district to an unstamped instrument upon the payment of a penalty of fifty dollars and the price of the appropriate stamps, together with the interest, in certain cases, from the day when such stamps ought to have been affixed. When the stamp duty is small the penalty seems disproportionately large, and,

in many cases, innocent holders are subjected either to loss or to a penalty unreasonably severe. I believe the penalty could be safely graduated by the amount of delinquency, and that its payment should be by attachment of stamps representing its amount to the instrument whose defect is cured.

The law prohibiting the sale or exposure for sale of proprietary and other articles named in Schedule C, when unstamped, as in that schedule is required, has been so long in operation, and manufacturers and dealers now so thoroughly understand the obligations it imposes, that a more convenient and ready remedy than is now provided seems not inappropriate to prevent its frequent violation.

If assessors, in certain cases, were authorized to decree forfeiture of property exposed for sale in fraud of the law, and collectors to sell at auction after such decree, as in the case of peddlers doing business without license or payment of special tax, a more uniform observance of the law, would be secured without undue hardship upon tax-payers. Such authority would not certainly be liable to abuse if it could only be exercised for violations, after personal notice of liability.

REDUCING THE NUMBER OF TAXABLE ARTICLES.

Presuming that the necessities of the treasury will allow the gradual reduction of taxes, I would express my belief that in no other way can the same measure of relief be granted, both to the public and to revenue officers, as in the reduction of the number of taxable articles. The ad valorem tax of five per centum upon manufactures "not otherwise provided for," added to the tax upon those specially named in various parts of the law, is becoming a source of irritation and oppression. Taxation is the rule, but as early as practicable, should be made the exception. The sources of revenue, which ought to be few, may be counted by hundreds. Production should be encouraged, as it is the foundation of individual and national wealth. Whatever constitutes an element in the manufacture of another and a taxable article should itself be exempt from tax. It is the ultimate product alone which should be assessed, and then only from necessity. It is wiser, too, to levy a large tax upon a few articles than a small tax upon everything. It is less expensive and annoying. Experience is rapidly teaching this lesson, which we might have learned from the older nations. England and France, alike, derive almost their entire excise tax from four or five specified articles. It may not be practicable for us immediately to secure from so few sources the large amount which we now require through indirect taxation, but additions of such articles as Congress shall determine should be made to the list of those exempted as rapidly as the amount to be derived from such taxation can be safely reduced.

THE DIRECT TAX.

The collection of direct taxes in the States which were lately in insurrection, was continued through the last fiscal year and thereafter, until, under the authority of the 14th section of the act of July 28, 1866, it was suspended by the order of the Secretary of the Treasury, bearing date from the 3d day of August following.

No lands have been sold for unpaid taxes, since the suspension of such sales by the order of the Secretary of the Treasury, issued May 17, 1865.

The following is an abstract from the reports of the several commissioners, so far as received at this office, of their receipts and expenditures since June 30, 1865:

Abstract from report of commissioner.

States.	Tax, interest, and penalties received.	Received from other sources, includ'g rents and deferred payments on time sales.	Expenditures
Virginia	$424,033 66	$185 51	$36,766 82
North Carolina	394,847 63	.....	16,064 56
South Carolina	137,207 93	45,172 52	11,565 74
Georgia	82,621 54	.....	10,608 42
Florida	3,206 08	3,052 33	10,087 65
Louisiana	213,334 12	.....	28,218 63
Texas	120,671 57	.....	*22,622 55
Tennessee	245,821 57	.....	19,856 54

* Partial.

In addition to the disbursements by the commissioners for South Carolina, as stated above, they have expended $10,606 04 in prosecuting the surveys of lands forfeited to the United States, and $8,813 92 for the support of schools established in accordance with instructions issued by the President, September 10, 1863, for the education of colored and indigent white children in St. Helena parish, South Carolina.

The death of one of the Texas commissioners, which recently occurred, has made it impracticable to obtain, at this time, a complete report of the transactions of the commission in that State.

No collections whatever have been made in Alabama.*

The authority conferred upon the Secretary of the Treasury by the act of July last, to suspend the further collection of the direct tax has been exercised, but still further legislation may be necessary to effect the full purpose of Congress in this behalf. The States lately in insurrection are not now authorized to assume the amount apportioned to them respectively, nor so much of the same as now remains unpaid. If it were intended that such assumption might follow the postponement of the collection of the tax, authority for it should be granted by amendment of the law. There seems to have been no urgent reason for such postponement, if, at its close, the collection thus interrupted and delayed is to be resumed. It would have been much easier to have completed the collection before suspension, when the officers were in commission and on active duty, and when the entire machinery of the districts, too, was in full operation, than to do the same work after a vacation of nearly eighteen months. Nor can it be supposed that Congress designed that the direct tax commissions, with their full clerical force, were to be kept in session during all this period.

Immediately after the order of suspension was issued, therefore, and as a preliminary step to closing the commissions, directions were sent to the several boards to prepare full and final accounts of all their proceedings.

The commissioners for North Carolina were the first to comply with these directions. Their accounts have been rendered to this office, accompanied by their resignations, which have been accepted, to take effect on the first of December.

The accounts of other commissions have since been received, and the services of all the boards in States where no sales of lands for unpaid taxes have been made will be shortly concluded. With the aid of appropriate legislation, the

* The reports of the Arkansas and Mississippi commissioners have not been received, although the commissioners for the former State have advised me that their report has been forwarded by mail.

same course can be taken with reference to the commissions in States where sales have been made.

Such duties in the adjustment of rights of redemption and other private rights, as now remain to be performed by the commissioners of direct tax, may be devolved upon some officer or officers of the Treasury Department in the city of Washington, the parties in interest being allowed, under the direction of such officer, to take evidence in the several States. This being done, no necessity will remain for a continuance in office of these several commissions, with the single exception of that of South Carolina. In that State, lands purchased by the United States at auction sales for taxes have been again sold to purchasers on a credit of several years, and special duties have been imposed upon the board by the act of July 16, 1866, relating specially to the Freedmen's Bureau.

The above suggestions are predicated upon the belief that Congress intends to allow the assumption of the unpaid taxes by the several States. If such privilege is to be denied them, or they prefer not to assume them, or if for any reason the collections are to be resumed, such legislation is unnecessary except to avoid the cost of the commissions until January 1, 1868, when active service is to be again commenced.

It has been brought to the notice of this office, more especially during the past year, that, from misapprehension of the law, considerable sums of money have been erroneously collected of taxpayers in the States lately in insurrection, which sums have been paid into the treasury of the United States. Claims for refunding these sums have in several instances been presented, but as they have been covered into the treasury no officer is authorized by law to make restitution. The Secretary of the Treasury, through this office, has given directions under which their precise amount will be ascertained, together with all the circumstances under which the same were paid. It is respectfully recommended that the law be so amended that the Secretary of the Treasury may refund such sums as he shall find to be due.

The State of Delaware is the only one, loyal during the war, except West Virginia, of which mention will be made hereafter, which did not assume its distributive share of the direct tax of twenty millions of dollars, apportioned to it under the act of August 5, 1861. The amount apportioned to Delaware was $74,683 33, and it was supposed that the same would be allowed when the State adjusted its military accounts with the general government. Upon the refusal of that State, however, during the late fiscal year to authorize the payment of the tax, the internal revenue officers of the district were instructed to proceed with its assessment and collection under the power conferred upon them by section forty-seven of the act of June 30, 1864. The assessment upon the lands of the State, commenced several months ago, has progressed so far that collections of the tax will very shortly be made.

The position of West Virginia with reference to the direct tax law is a peculiar one. The apportionment to Virginia of $937,550 53 was made before West Virginia was created out of a portion of that State; and while the direct tax commissioners have prosecuted their labors in Virginia in conformity with the act of 1861, West Virginia has not been authorized to assume her apportionment, nor, indeed, has its amount been properly determined. Its officers and its representatives in both branches of Congress have expressed their readiness to discharge their obligations whenever they are properly established. The apportionment should be made by act of Congress at its next session, and the privilege of its assumption by the State be given as in other cases.

INCOME TAX.

That portion of the law of 1864 which relates to income was but slightly touched by the act passed at the last session of Congress. Various amendments to it were adopted by the House of Representatives materially improv-

ing its symmetry and general requirements; but the impossibility of their passage in season for the annual assessment of the current year, and the pressure of more important business, induced the Senate to defer their consideration. They will probably be presented again during the coming winter in a new bill from the House.

Of these amendments the most important was, perhaps, the exemption from tax of one thousand dollars, instead of six hundred as is now provided. It was, of course, the purpose of the law to exempt so much of one's income as was demanded by his actual necessities. Six hundred dollars was believed to be the minimum expense of such at the time of the passage of the first law. Since then the internal tax upon commodities, the increase of customs duty, and the depreciation of the currency, have wrought an almost universal advance in prices, and I believe the same reason now exists for the increase of the amount of exemption which at first secured any exemption whatever.

Should this change be made, there should be a corresponding amendment to that portion of the law relating to the tax upon salaries of persons employed in the service of the general government.

In determining the amount of taxable income under the present law, profits and losses from transactions in real estate are considered only when its sale is in the same year with its purchase. This arbitrary rule is not made applicable to personal property, and, as there seems to be little reason for its existence at all, I believe it should be amended.

The present income law expires by limitation in 1870.

OTHER MODIFICATIONS OF THE LAW.

Various amendments, in addition to what I have suggested above, seem necessary in order to make clear and positive what is more or less involved and doubtful in several parts of the law, but their propriety can be more fully and satisfactorily presented to the attention of the appropriate committees of Congress when a revenue bill is before them than within the proper limits of this report.

The immense revenue of the last fiscal year was raised with probably less pressure upon the people than that of smaller amounts in previous years. Their enterprise and spirit of accumulation have prevented the depression of business which ordinarily attends heavy taxation. Their means for the ultimate extinction of the national debt are rapidly multiplying from the increase of population and the constant development of new sources of wealth. The reduction of taxes will stimulate production, and in a few years the national debt will cease to be an object of anxiety or even annoyance to a great and united people.

The unusual demands upon this office, arising from the extension of the revenue system over the South and the radical changes in some parts of the law from its recent amendments, have for a time largely increased its labors and responsibilities, and I cheerfully acknowledge my indebtedness to the honorable Secretary of the Treasury for his uniform support, and to the officers and clerks associated with me, who have faithfully and diligently discharged their duties.

I am, sir, with great respect, your obedient servant,

E. A. ROLLINS,
Commissioner.

Hon. H. McCULLOCH,
Secretary of the Treasury.

REPORT OF THE COMPTROLLER OF THE CURRENCY.

OFFICE OF THE COMPTROLLER OF THE CURRENCY,
Washington, 1866.

SIR: In compliance with the provisions of section 61 of the national currency act, I have the honor to present through you to the Congress of the United States the following report:

Since the last annual report, sixty-two (62) national banks have been organized, of which fifty-one (51) are new associations, and eleven (11) are conversions of existing State banks to the national system, making the total number organized up to October 1, one thousand six hundred and sixty-three, (1,663.)

The following table will exhibit the number of banks, with the amount of capital and circulation in each State and Territory:

States and Territories.	Organized.	Closing or closed.	In operation.	Capital paid in.	Bonds deposited.	Circulation issued.
Maine	61	.....	61	$9,085,000 00	$8,396,250	$7,451,820
New Hampshire	39	.....	39	4,715,118 07	4,727,000	4,121,253
Vermont	39	.....	39	6,310,012 50	6,411,000	5,676,800
Rhode Island	62	.....	62	20,364,800 00	14,144,600	12,369,850
Massachusetts	208	1	207	79,932,000 00	64,270,300	56,740,570
Connecticut	83	1	82	24,584,220 00	19,471,500	17,177,450
New York	313	5	308	116,267,941 00	75,970,400	67,135,485
New Jersey	54	.....	54	11,233,350 00	10,324,150	9,030,745
Pennsylvania	203	2	201	49,200,765 00	43,324,350	38,099,640
Maryland	32	.....	32	12,590,262 50	10,052,750	8,745,450
Delaware	11	.....	11	1,428,185 00	1,348,200	1,179,300
District of Columbia	6	1	5	1,550,000 00	1,442,000	1,276,500
Virginia	20	.....	20	2,500,000 00	2,397,300	2,044,900
West Virginia	15	.....	15	2,216,400 00	2,236,750	1,980,650
Ohio	136	1	135	21,804,700 00	20,771,900	18,375,230
Indiana	72	1	71	12,867,000 00	12,400,850	10,888,280
Illinois	82	.....	82	11,570,000 00	10,818,400	9,448,415
Michigan	43	1	42	4,985,010 00	4,313,600	3,778,900
Wisconsin	37	.....	37	2,935,000 00	2,848,750	2,512,750
Iowa	46	1	45	3,697,000 00	3,680,150	3,204,395
Minnesota	15	.....	15	1,660,000 00	1,682,200	1,484,000
Kansas	4	.....	4	325,000 00	332,000	269,000
Missouri	17	2	15	4,079,000 00	2,903,100	2,712,490
Kentucky	15	.....	15	2,840,000 00	2,645,000	2,311,270
Tennessee	10	.....	10	1,700,000 00	1,306,200	1,096,790
Louisiana	3	.....	3	1,800,000 00	853,000	727,000
Nebraska	3	.....	3	200,000 00	180,000	150,000
Colorado	3	.....	3	350,000 00	134,000	59,500
Mississippi	2	.....	2	150,000 00	75,000	65,500
Georgia	9	.....	9	1,700,000 00	1,305,500	1,124,000
North Carolina	5	.....	5	370,750 00	339,000	228,600
South Carolina	2	.....	2	$500,000 00	$140,000	$126,000
Arkansas	2	.....	2	200,000 00	200,000	179,500
Alabama	3	.....	3	500,000 00	304,000	262,500
Utah	1	.....	1	150,000 00	50,000	44,970
Oregon	1	.....	1	100,000 00	100,000	88,500
Texas	4	.....	4	548,700 00	403,500	337,750
Nevada and Montana	2	.....	2	235,000 00	195,000	166,000
	1,663	16	1,647	417,245,154 07	332,467,700	292,671,753

From the number of banks organized, heretofore stated to be sixteen hundred and sixty-three, should be deducted sixteen, leaving the number in active operation sixteen hundred and forty-seven.

The banks to be excluded are the following:

NEVER COMPLETED THEIR ORGANIZATION SO AS TO COMMENCE BUSINESS.

The First National Bank of Lansing, Michigan.
The First National Bank of Penn Yan, New York.
The Second National Bank of Canton, Ohio
The Second National Bank of Ottumwa, Iowa.

SUPERSEDED BY SUBSEQUENT ORGANIZATIONS WITH THE SAME TITLES.

The First National Bank of Norwich, Connecticut.
The First National Bank of Utica, New York.

IN THE HANDS OF RECEIVERS.

The First National Bank of Attica, New York.
The Venango National Bank of Franklin, Pennsylvania.
The Merchants' National Bank of Washington, District of Columbia.

CLOSED AND CLOSING UNDER THE PROVISIONS OF SECTION 42 OF THE ACT.

The First National Bank of Columbia, Missouri.
The First National Bank of Carondelet, Missouri.
The First National Bank of Leonardsville, New York.
The National Union Bank of Rochester, New York.
The Pittston National Bank, Pittston, Pennsylvania, consolidated with the First National Bank of Pittston, Pennsylvania.
The Berkshire National Bank of Adams, Massachusetts, consolidated with the First National Bank of Adams, Massachusetts.
The Fourth National Bank of Indianapolis, Indiana, consolidated with the Citizens' National Bank of Indianapolis, Indiana.

An abstract, by States, of the quarterly returns made to this office for the quarters ending January 1, April 2, July 2, and October 1, 1866, with a detailed statement of the condition of each bank at the close of the last quarter, is herewith submitted.

A statement showing the names and compensation of the clerks and employés and the total expenses of the bureau for the fiscal year ending June 30, 1866 is also appended.

Two banks which had given notice of going into liquidation under section 42 of the act, prior to the date of the last report, have paid over to the Treasurer of the United States the amount of their outstanding circulation in lawful money and taken up the bonds which they had on deposit with the Treasurer for the security of such notes, as follows, viz:

The First National Bank of Columbia, Missouri, $11,990.

The First National Bank of Carondelet, Missouri, $25,500. These banks are now closed.

During the past year the First National Bank of Leonardsville, New York, and the National Union Bank of Rochester, New York, have voluntarily given notice of going into liquidation as required by law.

The First National Bank of Leonardsville has a—

Capital of	$50,000
Bonds deposited	50,500
Circulation	45,000

The National Union Bank of Rochester has a—

Capital of	$400,000
Bonds deposited	250,000
Circulation	192,500

The Merchants' National Bank of Washington and the Venango National Bank of Franklin, Pennsylvania, having failed to redeem their circulating notes when presented for that purpose, have been placed in the hands of receivers as required by law. The circumstances attending the failure of these two banks were fully investigated and reported by a committee of the House of Representatives during the last session of Congress.

The receiver of the First National Bank of Attica, New York, has brought his labors nearly to a close, and a dividend will be declared to the general creditors of the bank on or about the first of January, 1867. The bonds deposited to secure its circulating notes, namely, $31,500 of six per cent. and $18,500 of five per cent. bonds, were sold at public auction in the city of New York on the 8th day of October last, in accordance with the provisions of section forty-eight of the currency act. The net amount realized from the sale was $51,556 25. Of this sum, $44,000 in lawful money was deposited with the Treasurer of the United States for the redemption of the outstanding circulation of the bank, and, under instructions of the receiver, $7,556 25 was paid into the treasury, according to the provisions of section fifty of the act for the benefit of the general creditors of the bank. The amount of outstanding circulation redeemed to October 1 was $5,320.

With these exceptions, the national banks throughout the United States seem to be in a sound and healthy condition, as evidenced by their quarterly reports to this office, verified by careful examinations made by agents appointed for that purpose. Their total resources on the 1st of October last were $1,525,493,960; their liabilities to the public for circulation and deposits were $1,024,274,386; leaving a surplus of $501,221,574 for capital and earnings, which are likewise a pledge for the payment of all debts to the public.

The increase of capital, bonds, and circulation of national banks for the year ending October 1, 1866, has been as follows:

Increase of capital paid in	$21,515,557
Increase in bonds deposited to secure circulation	56,247,750
Increase of circulation issued	101,824,698

This statement shows an increase of something more than one hundred millions of national currency; but during the same period national banks which have been converted from State banks have retired fully fifty millions of their State circulation, making the actual increase in the volume of currency only about fifty millions.

To correct a misapprehension which exists in the minds of many that the entire amount of national circulation issued has been added to the volume of currency, it may be well to take into consideration the amount of State bank circulation at a period just prior to the inauguration of the national system. The bank circulation of the United States in January, 1862, was one hundred and eighty-four millions of dollars, distributed as follows:

Northern and western States	$144,000,000
Southern States	40,000,000

Subsequent to this date no further returns were received from the southern States.

Immediately following the suspension of specie payments there was an expansion of bank note circulation, which reached, in January, 1863, in the northern States alone, two hundred millions of dollars, making an increase in one year of fifty-six millions. Relieved of all liability to redeem, the evident tendency of the banks was to still greater expansion. No reliable returns later than January, 1863, are accessible; but the prevailing tendency of the times towards inflation, and the great temptation to banks to avail themselves of the opportunity to put in circulation very large amounts of their notes, without any restraints in the way of redemptions, would favor the opinion that this was *not*

the highest point reached by the circulation of State banks. The forty millions of currency in the southern States may now be added, giving an aggregate of two hundred and forty millions State bank circulation, which has been in great part replaced by national currency. Without making any invidious comparisons, it is no injustice to say that the substitution of a currency based upon United States bonds, secure beyond any contingency, for the miscellaneous issues of State banks, has done much towards sustaining public confidence, and preventing distrust and possible financial disaster.

REDEMPTIONS.

The law as it now stands provides for the redemption of national currency in the cities of St. Louis, Louisville, Chicago, Detroit, Milwaukee, New Orleans, Cincinnati, Cleveland, Pittsburg, Baltimore, Philadelphia, Boston, New York, Albany, Leavenworth, San Francisco, and Washington. An amendment to the law was proposed during the last session of Congress, requiring all national banks to redeem either in Boston, New York, or Philadelphia, but was postponed until the present session. Some system of practical and effective redemptions is desirable for the preservation of a healthy currency, and as a safeguard against redundancy. Under the existing requirements, thirteen hundred and twenty banks out of sixteen hundred and forty-seven voluntarily redeem in New York, Boston, and Philadelphia. These banks represent two hundred and forty millions of currency, of which three-fourths are redeemed in New York.

The same arguments urged in favor of requiring redemptions in these *three* cities would, if carried to their logical conclusion, establish the expediency of requiring redemptions at *one* central point. Every national bank in the United States is obliged by the necessities of business to keep an account in New York city; clearly showing the current of trade and the tendency of money, and affording evidence that New York is the great commercial and financial centre.

A currency of uniform value in all sections of the Union is of the highest importance to the commercial and industrial interests of the country. The notes may be of uniform design and have the same ultimate security, but these conditions, though steps in the right direction, will not compass the end in view, unless the notes are available at par for the payment of debts and settlement of balances at the financial centre.

Banks of issue are a necessity of our financial system, recognized, encouraged, and protected by the government for the public good. In return for privileges conferred they should be required to make their issues conform to the demands of trade. The demands of trade require currency that will pay debts at the centre of trade. If the banks do not furnish a circulation that will conform to this standard, their issues will be depreciated and the loss will fall upon the business of the country.

The question is whether this tax shall be borne by the people, while the banks reap the profit, or whether the banks shall perform their whole duty by furnishing a currency which shall be available for the payment of debts everywhere, and thus complete the conditions necessary for a "uniform value." This question is one of growing importance, and one that presses for an early solution.

National banks in Boston, New York, and Philadelphia recognize their obligations to meet every demand in lawful money of the United States, whether it be gold and silver or legal tender notes. They are obliged by law to receive in payment of debts the notes of every other national bank; but they cannot compel their customers to receive the same notes for their balances due from the banks; and here lies a difficulty which will subject the banks in those cities periodically to very great embarrassment.

The tendency of money to accumulate in these centres of trade—except at certain seasons of the year, when it is needed to bring forward the products of the middle, western, and southern States—is a fact which cannot be questioned.

These banks are obliged to receive all that is offered, but cannot pay it out. An escape from this dilemma may be found in either of three different ways: First, the banks may be relieved from the obligation to receive this currency in payment of debts; or, secondly, national currency notes may be made a legal tender from the bank to its customers; or else, thirdly, national currency may be kept at par by redemption at the great centres of trade.

Without discussing the expediency of acting in accordance with either of the two suggestions first named—because the first method would leave the currency in a worse condition than it now is, and because the second method would be arbitrary, and would place national bank notes on a par with United States notes, the necessity for which is not apparent at this juncture—the natural and most feasible method would seem to be that requiring the banks to keep their own issues at par by redemptions as above stated.

Under existing circumstances this requirement cannot be onerous; lawful money, which now stands as the representative of specie, as the agency of redemptions, being materially in excess of the currency to be redeemed, would make the inauguration of a system of central redemptions feasible and practicable to an exceptional degree. Four-fifths of the banks have voluntarily recognized the propriety and expediency of such a course by selecting their redemption agencies in New York, Philadelphia, and Boston. Justice requires that those banks which are willing to conform to the highest standard should be sustained; and this can be done effectually only by requiring all to place themselves on the same ground. It is questionable, however, whether this object would be best attained by the plan proposed in House bill No. 771, which was postponed to the present session. This bill provides that every bank shall redeem its circulating notes at an association in one of the seventeen cities named in section thirty-one of the currency act, but that each bank in those cities shall redeem in New York, Philadelphia, or Boston its own notes and the notes of every other bank for which it may be the redemption agent. The object of the last provision is indirectly to compel every bank to redeem either in New York, Philadelphia, or Boston; not so indirectly, however, but that its purpose is perfectly evident, and therefore open to every objection that would be urged against a direct requirement of law to that effect.

In recommending redemptions in New York, there is no intention to ignore the claims of any other section of the country. There are cities of great commercial importance in the middle, western, and southern States, whose financial interests demand consideration. The notes of banks located in those cities are, by the provisions of the law as it now stands, redeemable in New York, and the managers of those banks would not have it otherwise. If the law did not require it, they would voluntarily redeem there. The proposed amendment only requires all other banks to do the same thing. It will give those cities and the banks in those cities a currency that is worth par in New York, instead of a depreciated currency that would be a continual clog upon all business operations.

If any particular section is not tributary to New York, the fact that the banks of that section are required to redeem in New York will not make it tributary, but will make such redemptions easy and in nowise burdensome. The commercial importance of any place will force its own recognition; money can be drawn from it only for the payment of its debts. Trade flows in natural channels, and money goes with it; wherever trade centres, there money will accumulate sufficiently for its wants.

If money is arbitrarily concentrated contrary to this principle, it will flow back again, just as water will find its level. If the argument against redeeming in New York is based upon the preponderating importance of any other place as a centre of trade, it ceases to be an argument, as in the natural order of things the circulation issued by banks in that place will be worth more at home

than at any other point, and will go home for the payment of balances rather than to New York for redemption; consequently there will be no hardship in the requirement. If the argument is not based upon that assumption, it is an argument for the other side of the question; for if it is a hardship to redeem in New York, the hardship is evidence of the necessity.

If all national banks are required to redeem their issues in New York, reciprocal obligations will be imposed upon the banks of that city. The balances kept in those banks will amount in the aggregate to a very large sum, and there will be competition between them for the accounts of the country banks. Such competition already exists, and has led to the dangerous practice of paying interest on deposits. This practice is condemned by all prudent bankers; but where one does it, others must do it or lose the accounts of good correspondents.

A bank that pays interest on current balances is obliged to keep its funds in constant use, or lose money. In order to do this, loans payable on call are made upon collateral security of more or less value; and there is so much competition for such loans that it has the effect to lower the standard of security required. Everything which causes extraordinary facilities in monetary transactions tends to produce excitement, overtrading, and speculation, sure to bring compensation sooner or later, if not checked, in pressure, distress, and disaster. Loans of this description are made chiefly to speculators, and that is reason enough why the practice should be regarded as unsafe. Conservative banks should not countenance or aid speculation; and New York city banks, made by law the custodians of the available means for redeeming the circulation of all the banks in the United States, should be the most conservative of all banks. They should not be allowed to jeopardize the funds of the country banks by loaning them for speculation, and they would not, if they were not obliged to pay interest on them. Stop the payment of interest, and the temptation to make improper use of such funds is removed.

The only way in which the evil in question can be reached, if it can be remedied at all, is by a law prohibiting every national bank from paying or receiving interest on bank balances, and the propriety of such a law is recommended to the consideration of Congress.

Concurrently with a practicable system of redemptions, a gradual reduction of the volume of legal-tender notes would operate beneficially upon the character of the national currency, by checking its expansion beyond the necessities of business. If legal-tenders were reduced to such an extent that the amount in circulation should not exceed the sum required to perform the functions of lawful money as the substitute for specie, redemptions would be more stringent, and banks would be compelled to regulate their issues by the demands of trade.

A law enacted during the last session of Congress provides that the Secretary of the Treasury may diminish the volume of the United States notes in circulation, not to exceed four millions of dollars in any one month. Taking four hundred millions as the point from which the diminution commences, a regular reduction of four millions each month would leave at the expiration of two years three hundred millions of legal-tender notes in existence; or one dollar in lawful money for the redemption of each dollar of national currency authorized. This ratio would hardly render redemptions sufficiently stringent to produce much effect on bank circulation; but if this point could be reached by the expiration of one year, the effect would be more decided.

Four millions per month would be at the rate of one hundred and thirty-three thousand dollars per day; but if bankers should see the means for the redemption of their issues diminishing at the rate of two hundred and sixty thousand dollars per day, they would naturally and unavoidably curtail their circulation to the lowest point their business would permit, and the benefits arising from a practical system of redemptions would begin to be realized.

This proposition is based upon the presumption that it will be the policy of

the government to withdraw all its notes issued for circulation as fast as it shall have the power to do so. The fact is not overlooked, however, that an opinion prevails to some extent adverse to this view of the case. It is frequently and strenuously urged that the government should keep its notes in circulation, and thus have the use of so much money without interest.

It is proposed very briefly to consider this question. United States notes originated in the necessities of the government, not in the necessities of trade and commerce. Their amount was regulated, not by the business necessities of the country, but by the necessities of a great emergency, and was only limited by reaching the maximum of expenditure during a time of war. The amount issued was entirely arbitrary so far as the business interests of the country were concerned, and altogether in excess of the demands of trade, as is evident by the high prices borne by every kind of commodity, and from the surplus of money subject to the control of speculators. This currency cannot contract or expand from natural causes. It was issued to save the country from bankruptcy during a protracted struggle with armed rebellion, and can only be contracted by legal enactment of Congress. There is no element about it in sympathy with the commercial and industrial interests of the country.

The power of issuing notes to circulate as money is too dangerous to be placed at the mercy of political parties in a government like ours, and is fraught with possibilities of corruption and disaster calculated to excite the gravest apprehension in the minds of prudent men. Having served the purpose for which it was called into existence, provision should be made for its withdrawal.

On the other hand, banks are in direct sympathy with trade, dependent upon it for their profits; they meet its wants by discounts and by furnishing a circulating medium; if currency is issued in excess of the demand, it is immediately returned for redemption, and contracts and expands as trade requires. In a word, banks are amenable to the laws of trade, while the government issues are not.

Furthermore, the banks have rendered important aid to the government throughout the war, and they have been largely instrumental in developing our national resources and in increasing our national wealth. The managers and stockholders comprise a large, useful, and public-spirited class in the community, numbering over two hundred thousand citizens. During the past year they have loaned to the business of the country an average of six hundred millions of dollars. They now hold one-fourth of the entire indebtedness of the United States. They have redeemed and returned to the treasury of the United States over fourteen millions of mutilated legal-tenders, and have redeemed twenty-five millions of seven-thirty coupons, to the very great convenience of both the public and the Treasury Department. They have been instrumental in placing in the hands of the people more than eleven hundred millions of United States securities. They have received and disbursed from the revenues seventeen hundred and seventy-four millions of public moneys free of expense to the government.

The expense of transporting and concentrating for disbursement this immense sum by ordinary means, without the agency of national banks, would have been, at a moderate estimate, not less than three millions of dollars.

The net loss sustained by the government through the failure of two banks, which were depositories of public moneys, will probably not exceed six hundred thousand dollars, or about one-thirtieth of one per cent. of the total amount involved, and about one-fifth of the amount it would have cost the government to do the business without the aid of the banks.

From this statement it will be evident that national banks, although organized and managed by individuals for their own profit, are yet capable of rendering important services both to the government and to the public, and have demonstrated their entire willingness to perform such service; and that if losses

have occurred to the government through their agency, the amount is smalll compared with the outlay that would have been necessary to carry on the business without them.

DISTRIBUTION OF THE CIRCULATION AUTHORIZED BY LAW.

The original act of March 25, 1863, provided for an apportionment of the national currency to the several States and Territories as follows: one hundred and fifty millions according to representative population, and one hundred and fifty millions according to banking capital, resources, and business.

This requirement was repealed by the act of June 3, 1864, which left the distribution to the discretion of the Comptroller of the Currency. By the amendment of March 3, 1865, the clause requiring an apportionment to be made was re-enacted, but at the same date an amendment to section 7 of the internal revenue act provided that all existing State banks should have the right to become national banks, and should have the preference over new organizations up to the 1st day of July, 1865.

These two amendments were not in harmony; for, if the apportionment was made as required by the amendment to section 21, the State banks then in existence could not have been converted without exceeding in many instances the amount of circulation apportioned to the different States. But, as it seemed to be the intention and policy of the act to absorb all existing banking institutions rather than to create new banking interests in addition thereto, the Comptroller of the Currency so construed the amendments as to permit the conversion of State banks without limitation. The effect of this action was to make a very unequal distribution of the currency, some of the States receiving more than they were entitled to by the apportionment, and leaving but a very limited amount to be awarded to the southern and some of the western States.

Now, as the government has assumed entire control of the currency of the country, involving a direct supervision of its banking interests, it becomes the duty of the government to provide adequate banking facilities to all sections. The States lately in rebellion, not being in a condition to avail themselves of the privileges granted in the national currency act at the time when they were offered, and when it was still possible to obtain them, are now left almost entirely destitute of currency and banking facilities. This deficiency is the occasion of great inconvenience and loss to the people of those States, and it is very desirable, for many reasons, that it should be supplied.

First. It is important to all sections of the country, particularly to the northern States, that the south should be supplied with all the facilities necessary for the production of the great staples of that section, because the export of these staples would reduce the exportation of gold.

Second. Although, to a limited extent, means are supplied by capitalists from other sections for the productions of this region, yet the supply is not equal to the demand, and foreign capitalists are thus enabled to gain entire control over a very large proportion of valuable products, yielding large profits to themselves and leaving in the country barely the cost of the production. This state of things naturally causes much discontent and dissatisfaction among the producers.

Third. Prosperous industry is the most speedy and certain remedy for the existing evils in the southern States. It will allay bitterness of feeling, dissatisfaction with the results of the war, and promote contentment among the people. The assistance that could be rendered for the promotion of this end by local banking associations would be important both in character and extent. Besides, a community or identity of financial and pecuniary interests would bring into exercise an element of great power for the assimilation of the aims, purposes, and hopes of all the people of all the States. The extension of the national banking system throughout the entire Union would bring about such an identity of interest in the credit of the government, and of the entire system of banks,

as would secure the active and zealous co-operation of all sections toward the preservation of such credit unimpaired.

Two methods have been suggested by which the southern States can be supplied with banking facilities. One is by an equalization of the circulation already authorized by law among the different States and Territories. To this plan there are two serious objections: First, the question arises as to the right of Congress to rescind any portion of the contract made with national banks at the time of their organization, by abrogating or restricting any of the rights secured by them in compliance with the law. It is true that Congress expressly reserved the right at any time to "amend, alter, or repeal" the national currency act. The act of February 25, 1863, under which quite a number of banks were organized, was repealed by the act of June 3, 1864. But the repealing act contained this saving clause: "Such repeal shall not affect any appointment made, acts done, or proceedings had, or the organization, acts, or proceedings of any association organized or in process of organization under the act aforesaid;" thus recognizing the principle that the repeal should not affect any rights secured under the former act.

It is not proposed to enter into any elaborate argument upon this question, but merely to suggest the doubts which may arise in connection with any legislation looking to an equalization of the national currency by withdrawing it from banks which have secured the right in strict conformity to law.

The second objection is this: that, granting the right of Congress to withdraw circulation, as above stated, the plan is impracticable as a measure of present relief, owing to the impossibility of securing the return of a sufficient amount of circulation within the necessary time. National currency notes, when once put in circulation, are scattered from the Atlantic coast to the Rocky mountains, and from the St. Lawrence to the Gulf. No one ever looks to see by what banks the notes are issued, and, there being no established system of redemptions, they are not and will not be returned to the bank of issue until they become so mutilated as to make them difficult to circulate.

The second plan suggested is, by an increase of the amount of circulation to be issued. This plan is met by the assertion that it would tend directly to a further inflation of the currency. But this objection may be obviated by proper care in so adjusting the increase that it shall not at any time, or in any month, exceed the amount by which legal tender notes are diminished. If the proper mission of legal tenders were fully understood, and the necessity of placing our currency on a permanent basis—either of specie or legal tenders, which stand as the substitute for specie—were properly appreciated, there would be no difficulty in providing for the proper reduction of the volume of legal tenders so as to leave room for a very moderate increase of national currency, and yet secure a net reduction in the whole volume of the currency.

The well-known views of the Secretary of the Treasury on this subject, based upon the soundest principles of financial policy, only need to be seconded and carried out by Congress in order to make the plan suggested entirely safe and feasible.

Bearing in mind the regular monthly reduction of legal tenders at the rate of four millions per month, as provided for by law, an increase of national currency not to exceed twenty-five millions, to be issued at the rate of one or two millions per month, would probably meet all the wants of all the States for two years to come. As this seems to be the only practicable method for the accomplishment of what is generally admitted to be a desirable end, it is respectfully recommended to the favorable consideration of Congress. If, eventually, the amount of national currency thus increased appears to exceed the requirements of the country, the system of redemptions recommended will unerringly correct the evil, and ultimately bring about that equalization of national currency among the different States and Territories which cannot be effected by immediate and arbitrary measures.

AMENDMENTS.

There are many requirements and restrictions contained in the national currency act, a strict compliance with which is essential to the safety and success of the system. The Comptroller of the Currency is expected to see that all the provisions of the law are enforced, but in a majority of instances is left without the power to compel obedience in case of persistent neglect or wilful disregard of the law on the part of the banks. To remedy this defect certain amendments are suggested:

1st. An amendment to section 18 authorizing the appointment of a receiver, whenever satisfactory evidence is furnished that any association is not carrying on the proper business of banking; that any of its reports required by law have been false or fraudulent; that its funds have been wilfully misapplied by the officers or directors in violation of law, or that it has committed any act of insolvency.

2d. An amendment to section 29, extending the provisions contained therein, so that the limitation to one-tenth of the capital shall apply to all liabilities for money loaned or deposited, except balances due from one national banking association to another. Large amounts are frequently placed in the hands of private bankers, ostensibly in the regular course of business, but really, in a majority of instances, because private bankers, not being restricted in their operations by law, are able to offer greater inducements for the use of money; or, as is not unfrequently the case, private bankers having secured a controlling interest in a bank divert its funds from legitimate banking and use them in speculation, &c. Every national bank that has failed may trace its ruin to excessive deposits with private bankers and brokers, and there is urgent necessity for such an amendment to section 29 as will prohibit this practice.

3d. An amendment to section 34 doing away with quarterly statements, and requiring monthly statements showing the condition of each bank in detail. The present monthly statements are much too vague and general to be of practical benefit, while the quarterly reports now required, coming at comparatively long intervals and upon certain specified days, enable banks to prepare for a good exhibit upon those particular days. If detailed reports were required monthly the preparation on the part of the banks to make a good showing would be almost constant, and the Comptroller of the Currency would be enabled to exercise much greater vigilance in carrying out the provisions of the law.

Provision should also be made for the collection of penalties imposed for delinquencies in making reports, and for the disposition to be made of the funds arising from such penalties when collected.

4th. An amendment to section 38, providing that where the capital stock of an association has become impaired by losses or otherwise, it shall be the duty of the directors to reduce the nominal capital and the circulation of the bank in such an amount as may be rendered necessary, so as to represent the actual capital of the association, as provided in section 13 of the act, or, upon a vote of the stockholders owning two-thirds of the capital stock of the bank, to make a *pro rata* assessment upon the stockholders for an amount sufficient to make up the loss sustained; and in case of failure to do one or the other within thirty days after the amount of the loss is ascertained, the Comptroller of the Currency may appoint a receiver to wind up the affairs of the bank.

5th. An amendment to section 59, making it a penal offence for any person to have in his possession with intent to pass or utter any false, forged, or counterfeit national bank note, and requiring every national banking association to cause every counterfeit note that may be presented at its counter to be stamped with the word "counterfeit."

The forms for these amendments, and for such changes in the law as may be necessary to provide for redemptions in New York city, or in the cities of New

York, Boston, and Philadelphia, as may be deemed most expedient, and to provide for the issue of circulating notes to banks that may be organized in States unsupplied with banking facilities, are not reported; but the views expressed upon those points are submitted for such action as may be judged best adapted to secure the ends proposed.

In conclusion, I have only to state that the national banking system is now fully inaugurated and in successful operation. The first bank was organized in June, 1863. There are now in active operation sixteen hundred and forty-seven, with an aggregate paid-in capital of four hundred and eighteen millions, which is owned by two hundred thousand stockholders. The system has the confidence of the people, because it furnishes a circulation secured beyond any contingency, and is popular because it furnishes a currency of uniform value in all parts of the country. It has superseded all existing State banking systems, and places the entire control of the currency of the country in the hands of the federal government. It has proved, during its three years of existence, a most important auxiliary in the financial operations of the Treasury Department.

A system that has grown into such magnitude in so brief a time, involving interests so vast and so vital to every portion of the community, demands a careful consideration and deliberate action. It may not be perfect, for it was devised by men, but it embraces all the best provisions and safeguards of the banking systems of the several States, and experience and careful study have developed but few defects.

H. R. HULBURD,
Deputy and Acting Comptroller of the Currency.

Hon. HUGH MCCULLOCH,
Secretary of the Treasury.

List of clerks, messengers, &c., employed in the Bureau of Comptroller of the Currency, and their compensation.

Names.	Class.	Compensation.
Hiram Baldwin	Fourth class	$1,800
James T. Howenstein	do	1,800
Henry W. Jennings	do	1,800
Linus M. Price	do	1,800
J. Franklin Bates	do	1,800
George W. Lord	do	1,800
M. D. O'Connell	do	1,800
John Burroughs	Third class	1,600
Charles Van Dusen	do	1,600
David Lewis	do	1,600
E. A. McKay	do	1,600
G. Perkins	do	1,600
Edward Wolcott	do	1,600
John W. Griffin	do	1,600
George W. Martin	do	1,600
John D. Patten, jr	do	1,600
Henry H. Smith	do	1,600
Charles H. Norton	do	1,600
John J. Edson	Second class	1,400
Fernando C. Cate	do	1,400
Edward S. Peck	do	1,400
George Wood	do	1,400
Edward Myers	do	1,400
D. F. Hamlink	do	1,400

List of clerks, messengers, &c.—Continued.

Names.	Class.	Compensation.
Aaron Johns	Second class	1,400
J. W. Magruder	do	1,400
Charles H. Cherry	First class	1,200
Henry W. Berthrong	do	1,200
William A. Page	do	1,200
Walter Trumbull	do	1,200
Horatio Nater	Messenger	1,000
James H. A. Schureman	do	1,000
Ozro N. Hubbard	do	840
Michael Weaver	do	840
John H. Kaufman	do	840
James B. Tirney	Laborer	720
William E. Hughes	do	720
Miss Kate E. Anderson	Lady clerk	900
Miss E. C. Berthrong	do	900
Miss Agnes C. Bielaski	do	900
Miss Annie M. Bowen	do	900
Mrs. Mary A. Blossom	do	900
Miss Ellen P. Cook	do	900
Miss Ada F. Dickey	do	900
Miss Annie M. Donaldson	do	900
Miss Celia N. French	do	900
Mrs. Sarah F. Fitzgerald	do	900
Miss E. N. Fowler	do	900
Miss C. Hinds	do	900
Miss E. R. Hyde	do	900
Miss Pamelia D. Hart	do	900
Mrs. L. A. Hodges	do	900
Mrs. H. C. Ingersoll	do	900
Miss Alice C. Ingersoll	do	900
Miss Louisa W. Knowlton	do	900
Miss Sarah A. Lockwood	do	900
Mrs. Mary G. Mahon	do	900
Miss M. S. Miller	do	900
Mrs. Etha E. Poole	do	900
Mrs. Hester A. Peters	do	900
Miss M. M. Redwood	do	$900
Mrs. Ann R. Story	do	900
Miss Annie W. Story	do	900
Mrs. Mary G. Smith	do	900
Miss Mary W. Sullivan	do	900
Miss M. M. Stockton	do	900
Mrs. M. H. Sherwin	do	900
Miss Minta Watkins	do	900
Mrs. E. C. Woodbridge	do	900
Miss Camille H. Webb	do	900
Mrs. Susan A. White	do	900

Expenses for the fiscal year ending June 30, 1866.

Engraving and printing national currency	$664,484 16
Transportation of national currency	19,163 80
Paper used for national currency	25,754 50
Salaries	86,826 01
Contingent expenses	1,406 22
Total	797,634 69

REPORT OF THE FIRST COMPTROLLER.

TREASURY DEPARTMENT,
Comptroller's Office, November, 1866.

SIR: I respectfully present the following detail of the business of this office during the fiscal year which ended on the 30th June last:

Warrants of the Secretary of the Treasury have been examined, countersigned, entered, and posted, viz:

Diplomatic warrants	1,972
Stock warrants	2,843
Treasury proper warrants	4,149
Quarterly salary warrants	1,263
Treasury Interior warrants	1,823
Treasury customs warrants	2,428
Treasury internal revenue warrants	7,411
War pay warrants	3,794
War repay warrants	761
Navy pay warrants	2,463
Navy repay warrants	1,041
Interior pay warrants	1,541
Interior repay warrants	96
Treasury appropriation warrants	31
Treasury Interior appropriation warrants	13
Interior appropriation warrants	49
War appropriation warrants	8
Navy appropriation warrants	26
Land covering warrants	310
Customs covering warrants	1,265
Internal tax warrants	3,030
Miscellaneous warrants	2,841
	39,158

Amounting in the aggregate to the sum of $2,659,190,183 08.

The First and Fifth Auditors and the Commissioner of the General Land Office have transmitted to this office the following accounts, which, after my revision, were, with the balances found due thereon, reported to the Register of the Treasury, and are now filed in his office:

I. From the First Auditor:

Judiciary.—Embracing the accounts of marshals for expenses of the United States courts, of United States district attorneys, of clerks of the United States courts, and of the United States commissioners, for per diems and fees	947
Public Debt.—Embracing accounts for the redemption of United States stock and notes, the interest on the public debt, the United States Treasurer's accounts, United States assistant treasurers' accounts, and all matters pertinent thereto	2,673
Mint and Branches.—Embracing accounts of gold and silver bullion, of expenses, repairs, salaries of employés, &c	72
Territorial.—Embracing accounts of territorial officers relative to public money expended by them	261

Salaries.—Embracing accounts of salaries of United States judges; of officers of the executive departments; attorneys, marshals, &c..... 616

Public Printing.—Embracing accounts for the public printing, binding, and paper..... 146

Miscellaneous.—Embracing accounts of the United States coast survey; of the Commissioner of Public Buildings; for horses and other military property lost in service; for the contingent expenses of the executive departments, &c..... 3,916

Congressional.—Embracing the accounts of the Secretary of the United States Senate, and the Clerk of the House of Representatives 69

II. From the Fifth Auditor:

Diplomatic and Consular.—Embracing all accounts arising from our intercourse with foreign nations; all expenses of consuls for sick and disabled American seamen; and of our commercial agents in foreign countries..... 1,587

Patent Office.—Embracing accounts for contingent and incidental expenses, for salaries, &c..... 13

Agricultural Department.—Embracing the accounts for salaries and expenses..... 64

Internal Revenue.—Embracing accounts for drawbacks, accounts of United States collectors and assessors, and direct tax commissioners..... 7,979

III. From the General Land Office:

Embracing accounts of receivers of public money, and acting as United States disbursing agents; of surveyors general and deputy surveyors; accounts of land erroneously sold, &c..... 1,572

Aggregate of accounts revised:

From First Auditor.....	8,700	
From Fifth Auditor.....	9,640	
From General Land Office.....	1,572	
		19,912
Bonds entered, filed, and indexed.....		461
Powers of attorney examined and indorsed.....		1,341
Letters written on office business.....		5,263
Letters recorded.....		4,916
Letters received, filed, and indexed.....		9,872
Internal tax receipts registered, posted, and filed.....		4,869
Requisitions of collectors of internal revenue acting as disbursing agents, examined and passed.....		2,213

The current business of the office has been regularly attended to and various necessary services performed which cannot well be enumerated.

It is but just to add that, I have found the gentlemen attached to the office faithful and assiduous in the discharge of their official duties.

R. W. TAYLER, *Comptroller.*

Hon. HUGH MCCULLOCH,
Secretary of the Treasury.

REPORT OF THE SECOND COMPTROLLER.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
October 16, 1866.

SIR: I have the honor to submit the following statement of the operations of this office for the fiscal year ending June 30, 1866.

For the purpose of showing more fully the actual condition of the business of the office, the statement exhibits the number of accounts received as well as those revised; and for the purpose of comparing the amount of labor done during this and the preceding year, the work done during the latter period is brought forward from the last annual report.

The aggregate number of accounts of disbursing officers and agents received during the year from the Second, Third and Fourth Auditors, is as follows:

From the Second Auditor	3,036
From the Third Auditor	6,856
From the Fourth Auditor	404
Total received in 1866	10,296

The aggregate number of accounts from those officers finally adjusted in this office is as follows:

For the year ending June 30, 1865	8,775
For the year ending June 30, 1866	8,737

Thus:

From the Second Auditor, in 1865	4,769
From the Third Auditor, in 1865	3,497
From the Fourth Auditor, in 1865	489
	8,755
From the Second Auditor, in 1866	2,550
From the Third Auditor, in 1866	5,798
From the Fourth Auditor, in 1866	389
	8,737

Showing an excess of accounts received from the Second, Third and Fourth Auditors, in 1866, over those revised during the same period, of 1,559.

The aggregate number of certified accounts received from the Second and Fourth Auditors is as follows:

From the Second Auditor, for arrears of pay and bounty due deceased and discharged soldiers	76,584
From the Second Auditor, salaries of contract surgeons	4,731
From the Fourth Auditor	26,139
Total certified accounts received	107,454

The number of certified accounts examined and acted upon in this office is as follows:

For the year ending June 30, 1865	99,568
For the year ending June 30, 1866	107,571

Thus:

From the Second Auditor, soldiers' bounty, 1865	$80,830
From the Second Auditor, surgeons' salaries, 1865	14,747
From the Fourth Auditor, 1865	3,991
	99,568
From the Second Auditor, 1866	77,184
From the Second Auditor, 1866	4,731
From the Fourth Auditor, 1866	25,656
	107,571

Showing an excess of 117 certified accounts examined, over those received, which is explained by accounts remaining on hand at the end of the last fiscal year.

The entire number of prizes received for distribution during 1866 is 274.

The number of prizes adjudicated and prepared for distribution, in this office, is as follows:

For the year ending June 30, 1865	281
For the year ending June 30, 1866	226

Showing an excess of prizes received, over those adjudicated, of 48.

The number of accounts of deceased and discharged sailors, from the Fourth Auditor, is as follows:

For the year ending June 30, 1865	17,553
For the year ending June 30, 1866	19,556

The aggregate amount involved in the foregoing account is—

For the year ending June 30, 1865	$653,826,810
For the year ending June 30, 1866	814,805,101

The number of requisitions upon the Secretary of the Treasury examined, countersigned, and recorded in this office, is as follows:

For the year ending June 30, 1865	13,750
For the year ending June 30, 1866	9,482

Thus:

Interior Department, 1865:

Pay or advance requisitions	1,108
Refunding requisitions	81
	1,189

War Department, 1865:

Pay or advance requisitions	7,946
Refunding requisitions	585
	8,531

Navy Department, 1865:

Pay or advance requisitions	3,463
Refunding requisitions	567
	4,030

Interior Department, 1866:

Pay or advance requisitions	1,538
Refunding requisitions	94
	1,632

War Department, 1866:

Pay or advance requisitions	3,701
Refunding requisitions	764
	4,465

Navy Department, 1866:

Pay or advance requisitions	2,367
Refunding requisitions	1,018
	3,385

The number of official letters written and recorded is:

For 1865	2,551
For 1866	2,704

The number of pages in letter-book occupied in recording official letters is:

For 1865	951
For 1866	949

In addition to this amount of official correspondence, a very large number of cases is referred to this office, upon which decisions are made in each individual case. These were:

For 1865	3,729
For 1866	7,554

The number of contracts filed and recorded is:

For 1865	4,835
For 1866	2,649

The number of charter-parties received and filed is:

For 1865	832
For 1866	140

The number of bonds of disbursing officers received and filed is:

For 1865	1,011
For 1866	146

The number of officers reported to the Secretary of War as delinquent in the rendition of their accounts under the act of July 17, 1862, is:

For 1865	8,290
For 1866	3,534

Number of pensioners whose names have been recorded upon reports made from the Commissioner of Pensions, as follows:

For 1865	36,513
For 1866	54,120

The average number of clerks engaged in this office during the fiscal year is 89, including 14 ladies, employed chiefly as copyists. The number of clerks in the Second, Third, and Fourth Auditors' offices, the Pension Office, and the Indian Office, engaged in the examination of accounts which are revised in this office, is 450. Arranged as follows:

In the Second Auditor's office	149
In the Third Auditor's office	210
In the Fourth Auditor's office	43
In the Pension Office	16
In the Indian Office, (last year's report)	32
	450

The foregoing statement of the number of accounts examined and revised, and the amount of correspondence received and answered during the year, furnishes the best index of the condition of the office, and of the amount of labor which it is called upon to perform. It will, of course, be observed that a portion of the accounts received from the auditing offices yet remain on hand unrevised, and this must continue to be the case, without an enlargement of clerical force, or a decrease in the amount of business—a decrease which can only be expected when all the accounting business arising out of the war has nearly reached adjustment and completion.

I am, very respectfully,

J. M. BRODHEAD,
Comptroller.

Hon. H. McCULLOCH,
Secretary of the Treasury.

REPORT OF THE COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF CUSTOMS,
October 22, 1866.

SIR: I have the honor to present my annual report for the present year. The business of this office has been, during the year, more than usually onerous, calling for the exercise of patience, as well as constant care and attention, owing to the peculiar condition of the States lately in rebellion, the total inexperience of most of those appointed as officers of the customs there, and the difficulty of getting those sufficiently acquainted with business generally to acquire a knowledge of the duties to be performed and of the revenue laws. What has increased the difficulties of obtaining the services of men of sufficient intelligence and business habits has been the necessity that each officer should take the oath prescribed by the act of 2d July, 1862; an oath which very few in those States could take. In some of the custom-houses in that section the business is now conducted in a commendable and business-like manner, while at others the officers seem to be either too indifferent, or wanting in capacity to learn. Another source of embarrassment in some parts of that portion of the country is the absence of proper law officers and of courts whereby the revenue laws can be enforced upon those who violate them; and I regret to be compelled to say that where there are law officers and courts, in some instances their decisions have been more embarrassing than helpful to the officers of customs, and indicate either a total misapprehension of the law, or a determined purpose to prevent its enforcement.

The following table exhibits in brief the amount of ordinary business performed in this office during the past fiscal year:

Report of transactions of office of Commissioner of Customs from July 1, 1865, to June 30, 1866.

Date.	Accounts received.	Accounts passed.	Returned to the auditor.	Letters received.	Letters recorded.	Letters written.	Returns received and examined.	Requisitions.	Amount.
July, 1865	243	226	4	485	267	1,162	548	155	$821,532 72
August, 1865	236	238	.....	451	513	855	493	193	785,352 23
September, 1865	192	192	6	485	930	881	839	178	913,005 36
October, 1865	234	217	4	442	754	1,088	403	181	911,953 57
November, 1865	360	312	25	501	685	1,404	452	142	740,198 04
December, 1865	304	308	5	447	540	1,503	492	233	892,044 74
January, 1866	295	303	7	671	885	1,577	923	148	804,334 13
February, 1866	303	245	3	449	875	854	839	91	763,966 82
March, 1866	478	289	5	445	875	1,189	919	134	834,862 82
April, 1866	989	371	2	655	760	794	861	241	1,763,748 43
May, 1866	373	435	4	545	879	1,098	884	154	1,172,678 82
June, 1866	299	310	3	551	721	964	933	202	1,116,951 40
Total	3,606	3,446	68	6,130	8,714	13,369	8,586	2,052	11,520,629 08

Whole number of claims for refund of duties during the year, 197.
Whole amount of duties refunded, $132,699 94.

To satisfy judgments	$112,941 04
To satisfy claims where no suits had been commenced	19,758 90
	132,699 94

In my last annual report I expressed the apprehension that upon the opening of the southern ports, the withdrawal of our blockading vessels, and the resumption of trade and commerce, the high rates of our duties upon foreign goods would afford such temptation to smugglers—those lately engaged in running the blockade—as would render it necessary to keep a strict watch over the whole southern coast. In this anticipation I was not mistaken. Constant efforts to run foreign goods into the various ports, harbors, rivers, bayous, and inlets, which are innumerable on the southern coast, have been, and in some instances successfully, made. Though I have reason to believe that the amount thus clandestinely introduced, except of cigars, has been comparatively small, yet such are the facilities for avoiding revenue-cutters, of dodging into the out-of-the-way harbors and inlets, and such the extent of coast to be guarded, it would be presumptuous to suppose that the laws have not been sometimes successfully evaded. That considerable quantities of cigars have been brought in from Cuba without the payment of duties I have good reason to believe, nor can we expect to prevent their clandestine introduction until inspectors of customs become more vigilant and skilful in discovering those secreted in boxes, barrels and hogsheads of sugar and other goods, until they become more keen-sighted, sharp-witted, and clever in discovering the ingenious tricks, wiles, and plans to which smugglers resort to accomplish their purposes. In some of our principal ports, however, there is a constant, and, to those who are familiar with it, an amusing contest of wits going on between the would-be smuggler and the officers of customs—those officers, especially, whose duty it is to examine the baggage of passengers arriving from foreign countries, and sometimes the persons of such passengers. The plans resorted to by the latter to conceal, either in their baggage or about their persons, watches, jewelry, lace and other articles of large value, but small dimensions, are ingenious, and sometimes such as would be successful with any but a sharp, experienced officer. But the latter has a keen eye, and a judgment all but intuitive. If there is a man or woman on the steamer or vessel among the crowd of emigrants or passengers intent upon

evading the revenue laws, the practiced eye of the officer seldom fails to detect that intent, and discover the articles designed to be slipped through without payment of duties.

Satisfied that the examination of passengers' baggage and persons had not been heretofore as carefully and thoroughly performed as it should have been at New York, upon my suggestion you were pleased to appoint a special agent of this department to look after this matter under my instructions; and, acting in concert with the surveyor of that port, who entered earnestly into it, a more rigid and thorough examination was commenced in June, 1865, the result of which is shown in the following table:

B.—*Statement showing the amount of duties collected on the dock at New York from effects of passengers in steamers for each month from January* 1, 1862, *to September* 30, 1866.

Month.	1862.	1863.	1864.	1865.	1866.
January	$41 80	$183 19	$178 30	$562 90	$1,336 61
February	165 50	472 15	21 05	24 50	713 58
March	778 47	221 45	228 10	408 77	1,132 05
April	710 15	1,068 15	305 60	418 94	1,105 07
May	737 51	704 85	928 52	657 00	2,737 68
June	239 30	856 65	598 93	1,035 61	1,897 14
July	814 75	796 75	709 00	3,061 40	2,732 59
August	1,519 61	590 55	740 62	3,203 75	3,562 94
September	812 48	1,120 85	1,638 02	5,871 68	6,380 63
October	648 75	1,251 76	1,395 61	7,479 47	.....
November	981 85	1,036 08	1,122 78	4,091 86	.....
December	569 20	1,482 93	915 59	1,440 28	.....
	8,019 40	9,785 36	8,782 12	28,256 16	21,598 29

This shows most strikingly the difference between careful, skilful, vigilant examinations, and such as had been customary up to June, 1865.

Another evidence of the effect of vigilance and a faithful performance of their duty on the part of customs officers is to be seen in the fact that during the month of September the duties collected at St. Albans, Vermont, upon clothing alone from passengers in railway cars was $678, an amount far beyond that collected at any other place during the same time on the frontier. From this fact we learn how strong the disposition is in our own people to avail themselves of every favorable opportunity to purchase their clothing, as well as other goods, where they can buy them cheap, and evade, in a clandestine manner, if they can, the revenue laws of their country.

Being charged with the responsibility of protecting the revenue against smuggling, it has been my duty to maintain an unremitting contest with smugglers during the past year, not only upon our northern, northeastern, and northwestern borders, but all along the coast, and upon the Rio Grande. Those who thus war upon our revenue, and whose name is legion, are, as a general rule, enterprising, untiring, unscrupulous men, whose watchful eyes soon discover any unprotected portion of our frontier; any gap through which goods can be clandestinely brought in; any place guarded by a sleepy sentinel, a faithless customs officer, or one who can be hired to be absent, sick, blind, or deaf, at any given hour—for, unfortunately, such men sometimes succeed in getting into the service—and are ever ready to take advantage of circumstances, whatever they are. Many of these men, I am sorry to say, are our own citizens, and some of them men who maintain fair reputations as merchants "on change." They would not probably steal, or rob, or murder, and very likely are looked

upon by their neighbors and friends as exemplary in all the walks of life; yet they do not hesitate to cheat the government and commit a certain kind of robbery. For myself, I am not casuist enough to perceive the difference, in morals, between robbing the government and robbing an individual; but as an individual, I had rather not place myself in the power of any one who thinks it no crime to defraud the government.

The efforts to bring in goods from Canada and New Brunswick without payment of duties have been incessant and energetic, and equally so have been the efforts of the officers of customs to prevent the former being successful; and though I cannot say that smuggling has been entirely prevented, I can say that it has, in most places along the line, been so checked, and so frequent have been the seizures of goods which had been run into the United States clandestinely, that smugglers, on the whole, have, during the past year, found illicit trading but an unprofitable business. I venture to affirm that this kind of trade was never, in this country, more successfully met, and in no foreign country so effectually put down, with a force three times as large as has been employed here, notwithstanding our great extent of frontier and the unequalled facilities it affords to the smuggler. This certainly speaks well for the officers of customs to whose vigilance, energy, and fidelity the country is indebted for thus protecting its revenue. Had it been otherwise—had these officers been supine, indifferent, and negligent—the receipts from customs at the principal ports along the Atlantic coast would hardly have poured that stream of revenue into the public treasury which has swollen the amount up to a figure so far above what it ever reached before. But the officers of customs have not in all cases escaped the vengeance of baffled and malignant smugglers. They have been shot at, their lives threatened, and in one instance the vengeance of these miscreants has been gratified by burning the barn of an officer, and girdling and destroying several hundred young fruit trees belonging to him. Several of the perpetrators of these outrages have been arrested and indicted, and I hope justice will ere long overtake and make a signal example of them and their associates.*

And here I cannot but remark that, in putting down smuggling, much, very much, depends upon the manner of enforcing the laws upon those who are detected, arrested, and brought before the United States courts. In some instances the presiding judge has so administered the law as to convince its violators that it is no trifling offence thus to defraud the revenue. Such decisions aid, encourage, and sustain the officers of customs, and tend greatly to suppress smuggling. But in other instances the judge has apparently taken a very lenient view of this offence, and immersed the culprit in a fine so trifling as, in effect, to cast censure upon the customs officers and encourage the smuggler. In such cases the one walks out of court exultant and defiant; the other disheartened, naturally feeling little encouragement to attempt to bring offenders to justice, however flagrant their crimes.

It is vain to think of stopping smuggling by merely seizing and forfeiting the smuggled goods, or by imposing light and trivial fines, without imprisonment, as has been done in some instances. The smuggler must be made to feel that he is an offender, that he is in fact a criminal; but to make him feel so, and be looked upon by the community as such, he must be made to suffer ignominious punishment. The law of the last session provides ample penalties, and it is earnestly hoped that our courts will enforce them.

In my last annual report I gave utterance to the following in relation to the subject of smuggling: "I blush to record the fact that many, nay, I fear, a majority, of the people living very near the frontier line between this nation and the British provinces have apparently been disposed not only to give countenance, aid, and assistance to the smuggler, and to conceal him and his goods

* Since the above was written the whole gang have been caught.

from the United States officers, but to become partners in the frauds thus practiced against their own government."

I take pleasure in saying that there has been a very favorable change in this respect among the people residing near our frontier lines, many of them now manifesting a proper disposition to favor the officers of customs in the performance of their duties, and often aiding them to detect and arrest smugglers. This is very important and gratifying, inasmuch as it is no easy task to execute a law efficiently where the public sentiment of the community is decidedly hostile to it.

In the following exhibit, marked C, of transactions in the several collection districts upon the northern, northeastern, and northwestern frontier, except the district of Pembina, will be found a statement of the number of seizures made during the fiscal year ending 30th June, 1866, at the different ports, mostly, and indeed almost exclusively, of smuggled goods, together with the appraised value thereof:

C.—*Exhibit of transactions in the several collection districts on the north, northeastern, and northwestern frontiers, showing the business on account of the customs for the year ending June* 30, 1866.

Name of collection district.	Amount collected.					Total amount collected.	Amount disbursed.				Total amount disbursed.
	Duties.	Hospit'l tax.	Tonnage tax.	Fines, penalties and forfeitures.	Official emoluments.		Collection of revenue.	Marine hospital.	Light-house.	Official emoluments.	
Champlain.....New York..	$64,836 48	$488 93	$12,378 43	.....	$11,571 35	$89,275 19	$20,072 24	$180 03	$2,586 83	$5,539 40	$28,378 50
Oswegatchie.....do.....	33,300 33	108 41	1,269 93	$15,787 09	7,352 99	57,818 66	*35,550 18	98 34	716 48	852 44	37,217 44
Cape Vincent.....do.....	15,563 01	353 30	2,539 93	11,787 35	4,296 55	34,540 14	23,270 72	144 98	2,114 06	541 95	26,071 71
Oswego.....do.....	123,351 01	869 14	23,479 14	1,177 82	19,167 33	168,044 44	12,117 61	1,081 79	994 24	4,988 46	19,182 10
Genesee.....do.....	35,092 79	54 84	4,763 23	10,803 22	6,110 80	56,824 88	13,967 51	146 00	1,404 76	2,078 78	17,597 05
Niagara.....do.....	69,030 03	67 76	1,163 81	3,089 12	12,373 90	85,724 62	23,866 54	.....	350 00	4,412 08	28,628 62
Buffalo Creek.....do.....	81,816 18	2,907 95	34,575 80	6,737 38	34,792 90	160,830 21	38,311 84	1,497 82	13,260 18	13,423 62	66,493 46
Dunkirk.....do.....	1,229 74	306 95	1,225 29	.....	818 09	3,580 07	3,425 06	.....	.....	174 71	3,599 77
Erie.....Penn....	8,876 00	149 73	5,323 68	900 63	3,198 68	18,448 72	14,478 77	131 20	740 00	279 50	15,629 47
Cuyahoga.....Ohio.....	57,537 00	2,126 18	14,582 03	1,040 43	10,241 27	85,526 91	23,727 43	4,921 65	2,076 76	1,614 98	32,340 82
Sandusky.....do.....	677 23	391 65	2,052 05	1,624 00	2,696 79	7,441 72	5,378 22	.....	3,023 75	467 68	8,869 65
Miami.....do.....	3,531 03	316 26	5,257 62	215 31	3,166 25	12,486 47	4,417 98	927 11	800 00	1,500 00	7,645 09
Detroit.....Michigan...	134,738 86	3,456 12	22,818 93	32,862 91	27,791 80	221,668 62	*69,603 53	14,222 51	†38,257 12	8,795 28	130,878 44
Michillimackinac.....do.....	3,376 29	98 11	1,724 01	514 10	1,911 45	7,623 96	*12,737 54	189 87	12,327 20	402 08	25,662 69
Milwaukee.....Wisconsin...	55,625 14	1,274 78	17,444 32	50 00	9,665 76	84,060 00	*10,948 89	2,716 86	13,040 69	5,152 46	31,858 90
Chicago.....Illinois....	207,516 46	4,137 06	22,955 85	2,277 00	21,970 98	258,855 35	16,959 25	13,262 26	2,870 00	7,949 09	41,040 60
Vermont.....Vermont..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Name of collection district.	Vessels enrolled and licensed.		Number of vessels entered and cleared.	Seizures and arrests for smuggling.			Employes.	
	Number.	Tonnage.		Number.	Appraised value.	Number of arrests and convictions.	Number.	Aggregate compensation.
Champlain.....New York..	892	46,029 52	3,006	246	$40,703 36	12	26	$19,847 64
Oswegatchie.....do.....	18	2,032 98	1,536	278	15,667 45	18	70	18,500 00
Cape Vincent.....do.....	28	5,966 31	2,136	148	13,026 33	3	39	18,822 00
Oswego.....do.....	100	20,122 63	8,689	16	8,243 24	.....	26	16,187 86
Genesee.....do.....	15	1,109 00	2,392	23	16,908 00	75	22	12,332 14
Niagara.....do.....	22	2,796 00	333	72	8,481 45	23	27	22,947 67
Buffalo Creek.....do.....	338	126,573 25	13,522	118	26,517 69	.....	34	32,949 50
Dunkirk.....do.....	14	7,667 42	844	.....	.....	.....	5	3,425 06
Erie.....Penn....	205	8,566 00	1,875	10	483 00	.....	8	3,117 50
Cuyahoga.....Ohio.....	357	47,736 30	7,071	5	1,509 00	5	13	8,184 00
Sandusky.....do.....	82	10,276 00	4,052	7	1,602 07	.....	10	5,164 00
Miami.....do.....	155	11,692 27	4,255	.....	.....	.....	5	5,917 98
Detroit.....Michigan...	372	52,126 20	24,672	184	28,997 98	111	66	35,405 00
Michillimackinac.....do.....	85	5,596 00	2,152	9	1,977 12	4	19	11,464 00
Milwaukee.....Wisconsin..	155	24,616 57	7,816	.....	.....	.....	11	7,888 75
Chicago.....Illinois....	372	69,701 00	20,097	41	4,875 84	4	31	19,857 83
Vermont.....Vermont..	.....	.....	.....	.....	.....	.....	.....	.....

* Includes amounts disbursed to revenue cutters.

† Includes amounts disbursed to light-house engineer.

TREASURY DEPARTMENT, *Office of Commissioner of Customs.*

N. SARGENT, *Commissioner.*

During the years 1864 and 1865 considerable amounts of goods were introduced, without payment of duties, into that portion of our country now forming the Territories of Idaho, Montana, and Dakota. These come mostly by the way of Hudson's bay. Portions of them went from Vancouver's island (Victoria) by water across to the mainland, and thence by trains of pack-mules to the gold mines in the Territories of Idaho and Montana. Goods were also brought from the Hudson's Bay Company's establishments on Frazer river, by wagons, to the same localities. They were introduced into Dakota from Hudson's bay, by the way of Lake Winnepeg and the rivers running into that lake from the United States; and were also introduced by the way of Lake Superior and the Lake of the Woods, being in both cases transported partly by water and partly by land.

As soon as this illicit trade was discovered, means were adopted to put a stop to it, and I have reason to believe those means have proved effectual.

The extra expense incurred to protect the revenue from smuggling has necessarily been considerable; but I am gratified to be able to state that that expense is largely overbalanced by the receipts from seizures made of smuggled goods, not to speak of the increase of duties received from importations consequent upon the protection thus given. But whether the expense incurred by the employment of a preventive and protective force is balanced by seizures made by them or not, their employment is a necessity.

Since writing the foregoing I have learned, from a source which I think reliable, that a company or association has been formed in France whose purpose is to send goods to this country, and smuggle them in to avoid paying duties. If this be so, it will, of course, demand extra vigilance on the part of the officers of customs both on the seaboard and our northern frontier, and I trust this will not be wanting.

During the past year this office has been actively engaged in making up and bringing to a close, as rapidly as possible, the voluminous amounts arising out of internal and coastwise trade, (as carried on under certain statutes during the rebellion,) and captured and abandoned property. The following tables exhibit the transactions under these several heads, as shown by the books of this office:

D.—*Statement of accounts adjusted by the Commissioner of Customs to October* 1, 1866, *under laws and regulations concerning captured and abandoned property.*

Name and rank of agent.	From what date.	To what date.	Amount received for sale of cotton.	Amount received for sale of miscellaneous property.	Amount received for rents.	Charges on cotton released, refunded.	Amount of commercial intercourse fees received.	Amount received from other agents.	Amount received from the Treasurer U. S.	Amount of warehouse fees collected.	Amount received for sale of office furniture.
W. P. Mellen, supervising special agent.	June 15, 1863	Nov. 30, 1864	$5,321,107 11	$35,164 57	.....	$42,585 54	.....	.....	.....	.....	.....
David Heaton.....do.....	June 23, 1863	Nov. 27, 1864	.....	81,244 22	$28,701 14	.....	.....	.....	.....	.....	.....
Capt. A. R. Eddy, A.Q.M. rental officer.	Dec. 1, 1862	Nov. 30, 1864	438,860 84	35,462 50	180,673 17	.....	.....	.....	.....	.....	.....
Charles A. Fuller...asst. special agent	Nov. 17, 1863	Sept. 30, 1864	.....	11,963 55	310 35	.....	$7,519 12	.....	.....	.....	.....
James M. Tomeny .....do.....	Feb. 17, 1864	Jan. 17, 1865	.....	1,015 65	.....	.....	13,655 60	$15,175 89	.....	.....	.....
T. P. May .....disbursing agent	Sept. 23, 1864	July 31, 1865	3,888,707 95	.....	.....	.....	318,606 36	.....	$1,000,000 00	.....	.....
G. H. Ellery.....purchasing agent	Oct. 5, 1864	July 15, 1865	111,850 81	.....	.....	.....	.....	.....	4,500 00	$96,060 66	$1,375 10
W. W. Orme .....sup. special agent	Oct. 1, 1864	Nov. 30, 1865	.....	7,174 08	68,271 28	.....	.....	32,704 00	.....	.....	.....
First National Bank, Nashville, Tennessee .....disbursing agent	Nov. 29, 1864	June 30, 1865	168 00	.....	.....	.....	.....	.....	300,000 00	.....	.....
First National Bank, Memphis, Tennessee.....disbursing agent	Dec. 7, 1864	Aug. 31, 1865	30?,744 47	.....	.....	.....	.....	.....	850,000 00	.....	.....
E. P. Hotchkiss....asst. special agent.	Jan. 1, 1865	July 31, 1865	.....	.....	4,715 00	.....	.....	.....	.....	.....	.....
C. T. Blakeslee .....do.....	Jan. 1, 1865	June 30, 1865	.....	315 00	630 50	.....	1,662 90	.....	.....	.....	.....
W. A. P. Dillingham .....do.....	Mar. 1, 1865	May 31, 1865	.....	100 69	4,351 26	.....	.....	2,989 90	.....	.....	.....
T. C. Callicot ....sup. agt. 1st agency	Mar. 15, 1865	May 4, 1865	.....	.....	10,423 45	.....	199 80	26,983 67	.....	.....	.....
T. P. Robb.....purchasing agent	Apr. 22, 1865	June 30, 1865	.....	.....	.....	.....	.....	384 62	1,283 85	.....	.....
J. M. Hiatt.....do.....	Apr. 22, 1865	Oct. 10, 1865	.....	.....	.....	.....	.....	938 97	3,000 00	.....	.....
T. H. Yeatman .....do.....	May 22, 1865	June 30, 1865	803 84	.....	.....	.....	.....	.....	2,000 00	.....	.....
J. R. Dillin .....sup. special agent	May 5, 1865	Feb. 3, 1866	57,033 66	20,809 10	13,422 48	.....	2,132 62	36,911 89	.....	.....	.....
O. N. Cutler .....special agent ...	July 28, 1865	Oct. 1, 1865	.....	.....	.....	.....	.....	2,834 31	.....	.....	.....
Do .....purchasing agent	May 19, 1865	July 15, 1865	171,558 30	.....	.....	.....	.....	.....	.....	.....	.....
Green Adams.....do.....	June 1, 1865	July 31, 1865	2,748 31	.....	.....	.....	.....	82,811 68	1,049 84	.....	100 00
J. H. Hutchins.....local agent....	June 29, 1865	Sept. 22, 1865	239 53	.....	.....	.....	.....	.....	.....	.....	.....
D. G. Barnitz .....sup. special agent	Dec. 2, 1865	Apr. 30, 1866	.....	.....	.....	.....	.....	22,855 65	.....	.....	127 00
Lieut. J. E. Jones .....rental officer...	Dec. —, 1863	Feb. 28, 1864	.....	.....	3,405 93	.....	.....	.....	.....	.....	.....
S. B. Eaton.....asst. special agent	Nov. 3, 1864	May 31, 1866	15,963 01	.....	1,751 76	.....	36 50	10,048 21	.....	.....	.....
J. M. Tomeny .....sup. special agent	Nov. 1, 1865	May 31, 1866	14,159 51	.....	.....	2,378 40	.....	171,347 44	.....	.....	.....
T. C. Callicott .....do ...(8th.)	June 1, 1865	June 30, 1866	.....	91,380 24	14,808 95	.....	6,361 23	27,397 90	.....	.....	.....
H. M. Buckley .....do.....	Dec. 19, 1865	July 31, 1866	820 00	105 31	.....	.....	.....	38,512 37	.....	.....	46 00
Samuel Gamage....asst. special agent	Nov. 10, 1865	May 31, 1866	.....	21,630 23	.....	.....	.....	1,107 97	.....	.....	.....
J. H. Alexander.....do.....	Apr. 24, 1865	Nov. 25, 1865	22,564 91	575 15	390 14	.....	110 84	4,747 96	.....	.....	.....
B. F. Flanders.....sup. special agent	June 30, 1863	June 30, 1865	.....	105,576 87	60,119 00	.....	17,401 35	1,484,861 74	.....	.....	.....
Total.....	.....	.....	10,348,330 25	412,517 16	392,004 41	44,963 94	367,770 32	1,962,614 17	2,161,833 69	96,060 66	1,648 10

D.—*Statement of accounts adjusted by the Commissioner of Customs to October 1, 1866, &c.*—Continued.

Name and rank of agent.	From what date.	To what date.	Amount of freedmen's tax collected.	Amount received for registering planters.	Money received from agents of C. S. A.	Total receipts.	Amount transferred to agents Freedmen's Bureau.	Disbursements for the purchase of cotton.	Proceeds of cotton released.	Amount paid int. rev. fees on sales.	Amount paid com. int. fees on sales.
W. P. Mellen, supervising special agent.	June 15, 1863	Nov. 30, 1864				$5,398,857 22			$1,046,657 23	$71,083 65	$325,587 71
David Heaton.....do.....	June 23, 1863	Nov. 27, 1864				109,945 36					
Capt. A. R. Eddy....A. Q. M. rental offi'r.	Dec. 1, 1862	Nov. 30, 1864				654,996 51					
Charles A. Fuller.....asst. special agent	Nov. 17, 1863	Sept. 30, 1864				19,793 02					
James M. Tomeny .....do.....	Feb. 17, 1864	Jan. 17, 1865				29,847 14					
T. P. May.....disbursing agent	Sept. 23, 1864	July 31, 1865				5,307,404 31					
G. H. Ellery.....purchasing agent	Oct. 5, 1864	July 15, 1865				213,786 57		$72,892 67			
W. W Orme .. ..sup. special agent.	Oct. 1, 1864	Nov. 30, 1865	$15,307 98	$23,061 80	$10,250 00	156,769 14	$7,473 92				
First National Bank, Nashville, Tennessee.....disbursing agent	Nov. 29, 1864	June 30, 1865				300,168 00		67,514 83			
First National Bank, Memphis, Tennessee.....disbursing agent	Dec. 7, 1864	Aug. 31, 1865				1,151,744 47		493,310 86			
E. P. Hotchkiss.....asst. special agent	Jan. 1, 1865	July 31, 1865				4,745 00					
C. T. Blakeslee.....do.....	Jan. 1, 1865	June 30, 1865				2,608 40					
W. A. P. Dillingham.....do.....	March 1, 1865	May 31, 1865	1,424 00	204 00		9,069 85					
T. C. Callicot ...sup. agent, 1st agency	March 15, 1865	May 4, 1865				37,606 92					
T. P. Robb.....purchasing agent	April 22, 1865	June 30, 1865				1,668 47					
J. M. Hiatt.....do.....	April 22, 1865	Oct. 10, 1865				3,938 97					
T. H. Yeatman ...:.....do.....	May 22, 1865	June 30, 1865				2,803 84					
J. R. Dillin .....sup. special agent	May 5, 1865	Feb. 3, 1866				130,309 75	38,845 93				
O. N. Cutler .....special agent...	July 28, 1865	Oct. 1, 1865				2,834 31					
Do.....purchasing agent	May 19, 1865	July 15, 1865				171,558 30					
Green Adams.....do.....	June 1, 1865	July 31, 1865				86,709 83					
J. H. Hutchins.....local agent....	June 29, 1865	Sept. 22, 1865				239 53					
D. G. Barnitz .....sup. special agent.	Dec. 2, 1865	April 30, 1866				22,982 65					
Lieut. J. E. Jones .....rental officer...	Dec. —, 1863	Feb. 28, 1864				3,405 93					
S. B. Eaton.....asst. special agent	Nov. 3, 1864	May 31, 1866				27,799 48					
J. M. Tomeny .....sup. special agent	Nov. 1, 1865	May 31, 1866				187,885 35					
T. C. Callicott .....do...(8th.)	June 1, 1865	June 30, 1866			4,952 90	144,901 22	13,075 80				
H. M. Buckley.....do.....	Dec. 19, 1865	July 31, 1866				39,483 68					
Samuel Gamage .....asst. special agent	Nov. 10, 1865	May 31, 1866				22,738 20					
J. H. Alexander .....do.....	April 24, 1865	Nov. 25, 1865				28,389 00					
B. F. Flanders.....sup. special agent.	June 30, 1863	June 30, 1865				1,667,958 96					
Total.....			16,731 98	23,265 80	15,202 90	15,842,949 38	59,395 65	635,718 36	1,046,657 23	71,083 65	325,587 71

D.—*Statement of accounts adjusted by the Commissioner of Customs to October* 1, 1866, *&c.*—Continued.

Name and rank of agent.	From what date.	To what date.	One and a half per cent. retained on sales.	Paid contractors for collecting and delivering.	Expenses.	Amounts transferred to other agents.	Amount transferred to Solicitor of the Treasury.	Amount transferred to F. E. Spinner, special agent.	Amount covered into the treasury.	Total.
W. P. Mellen.....supervising special agent	June 15, 1863	Nov. 30, 1864	$67,226 61	$86,574 98	$328,588 93	$82,811 62	$340,000 00	$746,738 69	$2,305,097 94	*$5,400,367 42
David Heaton.....do.....	June 23, 1863	Nov. 27, 1864	.....	.....	3,809 07	.....	.....	.....	.....	†3,809 07
Capt. A. R. Eddy.....A. Q. M. rental off'r	Dec. 1, 1862	Nov. 30, 1864	.....	.....	21,649 05	15,175 84	.....	.....	587,614 54	‡624,439 43
Charles A. Fuller.....assist. special agent	Nov. 17, 1863	Sept. 30, 1864	.....	.....	39 95	3,568 47	.....	.....	15,638 60	§19,247 02
James M. Tomeny.....do.....	Feb. 17, 1864	Jan. 17, 1865	.....	.....	162 90	28,684 24	.....	.....	.....	‖28,847 14
T. P. May.....disbursing agent	Sept. 23, 1864	July 31, 1865	.....	.....	3,025,835 32	.....	.....	2,181,563 57	5 42	5,207,404 31
G. H. Ellery.....purchasing agent	Oct. 5, 1864	July 15, 1865	.....	.....	97,462 91	43,430 99	.....	.....	.....	233,786 57
W. W. Orme.....sup. special agent	Oct. 1, 1864	Nov. 30, 1865	308 40	.....	37,144 66	111,842 16	.....	.....	.....	156,769 14
First Nat. Bank, Nash., Tenn..disbursing agt	Nov. 29, 1864	June 30, 1865	.....	.....	.....	.....	.....	232,653 17	.....	300,168 00
First Nat. Bank, Memphis, Tenn...do.....	Dec. 7, 1864	Aug. 31, 1865	.....	.....	.....	.....	.....	356,689 14	301,744 47	1,151,744 47
E. P. Hotchkiss.....asst. special agent	Jan. 1, 1865	July 31, 1865	.....	.....	788 93	.....	.....	.....	.....	¶788 03
C. T. Blakeslee.....do.....	Jan. 1, 1865	June 30, 1865	.....	.....	167 19	2,441 21	.....	.....	.....	2,608 40
W. A. P. Dillingham.....do.....	March 1, 1865	May 31, 1865	.....	.....	1,873 84	7,196 01	.....	.....	.....	9,069 85
T. C. Callicot.....sup. agent, 1st agency	March 15, 1865	May 4, 1865	.....	.....	1,132 65	36,474 27	.....	.....	.....	37,606 92
T. P. Robb.....purchasing agent	April 22, 1865	June 30, 1865	.....	.....	1,668 47	.....	.....	.....	.....	1,668 47
J. M. Hiatt.....do.....	April 22, 1865	Oct. 10, 1865	.....	.....	3,721 21	.....	.....	217 76	.....	3,938 97
T. H. Yeatman.....do.....	May 22, 1865	June 30, 1865	.....	.....	1,914 53	889 31	.....	.....	.....	2,803 84
J. R. Dillin.....sup. special agent	May 5, 1865	Feb. 3, 1866	.....	.....	65,583 43	25,880 39	.....	.....	.....	139,309 75
O. N. Cutler.....special agent...	July 28, 1865	Oct. 1, 1865	.....	.....	2,834 31	.....	.....	.....	.....	2,834 31
Do.....purchasing agent.	May 19, 1865	July 15, 1865	.....	.....	24,947 33	.....	.....	.....	146,610 97	171,558 30
Green Adams.....do.....	June 1, 1865	July 31, 1865	.....	.....	2,379 91	1 80	.....	84,328 12	.....	86,709 83
J. H. Hutchins.....local agent.....	June 29, 1865	Sept. 22, 1865	.....	.....	242 32	.....	.....	.....	.....	**242 32
D. G. Baruitz.....sup. special agent.	Dec. 2, 1865	April 30, 1866	.....	.....	12,347 33	.....	.....	.....	.....	††12,344 33
Lieut. J. E. Jones.....rental officer...	Dec. —, 1863	Feb. 28, 1864	.....	.....	.....	.....	.....	.....	3,405 93	3,405 93
S. B. Eaton.....asst. special agent	Nov. 3, 1864	May 31, 1866	.....	.....	27,799 48	.....	.....	.....	.....	27,799 48
J. M. Tomeny.....sup. special agent	Nov. 1, 1865	May 31, 1866	.....	.....	183,885 35	4,000 00	.....	.....	.....	187,885 35
T. C. Callicott.....do...(8th.)	June 1, 1865	June 30, 1866	.....	.....	28,480 86	26,401 60	.....	.....	76,942 87	144,991 22
H. M. Buckley.....do.....	Dec. 19, 1865	July 31, 1866	.....	.....	34,704 93	4,543 73	.....	.....	235 02	39,483 68
Samuel Gamage.....asst. special agent.	Nov. 10, 1865	May 31, 1866	.....	.....	13,271 55	9,466 65	.....	.....	.....	22,738 20
J. H. Alexander.....do.....	April 24, 1865	Nov. 25, 1865	.....	.....	25,005 50	3,383 50	.....	.....	.....	28,389 00
B. F. Flanders.....sup. special agent	June 30, 1863	June 30, 1865	.....	.....	149,664 07	20,034 61	.....	.....	1,514,458 85	‡‡1,684,157 53
Total.....			67,535 01	86,574 98	4,097,105 08	426,226 55	340,000 00	3,602,190 45	4,951,754 61	15,767,829 28

* $1,510 20 due agent. † $106,136 29 due agent. ‡ $30,557 68 due United States. § $546 due United States. ‖ $1,000 due United States.
¶ $3,956 97 due United States. ** $2 79 due agent. †† $10,635 32 due United States. ‡‡ $16,198 57 due agent.

TREASURY DEPARTMENT, *Office of Commissioner of Customs.*

N. SARGENT, *Commissioner.*

E.—*Statement of accounts adjusted by the Commissioner of Customs, under the laws and regulations concerning internal and coastwise commercial intercourse, to October 1, 1866.*

Name, office, and place.	From—	To—	Assessm't on merchandise going south.	Assessm't on merchandise going north.	Permit fees.	Am'ts &c., received from other agents	U. S. portion of fines, &c.	Transf'd to disbursing accounts.	Am'ts received from Treasurer U. S.	Other fees received.	Amount paid aids, agents, and employes.
P. Harmon, collector, Belfast, Me	Feb. 1, 1864	Dec. 31, 1864	$77 12		$2 40						
R. J. Howard, surveyor, St. Louis, Mo	July 1, 1863	May 9, 1864	273,655 84	$157,767 35	14,615 85	$1,349 35	$16,470 33				
Do do	May 10, 1864	June 30, 1864	24,220 83	11,533 26	612 00		4,411 70	$9,207 91			$20,501 00
Do do	July 30, 1864	June 30, 1865	179,508 18	306,752 93	5,498 50		20,906 10				
Hiram Barney, collector, New York	July 1, 1863	Sept. 7, 1864	26,323 23								
J. F. McJilton, surveyor, Baltimore, Md	Nov. 1, 1863	June 30, 1864	137,455 35	47,591 68	17,961 00						
Do do	July 1, 1864	Dec. 31, 1865	239,273 98	9,179 96	117,006 87	34,853 47			$19,580 00		106,047 13
J. E. Stalker, collector, Annapolis, Md	Jan. 1, 1865	Feb. 28, 1865	189 49		3 60	163 89					
J. S Loomis, assistant agent, Richmond, Va	May 1, 1865	June 30, 1865			831 25						546 40
S. B. Noyes, collector, Fernandina, Fla			1,094 70	245 08	9 35						
J. H. Hudson, acting collector, Norfolk, Va	Dec. 6, 1864	June 30, 1865	16,730 01	25,769 19	177 30	2,221 05					3,498 00
Judson Mitchell, collector, Georgetown, D. C	Sept. 1, 1863	Mar. 31, 1864			96 39						
Do do	Apr. 1, 1864	Sept. 19, 1864	1,002 75								
Do do	Sept. 11, 1864	Sept. 19, 1864				1,781 14					
J. A. Magruder, collector, Georgetown, D. C	Sept. 20, 1864	Feb. 28, 1865	19,707 28		213 60						
Do do	Mar. 1, 1865	July 1, 1865	6,445 01		130 80						
A. Jamieson, collector, Alexandria, Va	Aug. 1, 1863	June 30, 1865	512 16		6 60						
D. N. Reid, surveyor, Madison, Ind	Apr. 1, 1865	June 30, 1865	377 69								
W. D. Gallagher, surveyor, St. Louis, Mo	Apr. 27, 1863	June 30, 1864	382,973 01	24,629 43	26,262 44		7,759 65				1,770 40
J. A. Hedrick, collector, Beaufort, N. C	May 1, 1863	June 30, 1865	96,191 91	80,463 42	1,376 65	436 65					
R. Hough, surveyor, St. Louis, Mo	Mar. 1, 1863	Nov. 4, 1863	518,012 23		5,759 70						
G. N. Carleton, surveyor, Memphis, Tenn	Nov. 5, 1863	June 30, 1864	30,067 02	1,527,154 84	5,869 90	47,637 76					
W. A. P. Dillingham, assistant agent, Natchez, Miss	Mar. 1, 1865	May 31, 1865			8,410 38	31 77				$1,131 40	3,916 53
R. S. Hart, assistant agent, Natchez, Miss	Nov. 21, 1863	Feb. 25, 1864			158 10						1,037 55
Do do	Feb. 24, 1864	May 18, 1864			2,689 66	90 80				250 00	2,038 99
E. G. DeLap, local agent	Feb. 1, 1864	July 31, 1864			4,642 40						2,986 77
T. C. Severance, acting collector, Beaufort, N. C	Sept. 1, 1863	Dec. 31, 1865	109,951 68	18,629 54	8,237 62	536 50					19,452 70
A. L. Robinson, surveyor, Evansville, Ind	Sept. 1, 1862	June 30, 1865	25,989 24	35,206 21	292 75	5,443 37					5,952 20
G. S. Denuison, collector, New Orleans, La	July 1, 1863	June 30, 1865	451,594 65	2,934,535 64	27,477 07	73,405 89				2,570 28	183,609 68
E. T. Carson, surveyor, Cincinnati, Ohio	July 1, 1863	Apr. 18, 1864	444,304 65	190,972 18	12,413 75						
Do do	Apr. 19, 1864	July 21, 1865	561,313 40	388,952 96	6,521 40					1,513 62	35,205 50
J. R. Dillen, surveyor, Nashville, Tenn	Aug. 5, 1863	Apr. 4, 1864	4,911 00	359,053 40	4,799 09	6,469 00					
Do do	Apr. 5, 1864	July 31, 1865	8,538 68	191,313 77	3,370 35	9,688 06			14,068 60	516 10	13,687 37
J. M. Byers, surveyor, Nashville, Tenn	Apr. 16, 1865	Sept. 30, 1865	84 82	259 70	5,377 08	208 59					4,519 00
T. Hornbrook, surveyor, Wheeling, Va	Sept. 1, 1863	June 30, 1865	2,192 87		4,111 35	3,368 40					1,114 20
C. W. Batchelder, surveyor, Pittsburg, Pa	Sept. 1, 1863	June 30, 1865	2,909 25		4,573 11						3,284 26
W. Thornbury, surveyor, Paducah, Ky	Apr. 1, 1863	Apr. 3, 1864	32,078 86	172,419 47	1,730 05	1,182 45					
T. M. Redd, surveyor, Paducah, Ky	Apr. 4, 1864	June 30, 1865	5,879 28	102,267 72	999 25	10,037 50					
D. Heaton, sup. special agt., Newbern, N. C	June 23, 1865	Nov. 27, 1864	18,435 41		1,481 50	110,333 40					7,293 22
Do do	Nov. 28, 1864	June 30, 1865	99 36		725 79	91,818 73					10,242 67
W. W. Orme, sup. special agt., Memphis, Tenn	Oct. 1, 1864	Nov. 30, 1865			18,830 11	60,941 33					6,387 68
J. M. Freeman, surveyor, Madison, Ind	Jan. 1, 1863	Mar. 31, 1865	1,054 80								
Total			3,623,224 34	6,584,127 43	318,465 43	462,029 19	43,577 78	9,207 91	33,648 60	6,011 40	443,092 05

E.— *Statement of accounts adjusted by the Commissioner of Customs, &c.*—Continued.

Name, office, and place.	From—	To—	Amount of assessm'ts refunded.	Salary.	Amount paid contingent expenses.	Transfer'd to O. E. account.	Amount transferred to other agents.	Amount transfer'd to F. E. Spinner, spec'l agt.	Covered into the treasury by warrant.	Balance due ag't.	Balance due U. S.
P. Harmon, collector, Belfast, Me	Feb. 1, 1864	Dec. 31, 1864							$879 52		
R. J. Howard, surveyor, St. Louis, Mo	July 1, 1863	May 9, 1864				$2,641 51			455,217 21		
Do do	May 10, 1864	June 30, 1864	$3,617 44	$1,000 00	$1,657 10	186 13		$236,672 31	50,024 70		
Do do	July 30, 1864	June 30, 1865	268 11						247,932 61	9,010 94	
Hiram Barney, collector, New York	July 1, 1863	Sept. 7, 1864							26,055 12		
J. F. McJilton, surveyor, Baltimore, Md	Nov. 1, 1863	June 30, 1864							203,007 43		
Do do	July 1, 1864	Dec. 31, 1865	1,802 12		15,044 77				268,744 35		$28,255 91
J. E. Stalker, collector, Annapolis, Md	Jan. 1, 1865	Feb. 28, 1865		163 89					192 69		
J. S. Loomis, assistant agent, Richmond, Va	May 1, 1865	June 30, 1865			45 93						238 92
S. B. Noyes, collector, Fernandina, Fla				500 00							849 13
J. H. Hudson, acting collector, Norfolk, Va	Dec. 6, 1864	June 30, 1865		2,495 25	1,038 42		$32,646 28		5,219 00		
Judson Mitchell, collector, Georgetown, D. C	Sept. 1, 1863	Mar. 31, 1864							96 39		
Do do	Apr. 1, 1864	Sept. 19, 1864							1,002 75		
Do do	Sept. 14, 1864	Sept. 19, 1864		1,781 14							
J. A. Magruder, collector, Georgetown, D. C	Sept. 20, 1864	Feb. 28, 1865		443 77					19,536 74		37
Do do	Mar. 1, 1865	July 1, 1865		333 33	13 00				2,511 73		3,717 75
A. Jamieson, collector, Alexandria, Va	Aug. 1, 1863	June 30, 1865	337 05	250 00					518 76		
D. N. Reid, surveyor, Madison, Ind	Apr. 1, 1865	June 30, 1865	238 20			7,000 00			40 61	249 47	
W. D. Gallagher, surveyor, St. Louis, Mo	Apr 27, 1863	June 30, 1864		1,000 00	322 93		84,091 00		258,553 44		168,833 19
J. A. Hedrick, collector, Beaufort, N. C	May 1, 1863	June 30, 1865							75,903 33		15,381 17
R. Hough, surveyor, St. Louis, Mo	Mar. 1, 1863	Nov. 4, 1863									304 80
G. N. Carleton, surveyor, Memphis, Tenn	Nov. 5, 1863	June 30, 1864				5,869 90			520,469 61		3,302 32
W. A. P. Dillingham, assistant agent, Natchez, Miss.	Mar. 1, 1865	May 31, 1865			1,783 62		3,873 40		1,604,859 62		
R. S. Hart, assistant agent, Natchez, Miss	Nov. 21, 1863	Feb. 25, 1864									
Do do	Feb. 24, 1864	May 18, 1864					927 38			879 45	
E. G. DeLap, local agent	Feb. 1, 1864	July 31, 1864									64 09
T. C. Severance, acting collector, Beaufort, N. C	Sept. 1, 1863	Dec. 31, 1865	4,113 78		101 00		27,586 00		75,661 21		1,656 63
A. L. Robinson, surveyor, Evansville, Ind	Sept. 1, 1862	June 30, 1865		1,000 00	28 55				59,900 01	349 19	9,840 06
G. S. Dennison, collector, New Orleans, La	July 1, 1863	June 30, 1865	1,889 96				1,529,131 49	94,697 73	1,670,291 76	37 09	
E. T. Carson, surveyor, Cincinnati, Ohio	July 1, 1863	Apr. 18, 1864				1,164 55	271 67		646,254 36		
Do do	Apr. 19, 1864	July 21, 1865	11,997 24	9,901 37	7,104 51	230 76			893,862 00		
J. R. Dillen, surveyor, Nashville, Tenn	Aug. 5, 1863	Apr. 4, 1864							375,212 80		19 60
Do do	Apr. 5, 1864	July 31, 1865	3,736 44	4,971 43	1,675 90		12,221 85		191,222 57		
J. M. Byers, surveyor, Nashville, Tenn	Apr. 16, 1865	Sept. 30, 1865		1,014 00	442 43					45 24	
T. Hornbrook, surveyor, Wheeling, Va	Sept. 1, 1863	June 30, 1865		1,000 00	213 82				7,344 60		232 80
C. W. Batcheider, surveyor, Pittsburg, Pa	Sept. 1, 1863	June 30, 1865							3,966 30		47,440 83
W. Thornbury, surveyor, Paducah, Ky	Apr. 1, 1863	Apr. 3, 1864							160,000 00		5,045 96
T. M. Redd, surveyor, Paducah, Ky	Apr. 4, 1864	June 30, 1865							58,598 34		106,604 42
D. Heaton, sup. special agt., Newbern, N. C	June 23, 1865	Nov. 27, 1864					55,530 45		16,352 49		82,055 42
Do do	Nov. 28, 1864	June 30, 1865			375 70						
W. W. Orme, sup. special agt., Memphis, Tenn	Oct. 1, 1864	Nov. 30, 1865					73,383 76				
J. M. Freeman, surveyor, Madison, Ind	Jan. 1, 1863	Mar. 31, 1865		750 00							
Total			28,000 34	26,604 18	29,847 68	17,092 85	1,819,673 38	331,370 04	7,898,691 74	10,571 88	473,843 37

TREASURY DEPARTMENT, *Office of Commissioner of Customs.*

N. SARGENT, *Commissioner.*

I have no occasion to ask for any increase of the number of clerks in this office, but as this office performs the duty of revising the accounts relating to customs, audited by the First Auditor, it becomes necessary that men of first-rate abilities as accountants should be employed; but these cannot be had for the compensation given to first and second class clerks, to which classes a large portion of the clerks in this office belong. I have, therefore, only to ask that a re-classification of the clerks in this office be made.

I have the honor to be, sir, your obedient servant,

N. SARGENT, *Commissioner.*

Hon. HUGH MCCULLOCH,
Secretary of the Treasury.

REPORT OF THE FIRST AUDITOR.

TREASURY DEPARTMENT,
First Auditor's Office, October 18, 1866.

SIR: I have the honor to submit the following report of the operations of this office for the fiscal year ending June 30, 1866:

Accounts adjusted.	No. of accounts.	Amount.
RECEIPTS.		
Collectors of customs	1,348	$173,878,592 98
Collectors under steamboat act	496	209,714 12
Internal and coastwise intercourse	142	2,643,664 58
Captured and abandoned property	69	12,018,430 19
Mint and assay offices	67	32,694,841 84
Total	2,122	221,445,243 71
DISBURSEMENTS.		
Collectors as disbursing agents of the treasury	1,050	$4,307,095 51
Official emoluments of collectors, naval officers and surveyors	776	653,964 28
Excess of deposits for unascertained duties	98	2,726,595 83
Debentures, drawbacks, bounties and allowances	158	596,274 70
Special examiners of drugs	25	3,000 00
Superintendents of lights, &c	284	910,271 16
Agents of marine hospitals	605	342,754 43
Accounts for duties and fees illegally exacted, fines remitted, judgments satisfied and net proceeds of unclaimed merchandise paid	214	143,665 94
Judiciary accounts	1,144	1,376,172 68
Redemption of United States stock, Texan indemnity bonds, and treasury notes under various acts of Congress	514	99,279,933 34
Redemption of treasury notes received for customs	8	1,936 74
Reimbursement of temporary loan	1,548	214,061,166 49
Redemption of certificates of indebtedness	41	123,628,510 71
Reimbursements of the treasury of the United States for treasury notes, fractional currency, and gold certificates destroyed by burning	436	211,676,338 14
Property lost in the military service of the United States	3,078	927,755 21
Inspectors of steam vessels, for travelling expenses, &c	186	39,305 76
Superintendent of Public Printing	83	1,757,536 28
Insane Asylum, District of Columbia	4	72,984 93
Columbia Institution for the Deaf and Dumb	3	10,085 39
Designated depositories, additional compensation	3	1,013 69
Designated depositories, for contingent expenses	28	5,384 60

Report of operations, &c.—Continued.

Accounts adjusted.	No. of accounts	Amount.
Construction and repair of public buildings	196	$931,308 25
Life-saving stations	21	13,291 44
Timber agents	6	7,625 83
Contingent expenses of the Senate and House of Representatives, and of the several departments of the government	484	2,642,620 77
Mints and assay offices	67	29,487,210 89
Territorial accounts	11	62,834 28
Captured and abandoned property	69	5,871,752 75
Salaries of the civil list paid directly from the treasury	1,084	408,741 97
Coast survey	25	338,662 36
Disbursing clerks for paying salaries	285	4,892,701 90
Withdrawals of applications for patents	4	400 00
Treasurer United States for general receipts and expenditures	3	1,241,137,220 80
Pay and mileage of the members of the Senate and House of Representatives	1	167,154 01
Commissioner of Public Buildings	142	234,366 22
Commissioner of Agriculture	38	103,826 95
Capitol extension and new dome	24	509,757 36
Miscellaneous	583	23,382,667 47
Total	13,329	1,972,713,889 06

Reports and certificates recorded	12,635
Letters written	1,909
Letters recorded	1,909
Powers of attorney registered and filed	2,326
Acknowledgments of accounts written	6,460
Requisitions answered	318
Judiciary emolument accounts entered and referred	367
Total	25,924

This report is presented in a condensed form, comprising the specific heads of each branch of the business of the office, and the aggregate of each with their total.

To have gone into an exhibit in detail of the vast work from which the report is drawn, would have made it voluminous without giving anything that was essential to be brought to your notice, or to add value to a public document.

T. L. SMITH, *Auditor.*

Hon. HUGH MCCULLOCH,
Secretary of the Treasury.

REPORT OF THE SECOND AUDITOR.

Statement of the operations of the Second Auditor's office during the fiscal year ending June 30, 1866, showing the number of accounts settled, and the expenditures embraced therein, and, in general, the other duties pertaining to the business of the office, prepared in obedience to instructions of the Secretary of the Treasury.

The number of accounts settled is 91,309, embracing an expenditure of $177,536,134 34, under the following heads, viz:

Pay department	$110,209,718 62
Indian affairs	2,881,256 33
Ordnance department	8,802,532 72
Medical and hospital department	17,337,439 09
Quartermaster's department, expended on account of contingencies of the army, ordnance, medical, secret service, &c.	253,591 94

Supplies, transportation, and care of prisoners of war	$161,201 97
Contingencies of the army	124,792 15
One-hundred-day volunteers	85,284 19
Secret service	83,541 76
Medals of honor	21,057 50
Comfort of discharged soldiers	14,612 12
Purchase of books, &c	11,335 00
Minute men and volunteers to repel rebel raids	3,540 50
Artificial limbs for soldiers and seamen	2,775 00
Relief of Charles M. Blake, chaplain	600 00
Contingent expenses of the Adjutant General's department at department headquarters	321 87
Preparing register of volunteers	113 73
Relief of certain musicians and soldiers stationed at Fort Sumter	45 00
Arrears of pay, bounty, &c., to discharged and deceased soldiers and officers	16,189,247 17
Collecting, drilling, and organizing volunteers	5,256,932 71
Pay of bounty to volunteers and regulars	10,429,217 05
Draft and substitute funds	5,218,712 00
Pay of two and three years' volunteers	148,217 95
Expenses of recruiting	300,047 97
Total	177,536,134 34

Property accounts examined and adjusted	176,263
Requisitions registered and posted	2,698
Letters, claims, &c., received, briefed, and registered	245,903
Letters written, recorded, and mailed	370,020
Certificates furnished to Paymaster General and Commissioner of Pensions	74,041

In addition to the above, various statements and reports have been prepared and transmitted from the office, as follows:

Annual statement of disbursements in the department of Indian affairs for the fiscal year ending June 30, 1865, prepared for Congress.

Annual statement of the recruiting fund, prepared for the Adjutant General of the army.

Annual statement of the contingencies of the army, prepared in duplicate for the Secretary of War.

Annual statement of the contingent expenses of this office, transmitted to the Secretary of the Treasury.

Annual statement of the clerks and other persons employed in this office during the year 1865 or any part thereof, showing the amount paid to each on account of salary, with the place of residence, &c., in pursuance of the eleventh section of the act of 26th August, 1842, and resolution of the House of Representatives of the 13th of January, 1846, transmitted to the Secretary of the Treasury.

Annual report of balances on the books of this office remaining unaccounted for more than one year, transmitted to the First Comptroller.

Annual report of balances on the books of this office remaining unaccounted for more than three years, transmitted to the First Comptroller.

Monthly reports of the clerks in this office, submitted each month to the Secretary of the Treasury, with a tabular statement showing the amount of business transacted in the office during the month, and the number of accounts remaining unsettled at the close of the month.

Statement showing the name, place of birth, residence when appointed, and annual salary of each person employed in this office on the 30th of September, 1866, transmitted to the Register of the Treasury.

In addition to the above, numerous letters, estimated at 200,000, have been written, acknowledging the receipt of claims, and embracing correspondence generally with claimants and their attorneys.

It appears from the foregoing exhibit that the settlements in this office have been larger in the aggregate than in any previous year, while the general business has been very much increased. About one-seventh of the entire clerical force has been employed in making examinations of rolls to answer inquiries from the offices of the Paymaster General and the Commissioner of Pensions. This service, requiring great care, has employed the labor of valuable clerks, who would otherwise have been engaged in the settlement of paymasters' accounts. It was earnestly hoped and expected that upon the closing up of the settlements of the claims of discharged soldiers, a large portion of these clerks could be made available in forwarding the settlement of paymasters' accounts, but the passage of the additional bounty act of July last will render their continued employment in their present service necessary for an indefinite period, while it at the same time adds some two hundred thousand claims to be settled in this office. The sudden addition of twenty-five thousand claims monthly to its ordinary receipts, with the necessary correspondence and other clerical labor, taxes the power of the office to its utmost capacity, and has rendered its partial reorganization indispensable. This has been made, so far as it could be done under existing laws, but to secure the proper despatch of business the office should be thoroughly reorganized.

It is a subject of deep regret, so far as this office is concerned, that the bill for the reorganization of the Treasury Department did not receive the favorable action of Congress, as the plan contained in it for the reorganization of this office would, if it had been adopted, have largely increased its present efficiency; and it is earnestly hoped that the favorable attention of Congress will be early given to this subject.

Notwithstanding the prevalence of a conviction among the clerks in the office that they do not receive a fair and adequate compensation for the labors required of them, it affords me great pleasure to commend their general industry and faithfulness. At the commencement of the war the organized force of this office, as authorized by law, consisted of twenty-one clerks and a chief clerk, of which *eleven* were of the *third* class, *seven* of the second class, and but *three* were of the first class They were then paid in gold. Now, when the number authorized is *three hundred and eighty-three*, there are *two hundred and thirteen* of the *first* class, receiving but twelve hundred dollars, and paid in currency, less tax of five per cent. upon half of that sum. It is admitted that every clerk performs more valuable labor than was required before the war, working more hours and attending more closely to his duties than clerks were then required to do, while the expenses of living have been more than doubled. Justice seems to demand that their labor should be more fully requited, and the plan for reorganization of the office is substantially calculated to meet that demand.

Very respectfully, your obedient servant,

E. B. FRENCH, *Second Auditor*

The SECRETARY OF THE TREASURY.

REPORT OF THE THIRD AUDITOR.

TREASURY DEPARTMENT, THIRD AUDITOR'S OFFICE,
October 20, 1866.

SIR: In accordance with your direction, I have the honor to submit, herewith, the annual report of this office for the fiscal year ending June 30, 1866, and for the first quarter of the fiscal year ending June 30, 1867.

With great respect, your obedient servant,

JOHN WILSON, *Auditor.*

Hon. H. MCCULLOCH,
Secretary of the Treasury.

TREASURY DEPARTMENT,
Third Auditor's Office, October 8, 1866.

SIR: I have the honor to submit the following report of the operations of this office for the fiscal year ending June 30, 1866, to wit:

The number of requisitions drawn on the Secretary of the Treasury—

In favor of certain quartermasters, was 262, amounting to ...		$58, 935, 369 16
In favor of certain commissaries, was 126, amounting to		6, 959, 938 97
In favor of certain pension agents was 240, amounting to....		13, 859, 938 97
In payment of pension claims was 747, amounting to		40, 580 52
In payment of engineers was 214, amounting to.....		4, 386, 403 80
Making an aggregate of 1,589 requisitions, amounting to ...		84, 182, 231 42
There were 533 counter requisitions drawn on sundry persons in favor of the Treasurer of the United States, amounting to.....		$17, 594, 592 93
As follows, to wit:		
Amount of Third Auditor's transfers in settlements.....	$7, 506, 285 82	
Amount of Second Auditor's transfers in settlements.....	334, 788 94	
Amount of Fourth Auditor's transfers in settlements.....	5, 053 14	
Amount of cancelled requisitions and drafts,	431, 634 84	
Amount of deposits	9, 316, 830 19	
		17, 594, 592 93
Amount advanced to disbursing officers, agents, and States..		$87, 771, 416 66
Amount of claims paid.....		2, 428, 985 74
Total.....		90, 200, 402 40

SETTLEMENTS.

Amount of accounts settled, of advances made to disbursing officers, agents, and States.....	$377, 355, 469 01
Amount of claims paid	2, 428, 985 74
Total amount of settlements	379, 784, 454 75

REGISTRY DIVISION.

Report for fiscal year ending June 30, 1866.

Under the act of July 17, 1862, there have been received, indorsed, acknowledged, registered, and transmitted to the proper bureaus for administrative examination 17,647 accounts, to wit:

Commissaries'	7,965
Quartermasters'	6,941
Engineers'	1,894
Pension agents'	539
Bureau of Freedmen, &c	225
Provost marshals	32
Signal	14
Miscellaneous	37
	17,647

There have been reported to the Second Comptroller as delinquents in the rendition of their accounts 2,109 disbursing officers.

Answers have been sent to 1,208 inquiries of Second Comptroller relative to accounts of delinquent officers.

Answers have been sent to 5,913 inquiries of Second Comptroller relative to indebtedness of deceased, retiring, and other officers.

Letters received, registered, and filed, 802.

Letters written to officers relative to their accounts, 1,224.

Internal revenue vouchers and other miscellaneous papers received, acknowledged, registered, and transmitted, or filed with the accounts to which they appertained, 2,914.

The following were the operations of the quartermasters' division during the fiscal year ending June 30, 1866.

		Money accounts.		Property accounts.	Supplemental settlements.			Signal accounts.			State claims.		Refugees, freedmen and abandoned lands.		Total.	
					Number.											
		Number.	Amount involved.		Property.	Money.	Involved.	Property.	Money.	Involved.	Number.	Involved.	Number.	Involved.	Number.	Involved.
RECEIVED.																
Remaining unsettled June 30, 1865		3,638	$249,900,598 28	12,786				58	1	$280 98	7	$2,622,059 56			16,490	$252,522,938 82
Received during the month of July,	1865	211	22,268,737 08	928		26		65	1	264 34					1,261	22,269,001 42
Do do August,	1865	150	37,753,952 21	596		16	$5,528 92	62	4	402 58					828	37,759,883 71
Do do September,	1865	304	14,350,231 04	1,026		13	75 95	13							1,356	14,350,306 99
Do do October,	1865	302	32,350,087 72	1,650		7	711 38	14	5	1,426 39					1,978	32,352,225 49
Do do November,	1865	277	10,379,842 49	1,356		28	1,725 89	14	1	263 32			1	$118,045 81	1,677	10,499,877 51
Do do December,	1865	35	22,256,752 45	556		31	18,185 22	17							639	22,276,937 67
Do do January,	1866	405	14,707,029 91	1,800		15	8 30	13	1	274 21					2,234	14,707,312 42
Do do February,	1866	130	15,022,800 53	2,187		18	31,547 01	7	2	541 66					2,344	15,054,889 20
Do do March,	1866	251	25,733,441 54	1,970		54	61,026 34	6	1	265 37					2,282	25,794,733 25
Do do April,	1866	212	21,558,075 13	3,999		32	7,328 20	4							4,247	21,565,403 33
Do do May,	1866	154	14,347,867 47	2,023		60	97,384 37	2							2,239	14,445,251 84
Do do June,	1866	193	21,646,251 98	1,176	157	68	38,763 99	5	3	1,115 17					1,602	21,686,131 14
Total		6,292	502,277,667 83	32,253	157	368	262,285 57	280	19	4,834 02	7	2,622,059 56	1	118,045 81	39,377	505,284,892 79
EXAMINED.																
Examined during the month of July,	1865	232	1,372,725 46	452		26		16			2	83,117 96			828	1,455,843 42
Do do August,	1865	587	7,178,280 23	412		16	5,528 92	57				28,699 88			1,072	7,212,509 03
Do do September,	1865	456	10,634,752 30	314		13	75 95	31			3	386,211 77			817	11,021,040 02
Do do October,	1865	217	11,428,414 71	242		7	711 38	6							472	11,429,126 09
Do do November,	1865	422	16,058,464 49	246		28	1,725 89	24	7	2,604 95	1	2,118,419 33	1	118,045 81	737	18,299,260 47
Do do December,	1865	416	41,761,215 09	201		31	18,185 22	93			1	5,610 62			742	41,785,010 93
Do do January,	1866	160	79,290,285 22	196		15	8 30	6							377	79,290,293 52
Do do February,	1866	252	14,748,844 69	1,014		18	31,547 01								1,284	14,780,391 70
Do do March,	1866	644	33,053,312 64	426		54	61,026 34	9							1,133	33,114,338 98
Do do April	1866	306	36,223,306 82	354		32	7,328 20								692	36,230,635 02

Do.....do.....May, 1866..	419	15,523,069 35	815		60	97,384 37	5								1,299	15,620,453 72
Do.....do.....June, 1866..	361	45,010,108 92	696	157	68	38,763 99									1,282	45,048,872 91
Total.....	4,580	312,282,779 92	5,368	157	368	262,285 57	247	7	2,604 95	7	2,622,059 56	1	118,045 81		10,735	315,287,775 81
RECAPITULATION.																
Remaining on hand June 30, 1865.....	3,638	249,900,598 28	12,786				58	1	280 98	7	2,622,059 56				16,490	252,522,938 82
Received during the fiscal year ending June 30, 1866.....	2,654	252,377,069 55	19,467	157	368	262,285 57	222	19	4,553 04			1	118,045 81		22,887	252,761,953 97
Total.....	6,292	502,277,667 83	32,253	157	368	262,285 57	280	19	4,834 02	7	2,622,059 56	1	118,045 81		39,377	505,284,892 79
Examined during the fiscal year ending June 30, 1866.....	4,580	312,282,779 92	5,368	157	368	262,285 57	247	7	2,604 95	7	2,622,059 56	1	118,045 81		10,735	315,287,775 81
Remaining unsettled June 30, 1866.....	1,712	189,994,887 91	26,885				33	12	2,229 07						28,642	189,997,116 98

COMMISSARIES' DIVISION.

In this division there were received and registered during the fiscal year ending June 30, 1866, 5,690 money accounts, amounting to $59,029,889 23; 7,669 accounts, amounting to $82,476,254 06, were audited and reported to the Second Comptroller; 6,695 provision returns were received and registered, and 8,483 provision returns were examined and adjusted; 2,810 official letters were written; 3,639 pages of difference prepared and copied, and 7,778 inquiries received and answered.

Recapitulation.

No. of accounts.		Amounts involved.
6,733	remaining on hand June 30, 1865	$43,864,687 85
5,690	received during the year ending June 30, 1866	59,029,889 23
12,423		102,894,577 08
7,669	audited and reported to Comptroller during the year.	82,476,254 06
4,754	remaining unsettled June 30, 1866	20,418,323 02

Returns of provisions on hand June 30, 1865		7,256
Returns of provisions received during the year		6,695
Total		13,951
Returns of provisions examined during the year		8,483
Returns of provisions remaining on hand June 30, 1866		5,468
Number of money accounts on hand June 30, 1865	6,733	
Number of provision returns on hand June 30, 1865	7,256	
		13,989
Number of money accounts received during the year	5,690	
Number of provision returns received during the year	6,695	
		12,385
Total		26,374
Number of money accounts audited during the year	7,669	
Number of provision returns examined during the year	8,483	
		16,152
Total number of accounts on hand June 30, 1866		10,222

ENGINEER DIVISION.

Quarterly and monthly accounts.	NO. OF ACCOUNTS.		Amount involved, per officers' statements.
	Quarterly.	Monthly.	
Remaining on file June 30, 1865	145	304	$8,507,421 62
Received during the year ending June 30, 1866	32	713	7,279,922 00
Total to be accounted for	177	1,017	15,787,343 62
Adjusted and otherwise accounted for:			
Adjusted	90	521	6,818,343 40
Returned to engineer department	.....	3	1,491 64
Aggregate	90	524	6,819,835 04
Remaining on file, unadjusted, June 30, 1866	87	493	8,967,508 58

The amount of disbursements credited to disbursing officers and agents in the accounts adjusted during the year is	$6,441,174 85
And the amount so credited in eight special settlements is	4,409 70
Aggregate	6,445,584 55

PENSION DIVISION.

	Number of accounts	Amount involved.
Pension agents' accounts on hand July 1, 1865	309	$5,146,744 36
Pension agents' accounts received during the year	472	11,714,968 39
Total	781	16,861,712 75
Of which there were settled	544	8,668,793 54
Leaving on hand July 1, 1866	237	8,192,919 21

Pension claims received, 938, amounting to $42,748 84
Pension claims settled, 837.
Pension claims rejected or returned for amendment, 150.

BOUNTY LAND DIVISION.

During the fiscal year ending 30th of June, 1866, 902 bounty land claims, under the acts of Congress of September 28, 1850, and 3d of March, 1855, have been examined at this office and returned to the Commissioner of Pensions under proper certificates; 19 invalid pension claims have been reported to the Commissioner of Pensions for his action thereon; 4 half-pay pension claims have been settled under acts of Congress of 16th of March, 1802, and 16th of April, 1816; amount involved, $722 91; 1 claim for arrears of pay, war of 1812, settled; amount, $11 35; 221 letters have been written in reply to questions relating to the war of 1812 and the war of the Revolution.

STATE WAR-CLAIMS DIVISION.

The operations of the State war-claims division for the fiscal year ending June 30, 1866, are as follows, viz:

	ACCOUNTS.		Supplemental accts.—No.
	No.	Amount involved.	
On hand June 30, 1865	8	$5,656,930 28	.....
Received during the fiscal year	30	1,848,898 65	11
	38	7,505,828 93	11
Reported during the fiscal year	25	$4,857,755 25	9
Remaining on hand June 30, 1866	13	3,148,073 68	2
	38	7,505,828 93	11

DIVISION OF CLAIMS.

The duties of this division embrace the settlement of claims of a miscellaneous character, arising in various branches of service in the War Department, under current appropriations, and also under special acts of Congress; of claims for horses and other property lost or destroyed in the military service of the United States, under act of March 3, 1849; of claims for steamboats and other vessels, and railroad engines and cars lost or destroyed, while in same service, as provided for in same act; and also of claims growing out of the Oregon and Washington Indian war of 1855–'56, under act of March 2, 1861.

1. *Miscellaneous claims.*

The number of this class of claims received and docketed during the year is 2,577, in 2,029 of which the aggregate amount claimed was $3,999,459 36, and in the remaining 548 no sums were stated.

The number of claims (including those received prior to, as well as during the year) audited and otherwise disposed of within the same period is 1,155, in 1,015 of which the aggregate amount claimed was $3,998,053 28, and in the other 140 no sums were stated. The aggregate amount allowed on these claims is $2,569,742 34.

The subjoined table exhibits the state of business in this branch of the division at the commencement of the year, its progress during the year, and its condition at the end thereof.

	No.	Amount claimed.	Amou wed.
A.—Claims undisposed of and remaining on hand June 30, 1865	1,326	$1,741,443 75	.....
B.—Claims received during the year ending June 30, 1866	2,577	3,999,459 36	.....
C.—Claims audited and otherwise disposed of during the year ending June 30, 1866	1,155	3,998,053 28	$2,569,742 34
D.—Claims undisposed of and remaining on hand June 30, 1866	2,748	1,742,849 83	.....

A. The above sum exhibits the aggregate claimed in 890 cases; in the remaining 436 cases no sums were stated.

B. These figures show the aggregate claimed in 2,029 cases; in the others no sums were stated.

C. In 140 of the cases disposed of amounts were not specified; the above shows the aggregate claimed in 1,015 cases.

D. The above is the aggregate claimed in 1,904 of the cases; in the remaining 844 no sums are stated.

2. *Horse claims, &c.*

The number of horse claims, &c., received and docketed during the year ending June 30, 1866, is 4,742, in which the aggregate amount claimed was $779,095 37.

The number settled and finally disposed of during the same period (including those received prior to, as well as during the year) is 3,903, in which the aggregate amount claimed was $665,399 02, and on which the aggregate amount awarded was $467,512 20.

The following table presents the condition of business in this branch of the division, both at the commencement and close of the year, as well as its progress during the year:

	No.	Amount claimed.	Amount awarded.
Claims on hand undisposed of June 30, 1865.	5,542	$905,135 33	.....
Claims received during the year ending June 30, 1866.....	4,742	779,095 37	.....
Claims settled and otherwise disposed of during the year ending June 30, 1866	3,903	665,399 02	$467,512 20
Claims on hand undisposed of June 30, 1866.	6,381	1,018,831 68	.....

3. *Claims for lost steamboats, &c.*

The number of this class of claims received and docketed during the year ending June 30, 1866, is 62, in which was claimed an aggregate of $917,200 38; and within the same period 10 cases previously received, involving $168,726 13, were withdrawn from the rejected files for reconsideration—making together 72 cases, amounting to $1,085,926 51.

The number settled and otherwise disposed of during the year is 47, involving an aggregate of $771,450 68. The aggregate amount awarded on these cases (*i. e.*, on those which were allowed, numbering 36) is $521,429 62.

The following table shows the condition of business in this branch of the division at the commencement of the year, its progress during the year, and likewise its condition at the end thereof:

	No.	Amount claimed.	Amount allowed.
Claims on hand undisposed of June 30, 1865.	77	$739,473 00	.....
Claims received during the year ending June 30, 1866.....	72	1,085,926 51	.....
Claims settled and otherwise disposed of during the year ending June 30, 1866	47	771,450 68	$521,429 62
Claims on hand undisposed of June 30, 1866.	102	1,053,948 83	.....

4. *Oregon Indian war claims.*

The number of these claims received and docketed during the year is 239, in 130 of which the aggregate amount claimed was $28,261 98, and in the other 109 no sums were stated.

The number settled and otherwise disposed of during the year is 352, and the aggregate amount awarded thereon $45,825 09.

The number remaining on hand June 30, 1866, was 838, in 470 of which the aggregate amount claimed was $121,532 85, and in the others no sums were stated.

The following table exhibits the condition of the business in this branch of the division:

	No.	Amount claimed.	ount allowed.
A.—Claims on hand undisposed of June 30, 1865	951	.....	.....
B.—Claims received during the year ending June 30, 1866	239	$28,261 98	.....
A.—Claims settled and otherwise disposed of during the year ending June 30, 1866	352	.....	$45,825 09
C.—Claims on hand undisposed of June 30, 1866	838	121,532 85	.....

A. We are without complete data showing the amount claimed under the heads here designated.

B. This exhibits the aggregate claimed in 130 of the cases; in the rest no sums were stated.

C. This is the aggregate claimed in 470 of the cases; in the remaining 368 no sums were stated.

COLLECTION DIVISION.

The following is a summary report of the operations of this division for the fiscal year ending 30th June, 1866, and for the first quarter of the current fiscal year, to wit:

Number of letters received		70
Number of letters written		45
Number of bonds registered		155
Number of cases referred for special action and closed or balanced	15	
Number of cases carried forward, reduced, and accounts opened	11	
Number of cases referred for special statement	9	
Number of cases reported for suit	1	
Number of cases specially referred to Secretary of War	39	
		75
Books examined, cases on general docket		501
Statements examined		497

On the 30th of September last, the aggregate amount of balances outstanding against officers reported as having ceased to disburse, so far as this division is concerned, amounted to $53,396,911 78.

By subsequent examinations it is ascertained that reductions have been made by subsequent entries and settlements amounting in the aggregate to $47,136,804 47.

This reduction does not necessarily involve final settlements of these accounts, but simply shows the new phases caused by subsequent debits and credits.

The reductions made on other cases which required special action, and in which the accounts have been closed, balanced, or referred for special statement, as mentioned in the foregoing summary, amount to $374,090 43.

It should here be remarked that it is impossible to arrive at any certain result relative to the settlement of the accounts of any disbursing officer, though he may have died, resigned, or gone out of the service, till the accounts of all the disbursing officers in the same branch of the service have been adjusted up to the same period, owing to the fact that transfers may have been made, even to the last day an officer was in service; and unless such officer charge himself with such transfer, and it is frequently omitted by oversight or otherwise, the correct amount of his indebtedness cannot be ascertained till the accounts of the officer who made the transfer are adjusted and the amount of such transfer ascertained. This, however, will be the subject of further remark in a succeeding part of this report.

I beg leave also to submit the following report of the operations of this office for the first quarter of the current fiscal year, ending September 30, 1866:

Statement of requisitions drawn on the Secretary of the Treasury between the 1st of July and the 1st of October, 1866, in favor of sundry quartermasters, commissaries, and pension agents, and others, as follows:

Amount of 123 requisitions to quartermasters	$8, 984, 980 72
Amount of 79 requisitions to engineer officers	696, 179 07
Amount of 36 requisitions to commissaries	1, 623, 210 97
Amount of 112 requisitions to pension agents	8, 875, 880 61
Amount of 195 requisitions unclaimed	11, 207 47
Amount of 106* requisitions for horses and other property	15, 280 68
	20, 206, 739 52

REGISTRY DIVISION.

Report for the first quarter of fiscal year ending June 30, 1867.

There have been received, indorsed, acknowledged, registered, and transmitted to the proper bureaus of the War Department for administrative action 2,933 accounts, viz: 1,270 commissary; 949 quartermasters'; 371 engineer; 163 pension; 171 Bureau of Refugees, Freedmen and Abandoned Lands; 9 miscellaneous.

Disbursing officers reported to the Second Comptroller as delinquent in the rendition of their accounts, 197.

Number of queries from the Second Comptroller relative to the accounts of delinquent officers answered, 20.

Queries relative to the indebtedness of deceased, retiring and other officers answered, 1,013.

Letters received, registered, and filed, 100.

Letters written to officers relative to their accounts, 190.

Internal revenue vouchers and other miscellaneous papers received, acknowledged, registered, and transmitted or filed with the accounts to which they appertained, 249.

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*Prior to the recent act of Congress on the subject these claims were paid in a different manner. This is the number of those paid since August 22, 1866, under the recent law.

QUARTERMASTERS' DIVISION.

Report of the operations of the quartermasters' division for the first quarter of the fiscal year ending June 30, 1867.

	MONEY ACCOUNTS.		Property returns.	SUPPLEMENTAL SETTLEMENTS.			SIGNAL ACCOUNTS.			TOTAL.	
	Number.	Involved.		Property.	Money.	Involved.	Property.	Money.	Involved.	Number.	Involved.
Remaining on hand June 30, 1866	1,712	$189,994,887 91	26,885	....	....	.....	33	12	$2,229 07	28,642	$189,997,116 98
Received during the month of July, 1866	395	35,110,636 29	1,144	....	51	$522 44	4	1	332 45	1,595	35,111,491 18
Received during the month of August, 1866	519	34,537,037 31	1,363	....	45	37,589 62	....	....	.....	1,927	34,574,626 93
Received during the month of September, 1866	75	25,534,281 05	981	68	28	2,510 50	3	2	564 79	1,157	25,537,356 34
Total	2,701	285,176,842 56	30,373	68	124	40,622 56	40	15	3,126 31	33,321	285,220,591 43
Settled during the month of July, 1866	324	12,224,185 54	525	....	51	522 44	4	....	.....	904	12,224,707 98
Settled during the month of August, 1866	449	21,916,745 36	486	....	45	37,589 62	....	....	.....	980	21,054,334 98
Settled during the month of September, 1866	282	42,604,220 36	407	68	28	2,510 50	....	....	.....	785	42,606,730 86
Remaining unsettled October 1, 1866	1,646	209,331,691 30	28,955	....	....	.....	36	15	3,126 31	30,652	209,334,817 61
Total	2,701	285,176,842 56	30,373	68	124	40,622 56	40	15	3,126 31	33,321	285,220,591 43

COMMISSARIES' DIVISION.

For the quarter ending September 30, 1866, there were received and registered 1,040 money accounts, involving an expenditure of $2,261,456 32; to which add 4,754 accounts, involving an expenditure of $20,418, 323 02; on hand June 30, 1866. Total, 5,794 accounts, involving $22,679,779 34, of which 1,834 accounts, involving $13,463,555 82, were adjusted and reported to the Second Comptroller during the quarter, leaving unsettled 3,960 accounts, involving $9,216,223 52, as follows:

4,754 accounts unsettled June 30, 1866	$20,418,323 02
1,040 accounts received during the quarter	2,261,456 32
5,794	22,679,779 34
1,834 accounts audited during the quarter	13,463,555 82
3,960 accounts remaining unsettled September 30, 1866	9,216,223 52

Provision returns on hand June 30, 1866	5,468
Provision returns received during the quarter	920
Total	6,388
Provision returns examined during the quarter	1,815
Provision returns remaining unsettled September 30, 1866	4,573

ENGINEER DIVISION.

Statement of business transacted in the engineer division during the first quarter of the fiscal year ending on the 30th of June, 1867.

Referring to quarterly and monthly accounts.	Number of accounts.		Amount involved per officers' statements.
	Quarterly.	Monthly.	
On file unadjusted at the commencement of qr.	87	493	$8,967,508 58
Received during the quarter		156	533,716 16
Total to be accounted for	87	649	9,501,224 74
Adjusted during the quarter	32	174	2,892,633 77
Remaining on file at the close of the quarter September 30, 1866	55	475	6,608,590 97

In the accounts adjusted during the quarter, the amount of disbursements credited to disbursing officers is	$2,773,128 39
And the amount so credited in three special settlements is	7,640 59
Total	2,780,768 98

PENSION DIVISION.

Report of the pension division for the quarter ending September 30, 1866.

Pension agents' accounts on hand July 1, 1866	237	$8,192,919 21
Pension agents' accounts received during the quarter	153	1,832,019 81
Total	390	10,024,939 02
Pension agents' accounts settled	74	1,524,908 32
Leaving on hand October 1, 1866	316	8,500,030 70
Pension claims received during the quarter	265	.....
Pension claims settled during the quarter	226	$12,606 91
Pension claims rejected or returned during the quarter	42	.....

Letters received	1,005
Letters written	1,132

BOUNTY LAND DIVISION.

During the quarter ending September 30, 1866, one hundred and seventy-two bounty land claims have been examined and returned to the Commissioner of Pensions, under the proper certificates. Eleven invalid pension claims have been reported to the Commissioner for his action thereon. One half-pay pension claim settled, under act of Congress of March 16, 1802—amount, $210. Twenty-one letters written on subjects relating to the war of 1812.

STATE WAR-CLAIMS DIVISION.

The following is a report of the operations of the State war-claims division for the quarter ending September 30, 1866, as follows:

	Accounts.		Supplemental accounts.
	No.	Am't involved.	No.
On hand June 30, 1866	13	$3,148,073 68	2
Received during the quarter	3	908,841 15	.....
Total	16	4,056,914 83	2
Reported during the quarter	8	2,435,159 65	1
Remaining on hand September 30, 1866	8	1,621,755 18	1
Total	16	4,056,914 83	2

DIVISION OF CLAIMS.

The following tabular statements show the condition of the business in the various branches of this division, both at the commencement and close of the quarter ending September 30, 1866, and also its progress during that period:

1.—*Miscellaneous claims.*

	No.	Am't claimed.	Am't allowed.
A.—Claims on hand undisposed of June 30, 1866....	2,748	$1,742,849 83	.....
B.—Claims received during the quarter ending September 30, 1866.....	798	1,514,620 90	.....
C.—Claims settled and otherwise disposed of during the quarter ending September 30, 1866.....	617	1,362,096 06	$861,985 19
D.—Claims on hand undisposed of September 30, 1866.....	2,929	1,895,384 67	.....

A. This sum represents the aggregate claimed in 1,904 cases; in the remaining 844 claims no amounts are stated.

B. These figures show the aggregate claimed in 715 cases; no sums were stated in the 83 remaining.

C. This is the aggregate claimed in 598 cases; in 19 no sums were stated.

D. The above amount is the aggregate claimed in 2,021 cases; in the other 908 no sums are stated.

2.—*Horse claims, &c.*

	No.	Am't claimed.	Am't allowed.
Claims on hand undisposed of June 30, 1866.....	6,381	$1,018,831 68	.....
Claims received during the quarter ending September 30, 1866.....	559	109,338 08	.....
Claims settled and otherwise disposed of during the quarter ending September 30, 1866.....	530	101,386 38	$73,279 96
Claims on hand undisposed of September 30, 1866..	6,410	1,026,783 38	.....

3.—*Claims for lost steamboats, &c.*

	No.	Am't claimed.	Am't allowed.
Claims on hand undisposed of June 30, 1866.....	102	$1,053,948 83	.....
Claims received during the quarter ending September 30, 1866.....	13	284,462 39	.....
Claims settled and otherwise disposed of during the quarter ending September 30, 1866.....	5	33,113 00	*$3,255 71
Claims on hand undisposed of September 30, 1866..	110	1,305,298 22	.....

* This sum includes a further allowance of $1,500 made on a claim reported disposed of prior to the quarter.

4.—*Oregon and Washington Indian war claims.*

	No.	Am't claimed.	Am't allowed
A.—Claims on hand undisposed of June 30, 1866..	838	$121,532 85	.....
B.—Claims received during the quarter ending September 30, 1866.....	51	6,213 42	.....
C.—Claims settled and otherwise disposed of during the quarter ending September 30, 1866.....	47	3,786 13	$7,869 02
D.—Claims on hand undisposed of September 30, 1866.....	13	123,960 14	.....

A. This is the aggregate claimed in 470 cases; in 368 claims no sums were stated.

B. The amount given above is the aggregate claimed in 17 cases; in 34 no sums were stated.

C. The above is the aggregate claimed in 17 cases only; in the remaining 30 no sums were stated.

D. In 372 of these cases no amounts were stated; the above is the aggregate claimed in 470 only.

By the foregoing statement it will be perceived that there remained on hand unsettled accounts in this office on the 30th of September ultimo—

In the quartermasters' division....	33,321,	amounting to	$285,220,591 43
In the subsistence division.....	3,960,	amounting to	9,216,223 52
In the provision returns, (subsistence).....	4,573		
In the engineer division.....	475,	amounting to	6,608,590 97
In the pension division.....	316,	amounting to	8,500,030 70
In the State war-claims division...	16,	amounting to	4,056,914 83
Total accounts.....	42,661,	amounting to	313,602,351 45

And to these may be added over seventy-seven thousand accounts in the Quartermaster General's office, which have not yet been referred here for settlement.

It is thus shown that the arrears of work in the accounting branch of this office are less in amount than the accounts settled during the last fiscal year. In the quartermasters' division the money accounts are being rapidly brought up; and although the property accounts have accumulated heavily, additional force will be applied to that as soon as possible, so as to bring up those accounts also.

In the commissaries' division the whole arrears will be brought up about the 1st of January next, so as to place this division on the peace basis.

In the engineer division the business is progressing satisfactorily, and the arrears will be brought up probably within a year.

The State war-claim business is being closed as rapidly as necessary explanations are given by the States to release suspensions. Many of these accounts must and will be finally rejected, and the balance will be closed as speedily as possible.

The business of the pension division is rapidly increasing, of course, and the difficulties in keeping up that business proportionally increased.

The arrears in the division of claims is very heavy, and the business steadily increasing.

Of miscellaneous claims there are on hand.....	2,929,	amounting to	$1,895,384 67
Of horse claims, there are on hand...	6,410,	amounting to	1,026,783 38
Of steamboats, &c., claims there are on hand.....	110,	amounting to	1,305,298 22
Of Oregon and Washington Indian war claims.....	842,	amounting to	123,960 14
Total.....	10,291,	amounting to	4,351,426 41

Efforts are being made to settle these claims as rapidly as possible; but in view of the great number and variety of questions involved, many of them very difficult, and embracing almost every point of maritime, statute and common law, and the imperfect condition of the cases when presented, the progress is necessarily slow.

The act of the last session of Congress that required these claims to be passed upon in the same manner as other war accounts, while it relieved this office of the responsibility of the final decisions on claims under the act of 3d March, 1849, materially retarded the settlement of these claims, as each has to be referred to the War Department for administrative examination before being adjudicated in this office, and then to be referred to the Second Comptroller for final determination, thus making the time and labor involved in the settlement of these cases nearly threefold.

The act of April 6, 1838, (vol. 5, p 225,) "directing the transfer of money remaining unclaimed by certain pensioners, and authorizing the payment of the same at the treasury of the United States," directs "that all money which has been, or may hereafter be, transmitted to the agents for paying pensions, which may have remained, or may hereafter remain, in the hands of said agents, unclaimed by any pensioner or pensioners, for the term of eight months after the same may have or may become due and payable, shall be transferred to the treasury of the United States; and that all pensions unclaimed as aforesaid shall be thereafter payable only at the treasury of the United States, and out of any money not otherwise appropriated."

By the 3d section of the act of 23d August, 1842, (vol. 5, p. 521,) the time in which such pension funds remaining unclaimed, before being paid at the treasury was extended from eight to fourteen months.

Ever since that time the construction and usage have been to pay by requisition, warrant, and draft at the treasury, for such period of the time for which the pension may have remained unclaimed as extends up to the next preceding semi-annual payment, and the balance by an order on the agent for the district in which the pensioner is enrolled. As these cases have become numerous and are constantly increasing, an onerous and unnecessary duty is devolved upon the treasury; and to relieve this it is respectfully recommended that the acts above mentioned be so amended as to authorize the payment of such cases by the proper pension agents, upon an order from this office, after such case has been properly adjudicated by the accounting officers of the treasury.

No system can now be adopted that can relieve the collection division of the difficulties heretofore mentioned in closing accounts as rapidly as officers leave the service. That can only be done by pressing forward as speedily as possible the settlement of all the accounts, which is now being done, though probably more than a year will elapse before that object can be accomplished. It is evident, however, that the present system should be materially modified, so as to prevent loss to the government, and secure the prompt settlement of all accounts. This may be done to a great extent by paying for all supplies directly from the treasury, to the creditor of the government, thus leaving the purchasing officers, as a general thing, only property accounts to make up and have adjusted, where the risk of loss is comparatively very slight.

The pension division of this office is rapidly increasing, and must be very heavy for years to come. The disbursements at many points are so very large, the great mass of them being made only twice a year, that it is almost impossible for the pension agents to make up their accounts within the time required; and delays consequently occur in auditing those accounts. The suggestion is not, therefore, improper that a large increase in the number of agencies, and a corresponding reduction in the compensation of the agents, and probably the payment quarterly of those pensions, would afford material relief in all these points, and be far more convenient and acceptable to the pensioners. The districts would thus be made smaller, the pensioners would have less distance to travel to the agencies, and the necessity would, to a great extent, be obviated of employing agents to collect their pensions, which, as matters are now constituted, must be a heavy tax on the bounty of the government, the whole of which was intended

to flow to those, or the relatives of those, who had lost life, health, or limbs in the service of their country.

Indeed, the old system might now be adopted with perfect safety and great economy of paying these pensioners by the financial agents and government depositaries, if such should be the pleasure of Congress.

I would also respectfully suggest that every disbursing officer be required to give bond and security to such an amount as may be deemed expedient, and that in no case shall advances be made to any such disbursing officer to a greater amount than will be secured to the government by such bond.

The acts of 3d March, 1809, and 3d March, 1817, require an annual report to be made to Congress of the balances unaccounted for as shown by the books of the several bureaus. These reports are of no possible practical benefit; are correct only at the date when made, as they may be changed the next day by advances, transfers, or credits; occupy much time in preparing them, and involve considerable expense in printing them. It is, therefore, respectfully recommended that these requirements of law be repealed.

The accompanying statement of the fiscal operations of this office, and of settlements made from January 1, 1820, to January 1, 1866, and continued to 30th June, 1866, is respectfully submitted. The operations and settlements of each year are shown separately, giving at a glance a correct idea of the increase of expenditures under those heads.

The foregoing report of the operations of this office shows the fact that most of the gentlemen employed in it have actively, faithfully, and efficiently discharged their duties. They have labored nobly and well, and that, too, for very inadequate compensation. There is but little heart to labor when the experience of each month clearly shows that the compensation for such service is not sufficient for the most economical support, and that every year is adding to a hopeless accumulation of debt.

Such being the fact, I earnestly and respectfully recommend that Congress be urged to adopt the tariff of salaries heretofore recommended by me, and now before that body.

Respectfully submitted:

JOHN WILSON, *Auditor.*

Hon. HUGH MCCULLOCH,
Secretary of the Treasury.

Statement of the fiscal operations of the Third Auditor's office between January 1, 1820, and January 1, 1866, and also the amount of accounts settled during said period in each year, as follows:

	1820.	1821.	1822.	1823.	1824.	1825.	1826.	1827.
Amount drawn out of the treasury in each year	$3,752,527 78	$2,971,240 49	$3,496,635 76	$3,108,101 12	$2,913,613 61	$3,487,091 99	$3,558,052 16	$2,920,829 84
Amount advanced to disbursing officers, agents, and States in each year	3,585,487 62	2,830,675 55	3,392,532 47	3,007,888 37	2,831,519 25	3,410,600 87	3,427,502 23	2,871,393 80
Amount of claims paid in each year	167,040 16	140,564 94	104,103 29	100,212 75	82,094 36	76,491 12	130,549 93	49,436 04
Amount of counter requisitions issued in favor of the Treasurer of the United States during each year			62,209 34	166,056 69	63,930 63	404,985 98	128,938 88	95,406 28
Amount of transfers in settlements in each year						100,330 80	33,443 67	80,649 06
Amount of deposits in each year						304,655 18	95,495 21	14,757 22
Amount of requisitions and treasury drafts cancelled in each year								
SETTLEMENTS.								
Amount of accounts settled of advances made to disbursing officers, agents, and States in each year	4,567,699 11	4,356,271 72	3,504,181 28	2,537,098 98	3,438,545 93	3,359,777 27	3,225,324 02	3,762,070 27
Amount of accounts settled of advances made to disbursing officers, agents, and States, under the provisions of the act of May 1, 1820, settled under the general head of "arrearages," in each year	8,620,190 83	7,615,737 24	2,504,034 99	2,118,509 86	283,280 45	107,916 19	146,345 37	94,123 53
Amount of accounts settled under the provisions of the act of March 2, 1855, on account of the "civil fund of California"								
Amount of accounts settled under the provisions of the act of March 3, 1849, on account of "military contributions in Mexico"								
Amount of accounts settled of claims allowed and paid out of the appropriations pertaining thereto	167,040 16	140,564 94	104,103 29	100,212 75	82,094 36	76,491 12	130,549 93	49,436 04

Statement of the fiscal operations of the Third Auditor's office, &c.—Continued.

	1828.	1829.	1830.	1831.	1832.	1833.	1834.	1835.
Amount drawn out of the treasury in each year	$2,786,496 68	$3,401,822 24	$4,031,580 44	$4,014,144 40	$4,070,836 27	$5,288,739 94	$6,560,246 57	$5,263,364 84
Amount advanced to disbursing officers, agents, and States in each year	2,745,402 09	3,362,476 02	3,897,491 70	3,988,898 15	4,002,509 83	5,251,135 64	6,495,846 13	5,213,914 95
Amount of claims paid in each year	41,094 59	39,346 22	134,088 74	25,246 25	68,326 44	37,604 30	64,400 44	49,449 89
Amount of counter requisitions issued in favor of the Treasurer of the United States during each year	89,137 98	112,756 61	32,703 87	136,468 45	115,356 31	292,005 56	126,705 51	149,450 94
Amount of transfers in settlements in each year	58,699 66	41,093 45	25,276 43	115,718 22	96,631 47	262,145 00	102,691 04	136,617 28
Amount of deposits in each year	30,428 32	71,663 16	7,427 44	20,750 23	18,724 84	29,860 56	24,014 47	12,833 66
Amount of requisitions and treasury drafts cancelled in each year								
SETTLEMENTS.								
Amount of accounts settled of advances made to disbursing officers, agents, and States in each year	2,822,182 22	3,608,630 64	3,083,130 73	4,658,610 45	3,506,297 28	4,944,648 16	5,652,843 81	6,969,538 56
Amount of accounts settled of advances made to disbursing officers, agents, and States, under the provisions of the act of May 1, 1820, settled under the general head of "arrearages," in each year	33,729 48	28,646 86	46,464 92	45,128 67	52,844 28	61,632 69	63,678 87	20,185 07
Amount of accounts settled under the provisions of the act of March 2, 1855, on account of the "civil fund of California"								
Amount of accounts settled under the provisions of the act of March 3, 1849, on account of "military contributions in Mexico"								
Amount of accounts settled of claims allowed and paid out of the appropriations pertaining thereto	41,094 59	39,346 22	134,088 74	25,246 25	68,326 44	37,604 30	60,400 44	49,449 89

Statement of the fiscal operations of the Third Auditor's office, &c.—Continued.

	1836.	1837.	1838.	1839.	1840.	1841.	1842.	1843.
Amount drawn out of the treasury in each year	$10,081,515 92	$11,939,359 56	$11,655,932 34	$9,649,046 92	$6,033,067 57	$7,675,509 37	$4,467,795 28	$5,389,491 86
Amount advanced to disbursing officers, agents, and States in each year	9,972,672 04	11,847,530 48	11,360,151 64	9,288,261 67	5,897,181 46	7,514,140 52	4,321,325 20	5,279,721 41
Amount of claims paid in each year	108,843 88	91,829 08	295,780 70	360,785 25	136,486 11	161,368 85	146,470 08	109,770 45
Amount of counter requisitions issued in favor of the Treasurer of the United States during each year	316,952 89	713,678 90	1,224,025 68	1,123,422 29	682,895 44	676,451 23	396,774 86	774,130 45
Amount of transfers in settlements in each year	299,186 07	644,065 43	1,160,695 52	947,434 07	630,678 93	655,110 76	383,667 25	732,242 84
Amount of deposits in each year	17,766 82	69,613 47	63,330 16	175,988 22	52,216 51	21,340 47	13,107 61	41,887 61
Amount of requisitions and treasury drafts cancelled in each year								
SETTLEMENTS.								
Amount of accounts settled of advances to disbursing officers, agents, and States in each year	6,535,253 74	9,270,056 94	11,888,567 17	10,113,979 06	8,559,130 53	7,222,605 46	5,000 790 71	7,776,813 23
Amount of accounts settled of advances made to disbursing officers, agents, and States, under the provisions of the act of May 1, 1820, settled under the general head of "arrearages," in each year	8,844 03	40,397 96	20,617 25	6,344 34	2,275 64	861 17	10,953 32	147 58
Amount of accounts settled under the provisions of the act of March 2, 1855, on account of the "civil fund of California"								
Amount of accounts settled under the provisions of the act of March 3, 1849, on account of "military contributions in Mexico"								
Amount of accounts settled of claims allowed and paid out of the appropriations pertaining thereto	108,843 88	91,829 08	295,780 70	360,785 25	136,486 11	161,368 85	146,470 08	109,770 45

Statement of the fiscal operations of the Third Auditor's office, &c.—Continued.

	1844.	1845.	1846.	1847.	1848.	1849.	1850.	1851.
Amount drawn out of the treasury in each year	$4,782,116 11	$5,888,575 89	$15,342,829 14	$25,181,061 22	$15,328,858 62	$7,911,947 96	$9,061,275 13	$13,119,113 81
Amount advanced to disbursing officers, agents, and States in each year	4,701,608 17	5,719,098 56	15,245,311 59	24,942,637 04	15,059,860 06	7,053,205 46	8,701,622 91	12,943,498 11
Amount of claims paid in each year	80,507 94	169,477 33	97,517 55	238,424 18	268,998 56	358,742 50	359,652 22	175,615 70
Amount of counter requisitions issued in favor of the Treasurer of the United States during each year	516,417 42	483,414 38	404,018 97	646,957 02	2,050,994 10	1,254,715 35	2,070,172 96	686,114 65
Amount of transfers in settlements in each year	511,196 07	441,852 21	376,644 83	613,455 02	2,014,330 34	1,247,514 04	2,056,905 13	208,203 11
Amount of deposits in each year	5,221 35	41,562 17	27,374 14	33,502 00	36,663 76	7,201 31	13,267 83	477,911 54
Amount of requisitions and treasury drafts cancelled in each year								
SETTLEMENTS.								
Amount of accounts settled of advances made to disbursing officers, agents, and States in each year	5,165,361 32	5,373,733 05	5,589,579 20	11,204,746 86	9,063,493 63	8,745,513 45	12,398,178 35	11,639,127 50
Amount of accounts settled of advances made to disbursing officers, agents, and States, under the provisions of the act of May 1, 1820, settled under the general head of "arrearages," in each year		90 00				1,323 28		447 20
Amount of accounts settled under the provisions of the act of March 2, 1855, on account of the "civil fund of California"								
Amount of accounts settled under the provisions of the act of March 3, 1849, on account of "military contributions in Mexico"						1,887,482 46	211,101 21	369,812 44
Amount of accounts settled of claims allowed and paid out of the appropriations pertaining thereto	80,507 94	169,477 33	97,517 55	238,424 18	268,998 56	358,742 50	359,652 22	175,615 70

Statement of the fiscal operations of the Third Auditor's office, &c.—Continued.

	1852.	1853.	1854.	1855.	1856.	1857.	1858.	1859.	1860.
Amount drawn out of the treasury in each year	$6,058,073 00	$14,681,533 88	$12,802,262 94	$17,083,529 28	$14,102,031 70	$17,569,858 66	$23,110,381 57	$14,109,003 88	$10,539,647 25
Amount advanced to disbursing officers, agents, and States in each year	5,903,823 89	14,400,626 28	12,544,189 80	16,704,147 00	13,120,758 32	17,242,766 42	22,584,503 19	13,927,118 34	10,352,388 88
Amount of claims paid in each year	154,249 11	280,907 60	258,073 14	379,382 28	981,273 38	327,092 24	525,878 38	181,885 54	187,258 37
Amount of counter requisitions issued in favor of the Treasurer of the United States during each year	4,590,655 44	674,256 68	8,657,404 73	3,975,832 67	2,630,785 23	1,935,805 56	1,080,068 94	1,748,351 81	1,115,718 57
Amount of transfers in settlements in each year	4,553,984 24	605,539 75	8,615,403 84	3,780,528 94	2,544,642 66	1,794,685 73	973,684 81	1,716,220 18	942,819 00
Amount of deposits in each year	36,671 20	68,716 93	42,000 89	195,303 73	86,142 57	141,119 83	106,384 13	32,131 63	172,899 57
Amount of requisitions and treasury drafts cancelled in each year									
SETTLEMENTS.									
Amount of accounts settled of advances made to disbursing officers, agents, and States in each year	7,453,925 23	14,661,044 33	19,474,148 90	13,359,300 93	16,440,291 89	14,606,563 16	15,362,245 13	20,535,395 48	15,578,738 07
Amount of accounts settled of advances made to disbursing officers, agents, and States, under the provisions of the act of May 1, 1820, settled under the general head of "arrearages," in each year		137 80	147 75	14,279 58	68,392 78	5,385 00			
Amount of accounts settled under the provisions of the act of March 2, 1855, on account of the "civil fund of California"				623,057 35	4,659 44	420 75	525 00	715 19	55
Amount of accounts settled under the provisions of the act of March 3, 1849, on account of "military contributions in Mexico"	286,774 18	160,808 09	261,570 52	98,141 68	331,300 21	190,659 10	15,937 27	98,038 28	13,076 80
Amount of accounts settled of claims allowed and paid out of the appropriations pertaining thereto	154,249 11	280,907 60	258,073 14	379,382 28	981,273 38	327,092 24	525,878 38	181,885 54	187,258 37

Statement of the fiscal operations of the Third Auditor's office, &c.—Continued.

	1861.	1862.	1863.	1864.	1865.	July 1, 1865, to January 1, 1866.	Total amount advanced and claims paid.	Total am't drawn out of the treasury.
Amount drawn out of the treasury in each year	$12,223,347 81	$232,655,673 35	$319,718,985 76	$432,270,588 96	$607,769,067 74	$61,498,012 69	$2,023,825,419 30	
Amount advanced to disbursing officers, agents, and States in each year	12,183,724 49	227,259,721 34	317,265,409 14	431,025,998 32	604,546,485 34	60,562,558 83	2,202,787,320 57	$2,023,825,419 30
Amount of claims paid in each year	39,623 32	5,395,952 01	2,453,576 62	1,244,590 64	3,222,582 40	935,453 86	21,038,098 73	
Amount of counter requisitions issued in favor of the Treasurer of the United States during each year	1,965,108 68	1,448,216 98	606,807 53	572,546 57	2,120,023 80	4,828,375 84	53,947,208 65	
Amount of transfers in settlements in each year	1,126,616 15	588,829 83	202,336 11	198,083 21	201,961 64	99,830 54	42,213,840 99	53,947,208 65
Amount of deposits in each year	838,492 53	38,365 90	203,656 42	218,779 55	482,487 16	4,385,545 30	8,777,272 60	
Amount of requisitions and treasury drafts cancelled in each year		821,021 25	200,815 00	155,683 81	1,435,575 00	343,000 00	2,956,095 06	
SETTLEMENTS.								
Amount of accounts settled of advances made to disbursing officers, agents, and States in each year	12,657,121 87	16,944,573 84	29,286,842 57	94,814,773 53	237,935,303 03	237,948,052 72	966,602,301 41	966,602,301 41
Amount of accounts settled of advances made to disbursing officers, agents, and States, under the provisions of the act of May 1, 1820, settled under the general head of "arrearages," in each year							22,086,415 98	22,086,415 98
Amount of accounts settled under the provisions of the act of March 2, 1855, on account of the "civil fund of California"							629,378 28	629,378 28
Amount of accounts settled under the provisions of the act of March 3, 1849, on account of "military contributions in Mexico"	432 41						3,925,134 65	3,925,134 65
Amount of accounts settled of claims allowed and paid out of the appropriations pertaining thereto	39,623 32	5,395,952 01	2,453,576 62	1,244,590 64	3,222,582 40	935,453 86	21,038,098 73	21,038,098 73

SUMMARY.

Amount drawn out of the treasury		$2,023,825,419 30
Amount advanced	$2,002,787,320 57	
Amount of claims paid	21,038,098 73	
	2,023,825,419 30	
Amount of counter requisitions		53,947,208 65
Amount of transfers in settlements	42,213,840 99	
Amount of deposits	8,777,272 60	
Amount cancelled	2,956,095 06	
	53,947,208 65	
Amount of settlements under "advances made"	966,602,301 41	
Amount of settlements under "general account of arrearages"	22,086,415 98	
Amount of settlements under "civil fund of California"	629,378 28	
Amount of settlements under "military contributions in Mexico"	3,925,134 65	
Amount of settlements under "claims allowed"	21,038,098 73	
		1,014,281,329 05
Amount drawn out of the treasury to January 1, 1866	2,023,825,419 30	
Amount drawn between January 1 and June 30, 1866	28,702,389 71	
		2,052,527,809 01
Amount advanced to officers, agents, and States to January 1, 1866	2,002,787,320 57	
Amount advanced to officers, agents, and States to June 30, 1866	27,208,867 83	
	2,029,996,188 40	
Amount of claims paid to January 1, 1866	21,038,098 73	
Amount of claims paid to June 30, 1866	1,493,521 88	
		2,052,527,809 01
Amount of counter requisitions to January 1, 1866	53,947,208 65	
Amount of counter requisitions from January 1 to June 30, 1866	12,766,217 08	
		66,713,425 73
Amount of transfers to January 1, 1866	42,213,840 99	
Amount of cancelled requisitions and drafts to January 1, 1866	2,956,095 06	
Amount of deposits to January 1, 1866	8,777,272 60	
	53,947,208 65	
Amount of transfers to June 30, 1866	7,746,297 35	
Amount of cancelled drafts, &c., to June 30, 1866	83,996 84	
Amount of deposits to June 30, 1866	4,935,922 89	
		66,713,425 73
Amount of accounts settled to January 1, 1866	1,014,281,329 05	
Amount of accounts settled to June 30, 1866, of advances	$157,012,787 47	
Amount of claims paid	1,493,521 88	
	158,506,309 35	
Total amount of accounts settled		1,172,787,638 40

TREASURY DEPARTMENT,
Third Auditor's Office, October 1, 1866.

REPORT OF THE FOURTH AUDITOR.

TREASURY DEPARTMENT,
Fourth Auditor's Office, October 17, 1866.

SIR: In compliance with your instructions of the 27th ultimo, I have the honor to submit a summary statement of the business of this office for the fiscal year ending with June 30, 1866. The accounts which it is my duty to adjust and settle belong exclusively to the navy, and comprise those of paymasters, navy agents, navy storekeepers, the distribution of all prize money, the registry and disbursement of allotments, the arrears of pay (from whatever cause) of officers and men in the naval service, the payment of naval bounties, naval pensions, the pay of marines, and a few other miscellaneous duties of lesser importance. It will, therefore, be evident at once that the business of the office is of great importance and responsibility, involving not only the interests of tens of thousands of individuals, but the welfare of the whole nation. The correspondence of the office in relation to all these multifarious subjects is very great, and the proper transaction of the business, the keeping the books, and the writing out

the records, require in the clerical force an amount of skill, ability, information experience, correctness, and assiduity, which can only be fully comprehended by one who is familiar with the magnitude and difficulty of the various details.

During the last fiscal year the number of cash requisitions were two thousand two hundred and forty, (2,240,) amounting to $45,983,986 03. The number of cash refunding requisitions were seven hundred and seven, (707,) amounting to $8,948,593 03. The amount of internal revenue tax credited to that fund and passed over to the Commissioner of Internal Revenue was $377,613 68 The amount of hospital fund turned over to the Secretary of the Navy, as trustee, was $107,028 22. The books of the office are currently kept fully journalized, and are not allowed to get into arrears.

The correspondence of the office indicates the extent of its business, and during the past year it has greatly increased. The letters received during that period number seventy thousand one hundred and seventeen, (70,117,) being an increase over the previous year of three thousand two hundred and ninety-five, (3,295.) The letters written numbered seventy-nine thousand eight hundred and sixty-six, (79,866,) being an increase over the year preceding of thirteen thousand five hundred and forty-five, (13,545.) The letters recorded were ninety-seven thousand and eighty-eight, (97,088,) exceeding those of the previous year by thirty-nine thousand four hundred and forty-two, (39,442.)

The letter-books of the office are getting so numerous, and reference to them is necessarily so constant, that in January last a new system of indexing them was adopted, and already there have been indexed forty-five thousand two hundred and two letters, (45,202.) Seventeen hundred and eighty-six (1,786) letters have been referred to other bureaus. Paragraph 23, section 64, of the internal revenue laws of the United States, requires that every person prosecuting claims before any of the executive departments of the government shall take out a license as a claim agent. Special attention has been paid to notifying these agents, as well as notaries doing business with the office, and four hundred and ninety-eight commissions have been received and registered. The following tabular statement sets forth these facts in the monthly order of their occurrence:

Statement of the correspondence of the Fourth Auditor's office for the fiscal year ending June 30, 1866.

Date.	Letters received.	Letters written.	Letters recorded.	Letters indexed.	Letters referred to other bureaus.	Licenses received.
1865.						
July	7,427	6,971	4,485	.....	201	.....
August	7,961	8,068	3,958	.....	176	.....
September	7,265	6,974	4,191	.....	75	.....
October	7,060	7,745	6,526	.....	166	.....
November	6,836	7,906	7,713	.....	275	.....
December	5,418	6,434	7,385	.....	307	.....
1866.						
January	5,580	6,153	10,709	6,001	227	24
February	4,633	4,826	8,653	5,241	101	34
March	4,816	5,068	9,810	8,107	57	14
April	4,218	5,810	9,421	7,716	72	40
May	4,603	7,137	13,363	7,747	76	306
June	4,300	6,174	10,874	10,390	53	80
Total	70,117	79,866	97,088	45,202	1,786	498

The bound volumes of letters have now reached the number of nine hundred and forty-nine, (949,) and contain the correspondence in an unbroken series from the 17th of September, 1798, down to the present date. The following figures show not only the number of volumes on hand, but the kind of record:

	Vols.
Letters received, including all the letters received from the year 1798.....	672
General correspondence, letters written from September 17, 1798.....	121
Paymasters' correspondence, letters written from January 1, 1835*.....	59
Executive correspondence, letters written from April 28, 1820†.....	11
Navy agents' correspondence, letters written from October 1, 1862†.....	7
Key books, including letters written and received since January 1, 1834..	48
Reported accounts—accounts reported since July 1, 1824.....	31
Total.....	949

In addition to the labors just enumerated, the letter division of the office has also recorded the reports of four hundred and seventy (470) paymasters', navy agents', and miscellaneous accounts.

The same care, promptitude, and correctness which have heretofore been bestowed upon the distribution of prize money, have been unremittingly continued during the past year. Notwithstanding the termination of the war, this branch of business will yet require a considerable period to bring it to a conclusion. Many prize cases still wait for adjudication, and many more have not yet been fully paid, owing to the tardiness of claimants and other causes, independent of the office. The following table presents a compact view of the claims received and settled during the past fiscal year:

Statement of prize money disbursed by the Fourth Auditor from July 1, 1865, to July 1, 1866.

Claims received in—		Claims settled in—		Amount.
1865.		1865.		
July.....	1,959	July.....	1,185	$168,514 44
August.....	2,506	August.....	1,738	182,532 20
September.....	1,444	September.....	1,866	286,430 95
October.....	1,760	October.....	2,577	673,653 91
November.....	3,270	November.....	2,558	391,370 65
December.....	1,312	December.....	1,068	108,725 79
1866.		1866.		
January.....	1,492	January.....	1,447	91,129 35
February.....	722	February.....	720	23,394 96
March.....	1,035	March.....	1,454	131,589 81
April.....	2,262	April.....	1,833	216,929 24
May.....	1,398	May.....	1,526	210,654 32
June.....	2,201	June.....	1,430	114,343 68
Total.....	19,402	.....	19,402	2,599,269 30

The operations of the office in regard to the marine corps, navy pensions, and navy agents and naval storekeepers residing in foreign countries, are as follows: The total number of accounts settled is two hundred and eighty-eight, (288,) embracing about eight thousand nine hundred (8,900) minor accounts, and involving disbursements to the amount of $4,100,276 24, viz:

* Date of separation from general correspondence.
† Date when made a distinct branch of record.

24 accounts of disbursing officers of the marine corps	$2,637,646 37
118 accounts of navy pension agents	215,102 85
1 account of Baring Brothers & Co	1,203,044 12
11 accounts of naval storekeepers	26,287 85
49 accounts of navy pensioners for unclaimed pensions, under the acts of April 6, 1838, and August 23, 1842	5,626 61
92 accounts of marines for arrears of pay, bounty, &c	12,568 44
Total	4,100,276 24

The number of requisitions registered is one hundred and five, (105,) viz:

Fifty-five drawn by the Secretary of the Interior for advance to navy pension agents.

Forty-two for payments to individual pensioners of balances due upon settlement of their accounts at the Treasury Department.

Eight refunding and transfer requisitions.

The number of letters written in relation to the business of this division is eight hundred and twenty-four, (824.)

The number of pensioners whose names have been added to the pension list during the year is two hundred and six, (206.)

Owing to the great diminution of the naval force of the country since my last annual report, the number of allotments has much diminished. In order, however, to promptly meet the necessities of the families of those who make them, no care or labor has been spared to have the work properly performed. The following table gives a view of these transactions:

Tabular statement of work performed in the allotment division for the fiscal year ending June 30, 1866.

Date.	Letters received.	Letters written.	Allotments registered.	Allotments discontinued.
1865.				
July	542	674	273	859
August	435	865	318	1,468
September	325	431	521	586
October	269	345	360	320
November	187	317	280	440
December	207	266	263	167
1866.				
January	215	279	257	171
February	150	220	92	154
March	217	256	159	205
April	162	185	210	117
May	171	260	181	168
June	216	271	129	300
Total	3,096	4,369	3,043	4,955

Transferred and registered in new book, 3,960.

The subjoined table gives an account of the money paid on allotments by the various navy agents:

Statement of amount paid for allotments by navy agents during the year 1865.

New York	$439,216 96
Boston	332,133 00
Philadelphia	244,336 95

Washington	$36,039 00
Baltimore	105,788 45
Portsmouth	34,278 50
San Francisco	206 98
Total	1,191,999 84

The number of paymasters' accounts received during the past fiscal year is five hundred and sixty-one, (561,) being one hundred and forty (140) more than during the previous year. The number of accounts settled was four hundred and thirty-five, (435,) an excess over the preceding year of one hundred and fifty-nine, (159.) The amount of cash involved is double the amount of the year before. The following table presents a detailed and monthly view of the business:

Statement of the accounts received and settled in the paymaster's division from July 1, 1865, to July 1, 1866, with the amount of cash disbursed in those settled, and the number of letters written in relation to the same.

Date.	Accounts received.	Accounts settled.	Cash disbursed.	Letters written.
1865.				
July	65	27	$2,275,601 99	398
August	81	38	2,762,806 80	406
September	98	25	5,445,323 65	421
October	67	28	3,216,855 42	329
November	54	32	2,985,218 79	322
December	35	37	5,970,072 78	307
1866.				
January	32	38	6,383,172 47	363
February	33	31	1,492,147 08	293
March	25	47	2,786,853 59	287
April	28	37	5,867,652 41	308
May	28	40	2,064,631 56	337
June	15	55	5,474,620 80	313
Total	561	435	46,724,957 34	4,084

The settlement of navy agents' accounts during the past fiscal year has been prosecuted in a very satisfactory manner. As I have explained in former reports, no adequate conception of the intricacy, difficulty, and extent of these accounts can be formed, except by an acquaintance with them, or careful inquiry. Millions of dollars are involved in the respective accounts, and the vouchers to be examined amount not only to thousands, but to tens of thousands. Thus, though the number of accounts settled seems small, the labor has been great and complicated. The annexed table gives a view of this branch of business:

Annual report of the navy agents' division for the fiscal year ending June 30, 1866.

Date.	Accounts received.	Accounts settled.	Cash disbursements.	Number of vouchers.	Letters written.
1865.					
July	3	2	$1,327,858 44	1,556	17
August	3	3	1,144,541 16	2,553	20
September		2	5,984,748 35	14,067	30
October	4	3	4,931,304 89	16,210	20
November	5	3	1,144,208 01	1,716	16
December	3	2	806,688 48	1,916	18
1866.					
January	4	5	5,704,467 42	11,272	18
February	4	3	12,576,463 45	21,668	23
March	6	4	4,930,309 44	12,015	20
April	6	4	1,733,850 01	7,174	13
May	5	7	9,159,618 01	14,559	16
June	6	6	5,213,918 33	8,848	18
Total	49	44	54,657,975 99	113,554	229

Accounts remaining on hand June 30, 1866, 31. Average number of clerks, 54.

The division of general claims has performed efficient service during the past fiscal year, as the annexed statement will show. The number of claims shown by this report is four thousand eight hundred and eighty-two (4,882) more than by the last, and the number adjusted is six thousand nine hundred and seventy (6,970) more than during the former year.

Annual report of general claim division.

Claims.	Number.	Claims.	Number.	Amount.
1865.		1865.		
On hand July 1	1,877	Adjusted in July	601	$76,041 77
Received in July	948	Adjusted in August	569	41,984 27
Received in August	960	Adjusted in September	500	37,808 91
Received in September	908	Adjusted in October	1,228	88,838 81
Received in October	812	Adjusted in November	1,610	86,574 40
Received in November	1,419	Adjusted in December	948	67,126 53
Received in December	1,098			
1866.		1866.		
Received in January	612	Adjusted in January	848	72,935 21
Received in February	592	Adjusted in February	947	67,828 66
Received in March	504	Adjusted in March	833	47,951 92
Received in April	458	Adjusted in April	1,156	65,941 28
Received in May	787	Adjusted in May	1,048	70,863 37
Received in June	1,080	Adjusted in June	938	70,857 36
Total	12,055		11,226	797,752 49

Number of accounts remaining on hand June 30, 1866, 829.

Of the claims remaining unsettled there were received in September, 1865, 5; in October, 1865, 14; in November, 1865, 57; in December, 1865, 38.

Of the claims remaining unsettled there were received in January, 1866, 92; in February, 1866, 88; in March, 1866, 22; in April, 1866, 23; in May, 1866, 87; in June, 1866, 403.

Reports have been made upon 23 applications for admission to Naval Asylum; 40 bounty-land and 50 pension cases, and 30,302 letters written.

Such, sir, is a concise statement of the operations of this office during the last fiscal year, and I think I may properly take pleasure in presenting it as a creditable example of the operations of the department. I am gratified that I can sincerely commend the clerical force of this office, both male and female. With very few passing exceptions their assiduity deserves decided praise, and their competency is rendered more efficient and striking with each year of experience. The chiefs of divisions have constantly gratified me by the fitness they have shown for their positions, and the satisfactory manner in which they have discharged their duties. The co operation of Mr. William B. Moore, my chief clerk, has been all I could wish, and his intelligence, capacity, and judicious management have very greatly assisted and relieved my own labors. It is not the least source of satisfaction to me that I can report the most entire harmony as prevailing throughout this office. So far as I am aware, there is no personal animosity or ill feeling existing between any of its members, but esteem, friendship, and courtesy characterize their whole deportment with each other. It has pained me that clerks so faithful and so able, during the long period of high prices and pecuniary stringency, should not have had their compensation increased, while in other branches of the public service, outside of the departments, salaries have properly been raised. It is true, something has been done for a few in the way of extra compensation, but it seems to me that while the currency continues inflated, and the paper dollar is not on a par with the gold one, faithful clerks should be enabled to meet high prices as well as those around them. I know, sir, that you appreciate these circumstances, and that personally you cannot change them; but I hope they may receive in other quarters that careful consideration which, in my judgment, they deserve.

In conclusion, I beg leave to express my sense of the kindness and courtesy which I, like all others under your superintendence, have invariably received, and of the respect and esteem with which I am, sir,

Very truly, your obedient servant,

STEPHEN J. W. TABOR,
Auditor.

Hon. HUGH MCCULLOCH,
Secretary of the Treasury.

REPORT OF THE FIFTH AUDITOR.

TREASURY DEPARTMENT, FIFTH AUDITOR'S OFFICE,
October 20, 1866.

SIR: During the fiscal year ending June 30, 1866, there were adjusted in this office one thousand three hundred and thirty-nine (1,339) accounts pertaining to the consular and ministerial service, and seven thousand nine hundred and seventy-nine (7,979) accounts pertaining to the internal revenue service. The amount involved in these accounts was two hundred and forty-one million nine hundred and ninety-eight thousand nine hundred and thirteen dollars and seventy-seven cents, ($241,998,913 77.) The accompanying schedules, marked A to M, exhibit, somewhat in detail, the operations of the office.

For interesting information touching the assessment and collection of the internal revenue and the various branches of that important service, I respectfully refer you to accompanying statements H to M, inclusive.

I solicit your attention to the gratifying fact, that during the last year, for the first time in the history of the government, our consular system was self-supporting—the statement showing an excess over all expenses of $91,906 62. In view of this condition of things, so long aimed at, but hitherto unattained by the government, I respectfully submit to you, hoping that the subject may be brought before Congress, the propriety of increasing the salaries attached to many of our principal consulates. It is a notorious fact, that our consuls receive less compensation than those of any other considerable power in Christendom, and, as a consequence, the dignity and credit of the country are often made to suffer abroad. Many of our foreign representatives are wholly unable to maintain an equality with those of other powers by reason of their insufficient salaries, which, so far from supplying means to sustain any social or official consequence, are hardly adequate to support the consul's family in the plainest manner. It is believed that a just and liberal increase of consular salaries as above suggested would, in many respects, inure to the essential advantage of the government.

The largely increasing business of the office during the year has been promptly disposed of, and I take pleasure in bearing public testimony to the ability and fidelity with which, almost without exception, the clerks of the office have discharged their difficult and responsible duties.

I am, sir, with great respect, your obedient servant,

C. M. WALKER, *Auditor.*

Hon. H. McCULLOCH, *Secretary of the Treasury.*

A.—*Statement of the expenses of all missions abroad for salaries, contingencies, and loss by exchange from July* 1, 1865, *to June* 30, 1866, *as shown by accounts adjusted in this office.*

Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
GREAT BRITAIN.				
CHARLES F. ADAMS, *minister.*				
From July 1, 1865, to June 30, 1866	$16,655 00	$1,767 05		
BENJ. MORAN, *secretary of legation.*				
From July 1, 1865, to June 30, 1866	2,523 75			
DENIS R. ALWARD, *ass't sec. of legation.*				
From July 1, 1865, to June 30, 1866	1,455 00			
	20,633 75	1,767 05	.....	$22,400 80
FRANCE.				
JOHN BIGELOW, *minister.*				
From July 1, 1865, to June 30, 1866	16,655 00	4,201 09	$137 12	
JOHN HAY, *secretary of legation.*				
From July 1, 1865, to June 30, 1866	2,523 75			
GEO. P. POMEROY, *ass't sec. of legation.*				
From July 1, 1865, to June 30, 1866	1,455 00			
	20,633 75	4,201 09	137 12	24,971 96
RUSSIA.				
C. M. CLAY, *minister.*				
From July 1, 1865, to June 30, 1866	11,430 00	1,148 86		
JER. CURTIN, *secretary of legation.*				
From July 1, 1865, to June 30, 1866	1,740 00			
	13,170 00	1,148 86	.....	14,318 86

Statement of expenses of all missions abroad, &c.—Continued.

Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
PRUSSIA.				
N. B. JUDD, *late minister.*				
From July 1, 1865, to August 31, 1865....	$2,021 74	$153 07		
H. KREISSMAN, *late sec. of legation.*				
From July 1, 1865, to September 12, 1865..	513 55	.....	$24 56	
JOS. A. WRIGHT, *minister.*				
From August 24, 1865, to June 30, 1866 ..	9,811 63	529 78		
For transit and 30 days' salary while receiving instructions.....	1,699 31			
JOHN C. WRIGHT, *secretary of legation.*				
From September 12, 1865, to June 30, 1866.	1,402 33			
	15,448 56	682 85	24 56	$16,155 97
AUSTRIA.				
J. L. MOTLEY, *minister.*				
From July 1, 1865, to June 30, 1866.....	11,430 00	735 60		
G. W. LIPPITT, *secretary of legation.*				
From July 1, 1865, to June 30, 1866.....	1,740 00			
	13,170 00	735 60	.....	13,905 60
MEXICO.				
WM. H. CORWIN, *chargé d'affaires.*				
From July 1, 1865, to May 10, 1866	4,087 50	143 75	.....	4,231 25
SPAIN.				
JOHN P. HALE, *minister.*				
From July 1, 1865, to June 30, 1866.....	11,430 00	3,651 92	185 33	
H. J. PERRY, *secretary of legation.*				
From July 1, 1865, to June 30, 1866.....	1,740 00			
	13,170 00	3,651 92	185 33	17,007 25
BRAZIL.				
J. W. WEBB, *late minister.*				
From July 1, 1865, to September 30, 1865.	2,857 50			
W. V. V. LIDGERWOOD, *acting chargé.*				
From October 1, 1865, to June 30, 1866 ...	4,292 50	181 48	299 98	
	7,150 00	181 48	299 98	7,631 46
CHINA.				
A. BURLINGAME, *minister.*				
From July 1, 1865, to June 30, 1866, (accounts not received)	11,430 00			
S. W. WILLIAMS, *secretary of legation.*				
From July 1, 1865, to June 30, 1866, (accounts not received)	4,780 00			
	16,210 00	.....	.....	16,210 00
BELGIUM.				
H. S. SANFORD, *minister.*				
From July 1, 1865, to June 30, 1866.....	7,155 00	952 60	57 65	8,165 25

Statement of expenses of all missions abroad, &c.—Continued.

Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
PERU.				
C. ROBINSON, *late minister.*				
From July 1, 1865, to December 21, 1865..	$5,115 98	$250 71		
A. P. HOVEY, *minister.*				
From December 21, 1865, to June 30, 1866.	4,765 00			
C. EYTINGE, *secretary of legation.*				
From July 1, 1865, to June 30, 1866	1,455 00			
	11,335 98	250 71	.....	$11,586 69
TURKEY.				
E. JOY MORRIS, *minister.*				
From July 1, 1865, to June 30, 1866.....	7,155 00	2,784 52	$303 08	10,242 60
ITALY.				
GEORGE P. MARSH, *minister.*				
From July 1, 1865, to June 30, 1866.....	11,430 00	269 27		
GREEN CLAY, *secretary of legation.*				
From July 1, 1865, to June 30, 1866.....	1,740 00			
	13,170 00	269 27	....	13,439 27
SWEDEN.				
JAMES H. CAMPBELL, *minister.*				
From July 1, 1865, to June 30, 1866.....	7,155 00	207 47	75 56	7,438 03
DENMARK.				
G. H. YEAMAN, *minister.*				
From July 1, 1865, to June 30, 1866.....	7,155 00	480 28	.....	7,635 28
GUATEMALA.				
FITZ H. WARREN, *minister.*				
For transit and salary to June 20, 1866....	1,520 14	113 40	.....	1,633 54
NEW GRENADA.				
A. A. BURTON, *minister.*				
From July 1, 1865, to June 30, 1866.....	7,155 00	179 20	.....	7,334 20
SWITZERLAND.				
G. G. FOGG, *late minister.*				
From July 1, 1865, to November 11, 1865.	2,313 71	169 41	225 00	
GEORGE HARRINGTON, *minister.*				
From July 12, 1865, to June 30, 1866	7,081 93	484 91	67 66	
PORTUGAL.	9,395 64	654 32	292 66	10,342 62
JAMES E. HARVEY, *minister.*				
From July 1, 1865, to June 30, 1866.....	7,155 00	1,224 93	92 12	8,472 05
PONTIFICAL STATES.				
RUFUS KING, *minister.*				
From July 1, 1865, to June 30, 1866, (accounts not received).....	7,155 00	.....	.....	7,155 00

Statement of expenses of all missions abroad, &c.—Continued.

Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
NETHERLANDS.				
JAMES S. PIKE, *minister.* From July 1, 1865, to June 30, 1866	$7,155 00	$366 45	$58 01	$7,579 46
NICARAGUA.				
A. B. DICKINSON, *minister.* From July 1, 1865, to June 30, 1866.....	7,155 00	407 00	.....	7,562 00
HAWAIIAN ISLANDS.				
J. MCBRIDE, *minister.* From July 1, 1865, to June 30, 1866	7,155 00	116 00	85 10	7,356 10
HONDURAS.				
T. H. CLAY, *minister.* From July 1, 1865, to June 30, 1866.....	7,155 00	670 26	.....	7,825 26
ARGENTINE CONFEDERATION.				
R. C. KIRK, *minister.* From July 1, 1865, to June 30, 1866.....	7,155 00	114 57	374 73	7,644 30
CHILI.				
THOMAS H. NELSON, *late minister.* From July 1, 1865, to June 15, 1866, including sixty days for transit.....	9,137 28	614 42	322 84	
CHARLES S. RAND, *late sec. of legation.* From July 1, 1865, to March 12, 1866.....	1,015 33	66 20		
J. KIRKPATRICK, *minister.* From December 16, 1865, to June 30, 1866, including transit and thirty days awaiting instructions	6,956 28			
E. F. COOK, *secretary of legation.* From December 16, 1865, to June 30, 1866, including salary for thirty days awaiting instructions.....	909 45			
	18,018 34	680 62	322 84	19,021 80
PARAGUAY.				
C. A. WASHBURN, *minister.* From July 1, 1865, to June 30, 1866	7,155 00	.....	159 38	7,314 38
ECUADOR.				
F. HASSAUREK, *late minister.* From July 1, 1865, to April 3, 1866.....	5,426 22	312 34	198 28	5,936 84
VENEZUELA.				
E. D. CULVER, *minister.* From July 1, 1865, to June 30, 1866.....	7,155 00	257 30	30 00	7,442 30
COSTA RICA.				
C. N. RIOTTE, *minister.* From July 1, 1865, to June 30, 1866.....	7,155 00	200 58	449 00	7,804 58

Statement of expenses of all missions abroad, &c.—Continued.

Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
SALVADOR.				
J. B. PARTRIDGE, *minister.* From July 1, 1865, to June 30, 1866.....	$7,155 00	$325 18	.....	$7,480 18
HAYTI.				
H. E. PECK, *United States commissioner.* From July 1, 1865, to June 30, 1866.....	7,155 00	.....	.....	7,155 00
BOLIVIA.				
A. A. HALL, *minister.* From July 1, 1865, to June 30, 1866*.....	7,155 00	.....	.....	7,155 00
LIBERIA.				
A. HANSON, *commissioner.* From July 1, 1865, to June 30, 1866.....	3,830 00	39 03	.....	3,869 03
JAPAN.				
A. L. C. PORTMAN, *chargé d'affaires and interpreter.* From July 1, 1865, to June 30, 1866	4,780 00	605 23	$600 84	5,986 07
JUDGES AND ARBITRATORS *Under the provisions of treaty with Great Britain of April 7, 1862.*				
TRUMAN SMITH, *judge, New York*	2,405 00			
BENJAMIN PRINGLE, *judge, Capetown*.....	2,405 00	169 40	34 30	
C. V. DYER, *judge, Sierra Leone*.....	2,405 00			
CEPHAS BRAINARD, *arbitrator, New York.*	980 00			
WILLIAM L. AVERY, *arbitrator, Capetown.*	1,930 00			
T. R. HIBBARD, *arbitrator, Sierra Leone*...	1,930 00			
	12,055 00	169 40	34 30	12,258 70
Total.....	.....	.....	3,780 54	359,668 68

* Accounts not received.

B.—*Statement of consular returns of salaries, fees, and loss in exchange for the fiscal year ending June 30, 1866.*

No.	Consulates.	Salaries.	Fees.	Loss in exchange.
	A.			
1	Antigua	$664 40	$39 50	.....
2	Amoor river	582 88	58 17	.....
3	Algiers	521 74	.....	$43 05
4	Antwerp	3,552 34	3,098 88	.....
5	Amsterdam	1,000 00	794 50	19 59
6	Aix-la-Chapelle	2,500 00	4,045 50	86 97
7	Alexandria	.....	.....	.....
8	Amoy	2,494 57	514 30	161 37
9	Apia	.....	.....	.....
10	Aux Cayes	796 19	235 00	.....
11	Acapulco	2,000 00	1,029 47	.....
12	Aspinwall	2,500 00	4,847 07	.....
	B.			
13	Bristol	812 50	509 92	4 20
14	Belfast	2,141 30	12,230 93	.....
15	Bay of Islands	.....	.....	.....
16	Barbadoes	472 82	307 86	.....
17	Bermuda	562 50	248 19	.....
18	Bordeaux	2,000 00	7,720 13	3 39
19	Barcelona	472 83	47 51	34 98
20	Bilbao	791 66	22 50	24 62
21	Batavia	1,000 00	408 37	43 56
22	Bergen	723 04	12 75	53 18
23	Bremen	3,000 00	3,395 75	.....
24	Basle	2,000 00	6,025 06	.....
25	Beirut	2,000 00	1,033 00	448 56
26	Bahia	1,987 17	792 41	36 55
27	Buenos Ayres	2,000 00	4,989 94	.....
28	Bangkok	2,799 99	181 40	338 46
29	Brindisi	1,368 13	.....	.....
30	Boulogne	1,047 55	238 00	33 64
	C.			
31	Cork	2,000 00	312 21	26 11
32	Calcutta	5,000 00	3,550 08	.....
33	Cape Town	1,474 18	408 80	147 52
34	Cadiz	1,846 46	886 68	73 27
35	Curacoa	705 16	505 16	.....
36	Constantinople	3,771 97	318 83	527 56
37	Canea	3,993 84	.....	.....
38	Cyprus	739 12	.....	.....
39	Canton	2,000 00	925 81	.....
40	Cape Haytien	1,000 00	322 13	.....
41	Carthagena	625 00	353 90	.....
42	Callao	4,498 64	5,103 45	.....
43	Cobija	500 00	118 03	.....
44	Coaticook	1,500 00	3,489 25	4 60
45	Chin-Kiang	4,823 12	720 49	196 47
46	Clifton	412 74	400 75	1 16
	D.			
47	Dundee	2,000 00	5,716 45	.....
48	Demerara	2,000 00	1,373 69	.....
	E.			
49	Elsinore	1,500 00	7 75	86 85
50	Erie	1,125 00	4,201 99	.....

B.—*Statement of consular returns of salaries, fees, &c*—Continued.

No.	Consulates.	Salaries.	Fees.	Loss in exchange.
	F.			
50	Fort Erie	$1,125 00	$4,201 99	
51	Funchal	1,687 49	110 50	$846 68
52	Fayal	750 00	728 65	
53	Frankfort-on-the-Main	3,891 30	2,785 25	19 11
54	Foo-Choo	5,002 68	695 71	89 57
	G.			
55	Genoa	1,837 91	1,257 82	19 25
56	Glasgow	3,000 00	10,498 88	
57	Geneva	1,500 00	1,187 00	23 19
58	Gaspe Basin	460 60	31 39	8 70
59	Guayaquil	750 00	222 52	
60	Gottenburg	652 17	172 31	38 84
61	Galatza	1,528 53	5 00	13 43
62	Gaboon	1,579 66	25 63	
63	Guayamas	1,648 00	1,530 38	6 23
64	Gibraltar	1,500 00	476 06	
65	Goderich	872 29	491 59	1 00
	H.			
66	Hong Kong	6,029 48	6,306 06	
67	Halifax	2,000 00	3,390 32	
68	Havre	6,000 00	6,730 57	6 63
69	Havana	6,000 00	22,745 31	
70	Hamburg	2,000 00	10,928 23	156 40
71	Honolulu	4,000 00	6,141 26	
	J.			
72	Jerusalem	1,790 17	4 00	157 54
	K.			
73	Kingston, Jamaica	1,842 39	1,223 77	2 62
74	Kanagawa	3,000 00	1,373 41	991 45
75	Kingston, Canada West	1,500 00	2,029 04	
	L.			
76	London	7,500 00	42,198 75	
77	Liverpool	8,494 57	33,381 92	
78	Leeds	2,000 00	3,571 00	
79	Lisbon	464 67	133 25	30 37
80	Lyons	2,399 45	8,085 25	11 21
81	La Rochelle	1,255 43	508 41	36 49
82	Leipsic	1,500 00	7,210 75	
83	Leghorn	1,500 00	1,478 57	21 30
84	Lanthala	1,000 00	57 25	474 65
85	La Paz	970 83	470 04	
86	La Union	819 29	107 30	
87	Laguayra	1,500 00	766 16	
88	Lahaina	3,000 00	196 94	100 39
	M			
89	Manchester	2,250 00	27,331 50	
90	Melbourne	3,000 00	1,974 56	
91	Malta	750 00	144 62	43 87
92	Montreal	4,000 00	8,599 68	
93	Moscow	2,499 02	14 00	238 08
94	Marseilles	3,555 86	4,432 24	
95	Martinique	656 24	216 46	
96	Malaga	1,500 00	1,032 44	31 60
97	Matanzas	2,500 00	5,455 05	
98	Macao	858 33	30 99	285 04

B.—*Statement of consular returns of salaries, fees, &c.*—Continued.

No.	Consulates.	Salaries.	Fees.	Loss in exchange.
99	Munich	$1,593 40	$1,101 75	$9 27
100	Messina	1,500 00	1,174 50	.....
101	Mexico	1,750 00	633 71	.....
102	Matamoras	1,013 73	7,828 87	.....
103	Manzanillo	1,083 33	86 55	.....
104	Maracaibo	827 44	.....	.....
105	Montevideo	1,000 00	2,133 68	.....
106	Maranham	2,581 52	392 05	48 81
107	Mauritius	2,500 00	379 48	101 92
108	Madagascar	645 42	.....	15 00
	N.			
109	Naples	.....	.....	.....
110	Nassau, N. P	.....	.....	.....
111	New Castle	1,500 00	1,680 00	3 36
112	Nantes	452 45	126 50	16 97
113	Nice	1,059 76	69 90	15 90
114	Napoleon Vendee	399 46	.....	.....
115	Nagasaki	4,978 28	489 70	583 77
116	Ningpo	750 00	35 84	232 05
	O.			
117	Odessa	2,000 00	78 38	276 68
118	Oporto	1,500 00	295 50	98 77
119	Omoa and Truxillo	1,250 00	160 25	.....
	P.			
120	Paris	6,732 97	50,188 00	.....
121	Prince Edward island	848 87	486 53	4 63
122	Port Stanley	4,250 00	442 03	833 07
123	Port Mahon	1,500 00	20 00	72 29
124	Ponce	2,114 01	1,545 85	.....
125	Paramaribo	375 00	66 61	.....
126	Paso del Norte	500 00	50 00	.....
127	Panama	3,166 12	1,457 61	.....
128	Pernambuco	2,000 00	1,461 76	141 38
129	Para	1,000 00	1,504 53	.....
130	Payta	500 00	181 54	.....
131	Pictou	1,500 00	610 05	.....
132	Palermo	1,500 00	2,585 29	.....
133	Piræus	1,000 00	35 60	114 23
134	Prescott	1,500 00	1,939 70	.....
	Q.			
135	Quebec	375 00	237 23	2 20
	R.			
136	Rio de Janeiro	6,000 00	3,022 98	161 54
137	Revel	2,000 00	.....	314 47
138	Rotterdam	2,000 00	2,495 11	.....
139	Rio Grande	1,000 00	683 38	32 30
	S.			
140	St. John, N. B	375 00	1,095 15	.....
141	St Petersburg	1,218 84	273 00	26 82
142	St. Paul de Loando	1,000 00	62 88	.....

B.—*Statement of consular returns of salaries, fees, &c.*—Continued.

No.	Consulates.	Salaries.	Fees.	Loss in exchange.
143	St. Thomas	$4,857 96	$1,631 26	.....
144	St. Domingo	65 93	.....	.....
145	St. Catharine's	361 42	.....	.....
146	Santander	452 44	17 18	$26 91
147	Singapore	3,125 00	947 66	111 19
148	Santiago de Cuba	2,500 00	1,158 24	.....
149	San Juan	2,000 00	880 41	.....
150	Santiago, Cape Verde	937 50	141 38	112 66
151	Santa Cruz	1,500 00	174 25	3 08
152	Stockholm	595 11	43 75	5 35
153	Stuttgart	1,000 00	2,912 05	.....
154	Spezzia	1,000 00	4 00	14 27
155	Smyrna	2,500 00	1,580 11	121 91
156	Scio	411 68	.....	20 20
157	Shanghai	3,000 00	3,897 56	4 12
158	Swatow	2,625 00	361 64	107 83
159	San Juan del Norte	2,000 00	668 57	.....
160	San Juan del Sur	2,534 01	407 72	.....
161	Sabanilla	500 00	453 55	.....
162	Santos	375 00	6 00	47 80
163	Stettin	1,082 42	339 68	22 08
164	Southampton	2,000 00	227 49	.....
165	St. Helena	1,500 00	474 54	.....
166	Sarnia	1,500 00	613 97	.....
	T.			
167	Tehuantepec	379 08	.....	.....
168	Tangier	3,000 00	.....	325 32
169	Trieste	2,000 00	1,127 38	.....
170	Tampico	1,166 03	508 26	.....
171	Tabasco	1,302 19	17 50	18 41
172	Trinidad de Cuba	2,588 36	1,784 57	.....
173	Trinidad island	836 53	234 12	.....
174	Turk's islands	2,714 29	704 59	.....
175	Tumbez	1,144 00	82 33	70 39
176	Tahiti	750 00	237 84	60 73
177	Taleahuano	1,000 00	639 81	.....
178	Toronto	1,500 00	6,690 25	.....
	V.			
179	Valparaiso	3,277 17	1,939 83	.....
180	Vienna	1,125 00	2,432 50	.....
181	Valencia	708 87	31 49	37 17
182	Venice	746 53	247 00	25 90
183	Vera Cruz	3,500 00	1,990 99	10 61
	W.			
184	Windsor	1,500 00	1,745 47	.....
	Z.			
185	Zurich	3,294 02	7,739 75	.....
186	Zanzibar	1,000 00	302 63	170 94
	Total	340,899 34	442,477 56	9,671 60

RECAPITULATION.

Total fees received		$442,477 56
Total salaries paid	$340,899 34	
Total loss in exchange	9,671 60	
		350,570 94
Excess of fees over disbursements for salary and loss in exchange		$91,906 62

REMARKS.

No.
1. Salary paid to December 10, 1865.
2. Accounts for 1st and 2d quarters 1866 not received.
3. Salary paid to November 5, 1865.
4. Including salary of John Wilson while receiving instructions and making transit to his post; and salary of A. W. Crawford during transit home; and salary of B. M. Wilson, consular clerk, from January 5, 1866.
7. Accounts suspended.
8. Account for 2d quarter 1866 not received.
9. Accounts suspended.
10. Account for 2d quarter 1866 not received.
13. Salary paid to January 15, 1866.
14. Including salary of T. Frean while making transit home.
15. No returns.
16. Salary paid to October 24, 1865.
17. Salary paid to November 15, 1865.
19. Salary paid to October 24, 1865.
20. Salary paid to January 10, 1866.
22. Salary paid to November 4, 1865, at post; and from May 26 to July 29, 1866, for O. E. Dreutzer's transit home.
25. Loss in exchange allowed Henry Wood, late consul, from March 31, 1855, to March 31, 1859.
26. Including salary for 3d and 4th quarters 1864; and R. A. Edes's salary while receiving instructions and making transit to post.
28. Including salary of J. M. Wood while in transit to his post.
29. Salary paid to May 29, 1866.
30. Salary paid from October 20, 1865.
33. Including salary of W. L. Avery, arbitrator, from April 1 to June 30, 1866. No returns from the consul for 2d quarter 1866.
34. Including salary of R. F. Farrell while receiving instructions and making transit to his post.
35. Salary paid to December 20, 1865.
36. Including additional salary of A. Thompson, from October 1, 1860, to April 8, 1861, as vice-consul general; also, his salary as marshal for the 2d quarter 1866.
37. Including salary of E. A. Alexis from November 12, 1863, to August 3, 1865; and salary of W. J. Stillman while receiving instructions.
38. Returns incomplete.
39. Accounts for 1st and 2d quarters 1866 not received.
41. Including salary for 2d quarter 1865.
42. Including salary for a part of the previous fiscal year.
45. Salary for previous fiscal year included. Returns for the present year incomplete.
50. Account for the 2d quarter 1866 not received.
51. Including salary of C. A. Leas while in transit to his post of duty.
53. Including salary of James Wentworth, consular clerk, from September 28, 1865.
54. Including salary for 1st and 2d quarters 1865; and salary of A. Canfield while receiving instructions and making transit to his post. Account for 2d quarter 1866 not received.
55. Including salary of O. M. Spencer while receiving instructions and making transit to his post.
58. Salary paid to October 21, 1865.
60. Salary paid at post to November 9, 1865, and transit home.
61. Salary paid to April 22, 1866, at post, and for transit home.
62. Including salary for 1st and 2d quarters 1865. Account for 2d quarter 1866 not received.
63. Including salary from February 1 to March 31, 1865, less salary for twenty-four days' absence without pay in 3d quarter 1865.
65. Salary paid from December 2, 1835.
66. Including salary of F. D. Williams from March 26 to July 1, 1865; and of I. J. Allen while in transit to his post.
69. Including salary for 2d quarter 1865. Account for 2d quarter 1866 not received.
72. Including salary of A. Rhodes while in transit from Jerusalem to Paris; and of V. Beauboucher while making the transit to his post. Account for 2d quarter 1866 not received.
73. Salary paid A. Gregg while receiving instructions and making transit to his post; and from October 6, 1865, at post.
77. Including salary of A. Rhodes, consular clerk, from July 3, 1865.
79. Salary paid to October 22, 1865.

80. Including salary of A. J. DeZeyk, consular clerk, from October 1, 1865.
81. Including salary of T. Hyatt for transit from his post. Account for 2d quarter 1866 not received.
84. Salary for 2d quarter 1865 included. Account for 2d quarter 1866 not received.
85. Salary paid to February 22, 1866.
86. Salary paid to October 17, 1865, including 2d quarter 1865.
89. Account for 2d quarter 1866 not received.
90. Account for 2d quarter 1866 not received.
91. Salary paid to December 31, 1865.
93. Including salary of R. Fitzgerald while receiving instructions, and while in transit to and from his post of duty.
94. Including salary of G. G. Fleurot for instructions and transit to his post; and of G. W. Van Horne for transit home.
95. Salary paid to October 27, 1865, at post, and for transit home.
98. Salary paid to January 26, 1866
99. Including salary of F. Webster from October 1, 1864, to May 4, 1865.
101. Including salary from October 1, 1864, to June 30, 1865.
102. Including salary of W. G. Manck from April 13th to 18th, 1866; also, $1,949 90 fees, received by E. Dorsey Etchinson while in charge of the consulate, not accounted for by him.
103. Salary paid to March 21, 1866.
104. Salary paid to October 19, 1865, including the 2d quarter 1865.
106. Including salary of A. Thomson from January 1, 1857, to October 30, 1858. Account for 2d quarter 1866 not received
108. Salary paid from February 13 to June 14, 1866, for instructions and transit to post.
109. Accounts suspended.
110. No returns.
112. Salary paid to October 19, 1865.
133. Salary paid to December 14, 1865, including the 2d quarter 1865.
114. Salary paid to September 7, 1865, at post, and for transit home.
115. Including salary of W. P. Mangum during transit to post; and of J. G. Walsh for 1st and 2d quarters 1865. Account for 2d quarter 1866 not received.
116. Embracing only 1st quarter 1864.
119. Including salary for 2d quarter 1865.
120. Including salary of E. Tuck, consular clerk, from July 13, 1865; and James Hand, consular clerk, from February 26, 1866; and Wm. Hine, consular clerk, from March 5, 1866.
121. Accounts for part of fiscal year suspended.
122. Embracing salary from July 1, 1864, to September 30, 1865.
124. Embracing salary from January 1, 1865, to May 28, 1866.
125. Salary paid to September 30, 1865.
135. Salary paid to September 30, 1865.
140. Salary paid to September 30, 1865.
141. Accounts of J. Curtain for part of fiscal year suspended. Includes salary of George Pomutz for instructions and transit to post; and of W. E. Phelps for transit home.
143. Including salary for period of instructions and transit to post of J. C. Walker.
144. Accounts of Paul T. Jones suspended.
145. Salary paid to November 10, 1865.
146. Salary paid to October 19, 1865.
147. Including salary for 2d quarter 1865.
150. Including salary for 1st and 2d quarters 1865. Account for 2d quarter 1866 not received.
152. Salary paid to October 21, 1865, at post, and for transit home.
156. Salary paid to August 16, 1865, at post, and for transit home.
157. Account for 2d quarter 1866 not received.
158. Account for 2d quarter 1866 not received.
160. Including salary of M. Monsleagne from January 1 to April 30, 1865.
163. Including salary of L. R. Roeder for time occupied receiving instructions.
167. Salary paid to October 1, 1865.
171. Salary paid to January 17, 1866, at post, and for transit home.
172. Including salary of F. F. Cavada while receiving instructions.
173. Salary paid to December 21, 1865, at post, and for transit home.
174. Including salary of J. B. Hayne from January 1 to March 20, 1860; and from April 1 to May 20, 1860.
175. Including salary of H. R. Hawkins while receiving instructions and making the transit to his post of duty.
176. Account for 2d quarter 1866 not received.
179. Including salary of A. W. Clark while in transit to his post.
180. Account for 2d quarter 1866 not received.

181. Salary paid to November 3, 1865, at post, and for transit home.
182. Including salary of F. Colton for period of instructions. No returns since February 25, 1866.
185. Including salary of previous fiscal year; instructions and transit to post of C. A. Page; and J. L. Farlamb's transit home.

C.—*Statement showing the amount expended by the consular officers of the United States for the relief of American seamen at the consulates, the amount received by them as extra wages and money of discharged seamen, and the amount of loss in exchange incurred by them in drawing for balances due, as appears from the settlement in the Fifth Auditor's office of the consular accounts for the fiscal year ending June 30, 1866.*

Consulate.	Receipts.	Expenses.	Loss in exchange.
Acapulco	.....	$38 50	.....
Algiers	.....	12 48	$1 06
Amoy	.....	10 00	.....
Antwerp	$174 35	409 45	.....
Apia, (two quarters wanting; drafts paid in currency)	.....	91 00	57 00
Aspinwall	.....	417 05	.....
Barbadoes	204 00	133 60	.....
Barcelona	199 25	149 21	1 35
Batavia	518 32	1,099 74	13 20
Belfast	36 30	36 63	.....
Bergen	.....	4 77	.....
Bermuda	36 00	252 46	.....
Bombay	252 54	107 00	.....
Bordeaux	180 00	120 00	.....
Bradford	.....	8 47	.....
Bremen	37 43	.....	.....
Bristol	.....	79 59	.....
Buenos Ayres	4,286 03	3,261 89	.....
Cadiz	.....	74 41	5 91
Calcutta	3,895 68	4,168 54	.....
Calhao	3,111 12	2,568 52	.....
Cape Town	75 00	1,882 19	141 20
Constantinople	.....	34 08	5 45
Cork	.....	32 88	.....
Curaçoa	54 00	81 90	.....
Dundee	593 44	377 60	.....
Elsinore	4 00	.....	.....
Fayal	2,604 86	10,403 18	.....
Foo-Choo	72 00	214 08	.....
Galatz	.....	20 44	79
Genoa	331 59	500 15	.....
Gibraltar	.....	58 95	.....
Glasgow	68 48	531 89	.....
Gottenburg	.....	4 29	39
Guayaquil	.....	71 50	.....
Guaymas	30 00	56 00	.....
Halifax	.....	961 65	.....
Hamburg	304 99	218 63	.....
Havana, (2d quarter 1866 not received)	690 18	1,067 78	.....
Havre	381 27	616 27	15 16
Hilo	1,044 00	906 50	.....
Hong-Kong	7,463 04	6,477 32	.....
Honolulu	8,687 63	57,118 36	1,806 63
Kanagawa	6,393 02	5,216 97	49 68
Kingston, Jamaica	.....	200 40	3 33
Laguayra	.....	8 66	.....
Lahaina	288 00	111 00	.....
Lambayeque	.....	265 00	.....
La Paz	24 50	302 25	.....

C.— *Statement*—Continued.

Consulate.	Receipts.	Expenses.	Loss in exchange.
Leeds		$10 07	
Liverpool	$21,599 61	14,453 63	
London	60 00	416 63	
Macao		182 66	$47 86
Malaga	87 00	2,442 69	161 89
Manilla, (1st and 2d quarters 1866 not received; drafts paid in currency)	457 20	1,045 03	767 68
Marseilles	79 52	499 39	25 00
Matanzas	464 72	654 68	
Mauritius	353 50	297 87	
Mazatlan	121 00	133 20	
Melbourne	118 94	87 00	
Montevideo	2,999 49	2,128 01	
Nagasaki, (1st and 2d quarters 1866 not received)	140 92	32 00	
Nantes	13 00	78 59	
Naples	70 00	69 99	
Odessa		88 40	6 25
Palermo	281 93	262 02	
Panama	45 00	253 02	
Paramaribo		50 52	
Paris		5 79	
Payta	72 00	1,619 75	
Pernambuco	451 26	2,263 05	190 93
Picton		522 20	
Rio de Janeiro	6,645 09	4,412 06	
Rio Grande do Sul		219 31	
Rotterdam	167 20	120 40	
San Juan del Norte		20 75	
Shanghai	6,787 93	3,402 25	
Sheffield		63 58	30
Singapore	626 21	941 18	90 28
Smyrna		26 32	3 42
Stettin		9 41	38
Stockholm		4 30	
St. Catharine, Brazil		112 25	
St. Helena	486 00	536 06	
St. Iago de Cuba	108 00	93 95	
St. Iago, Verde Islands	144 00	147 45	
St. John, New Brunswick		120 64	
St. John, Newfoundland		646 15	32 73
St. John, Porto Rico		33 38	
St. Petersburg	439 79	294 32	
Swatow	60 22		
Sydney, Australia, (2d quarter 1866 not received)		2,941 49	469 61
Tahiti	576 00	4,926 10	470 86
Talcahuano	594 00	7,233 75	
Trieste	59 10	43 60	
Trinidad de Cuba	112 50	101 00	
Trinidad Island	131 58	134 69	
Tumbez		410 75	27 25
Turk's Islands		161 38	
Valparaiso	1,005 00	7,005 23	
Vera Cruz		133 18	68
Victoria, Vancouver's Island		2,752 91	
Total	87,398 73	165,426 32	4,399 27

Total amount of expenditures and loss in exchange	$169,825 59
Amount of receipts	87,398 73
Excess of disbursements over receipts	82,426 86

D.

Statement showing the amount refunded citizens, seamen, or their representatives, directly from the treasury of the United States, during the fiscal year ending June 30, 1866, the several amounts having been previously received at the consulates.

C. H. Brown, seaman, estate of, Valparaiso	$10 25
A. R. Dolle, citizen, estate of, Shanghai	173 34
E. Farren, seaman, wages refunded, Valparaiso	28 00
R. Gegg, seaman, wages refunded, Valparaiso	36 00
John Julian, seaman, wages refunded, Valparaiso	60 00
Richard Lasson, citizen, wages refunded, Panama	18 46
A. L. Martin, citizen, wages refunded, Shanghai	131 18
Wm. Muller, citizen, wages refunded, Liverpool	50 86
D. Packard, seaman, estate of, Bristol	132 92
D. C. Patten, seaman, estate of, Liverpool	48 23
John Quigley, seaman, wages refunded, Valparaiso	36 00
W. L. Robinson, citizen, estate of, Shanghai	49 31
P. Scanlon, seaman, wages refunded, Liverpool	90 00
Thomas H. Smith, citizen, estate of, Shanghai	18 77
Horace Staples, citizen, sale of a boat, Apia	73 15
Ira Walker, citizen, estate of, Shanghai	206 53
T. A. Wheeler, seaman, wages refunded, Callao	18 00
John S. Young, seaman, estate of, Valparaiso	25 50
Total	1,206 50

E.

Statement showing the amount expended by the United States for expenses incurred on account of seamen charged with crime, for the year ending June 30, 1866.

Bremen	$205 07
Fayal	232 41
Pernambuco	461 92
Total	899 40

F.

Statement of the number of destitute American seamen sent to the United States, and the amount paid for their passage, from the following consulates during the fiscal year ending June 30, 1866.

Consulates.	No. of seamen.	Amount.	Consulates.	No. of seamen.	Amount.
Acapulco	3	$30 00	Mazatlan	2	$20 00
Aspinwall	30	300 00	Manilla	1	10 00
Arctic ocean	2	100 00	Marseilles	6	60 00
Bahia	14	140 00	Montevideo	2	20 00
Barrington	6	48 00	Matanzas	2	20 00
Baker's Island	42	1,245 00	Nassau	117	2,005 00
Bermuda	21	270 00	Navasor	8	80 00
Cadiz	1	10 00	Nuevitas	5	50 00
Calcutta	26	260 00	Palermo	1	10 00
Callao	1	10 00	Paramaribo	2	20 00
Cardiff	2	20 00	Pisa	2	20 00
Cape de Verde Island	7	110 00	Port au Prince	1	10 00
Ciudad, Bolivia	1	10 00	Panama	3	30 00
Curaçoa	1	10 00	Pernambuco	25	595 00
Fayal	162	3,729 20	Rio de Janeiro	9	155 00
Gottenburg	1	10 00	Singapore	2	20 00
Guayamas	3	30 00	St. John's	23	345 00
Genoa	1	10 00	Santiago, Cape de Verde	4	40 00
Glasgow	2	20 00	San Juan del Norte	2	20 00
Hamilton	1	10 00	St. Helena	6	322 00
Havana	19	190 00	St. Catharine	2	20 00
Hilo	1	10 00	St. Thomas	1	10 00
Honolulu	185	1,960 00	Shanghai	5	50 00
Halifax	42	368 00	Santiago de Cuba	4	40 00
Havre	1	10 00	Trapani	1	10 00
Hong Kong	4	40 00	Tahiti	7	70 00
Hakodadi	3	30 00	Talcahuano	1	10 00
Inagua	13	148 00	Turk's Island	20	229 00
Jeremie	2	20 00	Trinidad	5	50 00
Kingston	1	10 00	Victoria	10	75 00
Kanagawa	12	120 00	Vera Cruz	7	130 00
London	6	70 00	Valparaiso	6	60 00
La Paz	1	10 00			
Liverpool	7	70 00	Total	927	14,084 20
Lingan	4	40 00			
Martinique	7	70 00			

G.

The following are the names of citizens who have died within the jurisdiction of the several United States consulates abroad, and the claims of whose estates have been adjusted between the 1st July, 1865, and 30th June, 1866, viz:

William Petty, died at Shanghai, China	$1,866 40
William E. Robinson, died at Shanghai, China	49 31
D. C. Patten, died at Shanghai, China	48 23
Ira Mather, died at Shanghai, China	206 53
William Saultry, died at Shanghai, China	59 49
T. H. Smith, died at Shanghai, China	18 77
William Miller, died at Shanghai, China	50 86
A. E. Martin, died at Shanghai, China	131 18
A. R. Dolle, died at Shanghai, China	173 34
Charles H. Brown, died at Valparaiso, Chile	10 28
David Packard, died at Bristol, England	132 92
Richard Lasson, died at Panama	18 46
	2,765 77

H.—*Statement showing the amount paid to assessors of internal revenue in the several districts of the United States for salary and contingent expenses for the fiscal year ending June 30, 1866.*

District.	Salary.	Tax.	Net salary.	Clerk-hire.	Stationery.	Printing and advertising.	Postage and express.	Rent.	Mis.	Total.
MAINE.										
1st district †	$3,625 00	$158 74	$3,466 26	$787 48	$174 75	$60 13	$148 10	$240 00	.....	$4,876 72
2d district	2,791 92	109 58	2,682 34	576 56	137 66	21 87	156 80	99 06	.....	3,674 23
3d district	2,940 30	117 00	2,823 30	514 02	275 08	24 25	172 31	83 75	.....	3,892 71
4th district	1,500 00	45 00	1,455 00	800 01	189 21	13 60	192 52	80 32	.....	2,730 06
5th district	2,119 13	75 95	2,043 18	560 03	82 74	10 50	130 25	56 25	.....	2,822 95
Total	12,976 35	506 27	12,470 08	3,178 10	859 44	129 75	799 98	559 32	.....	17,936 67
NEW HAMPSHIRE.										
1st district	3,728 29	156 40	3,571 89	750 00	130 29	26 75	134 89	75 00	.....	4,688 82
2d district	4,112 25	175 61	3,936 64	946 05	186 33	42 60	302 70	140 50	.....	5,554 22
3d district	3,982 67	161 59	3,820 48	599 17	125 59	22 60	261 51	87 49	86 95	4,923 19
Total	11,822 61	493 60	11,329 01	2,295 22	442 21	90 75	699 10	302 99	6 95	15,166 23
VERMONT.										
1st district †	2,804 88	117 73	2,687 15	120 60	275 66	11 87	351 18	50 00	.....	3,495 86
2d district	3,863 91	163 19	3,700 72	250 80	186 01	15 75	334 84	56 25	.....	4,544 37
3d district	2,012 39	70 61	1,941 78	665 01	233 92	53 74	369 97	74 25	.....	3,338 67
Total	8,681 18	351 53	8,329 65	1,035 81	695 59	81 36	1,055 99	180 50	.....	11,378 90
MASSACHUSETTS.										
1st district †	3,668 51	160 93	3,507 58	917 65	389 44	59 60	421 74	250 00	.....	5,545 41
2d district	3,876 37	166 28	3,710 09	1,468 37	152 73	26 50	312 60	249 99	.....	5,920 28
3d district	3,998 64	169 97	3,828 67	4,324 14	813 69	178 57	112 64	560 60	.....	9,757 11
4th district	4,000 00	169 99	3,830 01	2,689 24	338 05	114 12	63 50	450 00	.....	7,484 92

† Last quarterly account of the disbursing agent not yet adjusted.

H.—*Statement showing the amount paid to assessors of internal revenue, &c.*—Continued.

District.	Salary.	Tax.	Net salary.	Clerk-hire.	Stationery.	Printing and advertising.	Postage and express.	Rent.	Mis.	Total.
MASSACHUSETTS—Con'd.										
5th district	$4,000 00	$170 00	$3,830 00	$1,602 00	$313 03	$33 00	$249 81	$175 00	.....	$6,202 84
6th district	3,998 62	169 95	3,828 67	1,528 33	481 81	20 55	366 31	192 50	.....	6,418 17
7th district	4,000 00	169 97	3,830 03	1,715 37	445 98	25 25	199 67	286 25	.....	6,502 55
8th district	3,999 99	170 00	3,829 99	2,163 00	328 84	30 50	210 29	370 00	.....	6,932 62
9th district	4,279 88	178 45	4,101 43	1,468 50	351 31	51 25	374 68	200 00	.....	6,547 17
10th district †	4,043 00	179 65	3,863 35	1,347 66	591 31	15 00	479 33	175 02	$29 92	6,501 59
Total	39,865 61	1,705 19	38,159 82	19,224 26	4,205 59	553 74	2,790 57	2,848 76	29 92	67,812 66
RHODE ISLAND.										
1st district †	3,624 99	158 74	3,466 25	1,864 84	332 21	39 75	36 48	499 98	.....	6,239 51
2d district	4,000 00	169 99	3,830 01	800 02	29 25	35 50	97 97	148 00	.....	4,940 75
Total	7,624 99	328 73	7,296 26	2,664 86	361 46	75 25	134 45	647 98	.....	11,180 26
CONNECTICUT.										
1st district	4,020 59	171 03	3,849 56	1,191 97	338 58	11 50	167 04	157 58	.....	5,716 23
2d district †	3,250 00	147 51	3,102 49	600 00	285 33	23 75	311 07	100 00	.....	4,422 64
3d district	4,000 00	169 98	3,830 02	999 96	138 76	54 50	160 41	250 00	.....	5,433 65
4th district	4,000 00	170 00	3,830 00	999 97	149 07	7 00	419 63	185 42	.....	5,591 09
Total	15,270 59	658 52	14,612 07	3,791 90	911 74	96 75	1,058 15	693 00	.....	21,163 61
NEW YORK.										
1st district	3,963 48	168 17	3,795 31	2,016 58	270 04	15 65	298 61	364 92	.....	6,761 11
2d district	3,999 98	169 99	3,829 99	3,874 87	327 73	.....	48 50	550 00	.....	8,581 09
3d district	4,000 00	169 99	3,830 01	3,850 52	758 09	12 00	89 00	500 01	.....	9,039 63
4th district	4,000 00	170 00	3,830 00	5,052 37	507 50	36 75	45 00	458 33	.....	9,929 95
5th district	3,998 67	169 94	3,828 73	3,666 61	847 07	.....	90 00	458 34	.....	8,890 75

6th district	4,000 00	170 01	3,829 99	4,315 37	318 48	58 35	16 00	500 00	.....	9,038 19
7th district	4,000 00	169 98	3,830 02	3,999 97	419 82	69 22	91 00	500 00	.....	8,910 03
8th district	3,998 68	170 01	3,828 67	4,199 88	529 77	11 72	30 00	500 00	.....	9,100 04
9th district	3,998 94	168 95	3,829 99	3,980 09	534 35	.....	59 50	492 94	.....	8,903 87
10th district	4,647 46	189 41	4,458 05	1,999 98	680 58	7 64	439 46	400 00	.....	7,985 71
11th district †	3,058 68	130 42	2,928 26	675 00	455 81	18 51	563 43	60 00	.....	4,701 01
12th district	3,850 36	162 51	3,687 85	1,200 00	172 51	9 05	193 01	110 00	.....	5,372 42
13th district †	2,357 86	102 89	2,254 97	499 99	175 11	20 20	357 67	100 00	.....	3,407 94
14th district	3,998 62	169 95	3,828 67	3,199 95	698 16	54 25	287 77	399 99	.....	8,468 79
15th district	4,007 38	170 34	3,837 04	2,115 07	606 74	30 12	219 57	625 00	.....	7,433 54
16th district †	3,109 62	132 98	2,976 64	450 00	251 10	6 10	223 30	95 00	.....	4,002 14
17th district	2,258 53	82 92	2,175 61	10 00	77 99	22 20	262 00	45 82	.....	2,593 62
18th district * †	2,488 60	101 92	2,386 68	950 00	166 81	40 50	168 92	112 50	.....	3,825 41
19th district	2,444 65	92 22	2,352 43	600 00	276 69	2 55	419 25	106 25	.....	3,757 17
20th district †	2,279 83	91 54	2,188 29	535 62	199 62	12 50	277 51	120 00	.....	3,324 54
21st district	3,610 21	150 50	3,459 71	1,697 21	486 32	.....	724 77	300 00	.....	6,668 01
22d district	4,001 72	144 82	3,856 90	999 97	263 28	16 80	244 19	250 00	.....	5,631 14
23d district	4,000 00	169 99	3,830 01	2,421 07	231 19	18 20	119 93	249 98	.....	6,870 38
24th district	3,335 70	136 77	3,198 93	566 66	386 75	10 88	427 93	52 00	.....	4,643 15
25th district	2,120 76	76 04	2,044 72	699 98	102 01	.....	172 90	69 59	.....	3,089 20
26th district	2,917 69	115 88	2,801 81	550 00	170 92	11 76	176 55	49 99	.....	3,761 03
27th district	3,549 30	147 46	3,401 84	1,236 97	120 09	15 50	256 05	200 01	.....	5,230 46
28th district	4,006 00	170 00	3,830 00	999 96	272 18	5 50	75 06	350 00	.....	5,532 70
29th district	2,946 68	117 33	2,829 35	966 63	271 59	44 10	200 25	160 00	.....	4,471 92
30th district	3,875 00	166 26	3,708 74	2,546 74	418 87	49 40	74 99	499 98	.....	7,298 72
31st district	2,815 49	103 26	2,712 23	627 75	101 98	20 70	205 17	49 99	.....	3,717 82
32d district	4,000 00	170 00	3,830 00	4,415 99	694 20	58 15	15 00	500 67	.....	9,514 01
Total	111,633 89	4,622 45	107,011 44	64,920 80	11,784 35	678 30	6,872 29	9,188 31	.....	200,455 49
NEW JERSEY.										
1st district †	2,763 81	115 69	2,648 12	480 69	180 14	21 75	133 86	81 25	.....	3,545 12
2d district	3,130 15	126 50	3,003 65	800 04	85 22	38 35	449 43	125 01	.....	4,501 70
3d district	4,478 46	182 07	4,296 39	1,500 00	245 78	27 85	487 85	200 01	.....	6,757 88
4th district	3,375 00	138 75	3,236 25	1,034 77	159 60	43 00	334 03	200 01	.....	5,007 66
5th district	3,999 99	170 00	3,829 99	3,583 25	389 39	64 10	103 64	500 01	.....	8,470 38
Total	17,747 41	733 01	17,014 40	7,398 06	1,060 13	195 05	1,508 81	1,106 29	.....	28,282 74

* Last quarterly account of the assessor not yet adjusted.

† Last quarterly account of the disbursing agent not yet adjusted.

H.—*Statement showing the amount paid to assessors of internal revenue, &c.*—Continued.

District.	Salary.	Tax.	Net salary.	Clerk-hire.	Stationery.	Printing and advertising.	Postages and express.	Rent.	Mis.	Total.
PENNSYLVANIA.										
1st district*†	$3,251 37	$125 04	$3,116 33	$1,100 05	$324 83	$7 80	$30 90	$374 99	.....	$4,024 90
2d district	4,000 00	170 00	3,830 00	1,099 97	470 64	56 10	31 00	500 01	.....	7,987 12
3d district†	3,115 38	130 97	2,984 41	3,333 24	273 55	16 20	113 13	500 00	.....	7,214 53
4th district	3,998 96	168 96	3,830 00	3,999 96	493 84	61 55	27 00	500 01	.....	8,912 36
5th district	3,375 00	140 69	3,234 31	2,700 00	306 21	21 62	69 99	500 00	.....	6,832 13
6th district	6,715 96	294 17	6,421 79	964 13	162 98	138 63	145 55	148 75	.....	7,981 83
7th district	3,292 62	134 63	3,157 99	1,200 00	107 49	12 55	34 45	76 41	.....	4,588 89
8th district	3,683 46	147 31	3,536 15	999 98	221 11	13 57	54 83	306 25	.....	5,131 82
9th district	3,343 94	137 20	3,206 74	1,531 50	250 94	16 55	41 41	229 20	.....	5,276 34
10th district	3,765 22	158 24	3,606 98	867 68	295 35	18 60	41 85	174 50	.....	4,913 76
11th district*	3,602 62	138 10	3,464 52	833 32	246 61	16 00	182 33	87 50	.....	4,830 28
12th district†	3,309 93	142 99	3,166 94	750 01	213 47	16 50	481 28	100 04	.....	4,728 24
13th district†	3,064 97	130 44	2,934 53	400 00	485 46	60 64	356 78	58 58	.....	4,295 99
14th district*	3,010 78	120 60	2,890 18	999 97	123 25	.....	165 16	75 00	.....	4,253 56
15th district†	2,685 33	111 77	2,573 56	854 22	255 41	40 00	260 56	174 99	.....	4,158 74
16th district†	1,950 63	82 51	1,867 12	197 91	37 09	23 10	162 28	50 00	.....	2,338 50
17th district	3,635 94	121 22	2,914 72	323 25	126 73	34 37	128 49	.....	.....	3,527 56
18th district	3,353 31	137 66	3,215 65	1,133 33	126 18	.....	175 49	66 66	.....	4,720 21
19th district†	1,125 00	33 75	1,091 25	705 00	122 45	50 80	386 89	40 00	.....	2,406 39
20th district†	3,625 00	158 75	3,466 25	953 52	259 45	57 50	486 49	112 50	.....	5,335 71
21st district	2,992 67	119 60	2,872 47	667 95	174 55	.....	296 83	60 00	.....	4,611 80
22d district*	3,989 99	170 00	3,819 99	3,000 00	572 59	6 00	48 50	325 00	.....	7,782 08
23d district	3,106 11	125 30	2,980 81	1,200 00	144 38	23 15	114 88	262 50	.....	4,725 72
24th district	1,500 00	45 00	1,455 00	490 50	423 90	8 60	301 50	40 00	.....	2,718 90
Total	78,963 59	3,254 90	75,648 69	36,244 89	6,257 76	692 56	4,150 57	4,762 86	.....	127,737 33
DELAWARE	3,907 92	148 74	3,759 18	1,759 99	277 66	20 12	375 82	150 00	.....	6,342 77

MARYLAND.										
1st district†	1,231 95	41 59	1,190 36	300 00	121 94	78 00	170 70	97 50	.....	1,958 50
2d district	3,640 39	152 02	3,488 37	1,200 00	87 37	.....	15 48	325 16	.....	5,116 38
3d district†	3,623 66	158 68	3,464 98	1,865 31	537 27	143 47	30 63	500 00	.....	6,541 66
4th district	2,196 59	79 83	2,116 76	31 00	58 55	27 00	117 02	90 00	.....	2,440 33
5th district†	2,853 45	127 66	2,725 79	200 00	67 15	54 50	76 49	46 50	.....	3,170 43
Total	13,546 04	559 78	12,986 26	3,596 31	872 28	302 97	410 32	1,059 16	.....	19,227 30
DISTRICT OF COLUMBIA	3,475 14	134 35	3,340 79	2,000 02	80 79	13 00	9 50	420 00	.....	5,864 10
WEST VIRGINIA.										
1st district	3,325 69	136 27	3,189 42	793 37	128 96	20 00	203 43	63 33	.....	4,398 51
2d district	1,373 64	41 21	1,332 43	458 36	169 74	71 75	146 63	150 00	.....	2,328 91
3d district*†	1,283 03	41 65	1,241 38	375 03	57 65	.....	89 42	91 66	.....	1,855 14
Total	5,982 36	219 13	5,763 23	1,626 76	356 35	91 75	439 48	304 99	.....	8,582 56
VIRGINIA.										
1st district*†	2,264 03	98 19	2,165 84	671 86	458 57	129 37	68 50	.....	.....	3,494 14
2d district	1,370 84	41 13	1,329 71	1,036 00	713 41	25 62	67 72	225 00	.....	3,397 46
3d district†	1,403 25	45 19	1,358 06	560 00	89 06	39 00	41 00	191 13	.....	2,278 25
4th district†	2,340 76	94 53	2,246 23	792 50	418 25	37 25	44 30	39 00	.....	3,577 53
5th district, (no returns)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6th district	123 63	3 71	119 92	.....	362 92	.....	7 70	16 67	.....	507 21
7th district	.....	.....	.....	.....	111 25	32 99	8 00	33 87	.....	186 11
8th district	.....	.....	.....	.....	309 12	.....	5 00	25 00	.....	339 12
Total	7,502 51	282 75	7,219 76	3,060 36	2,462 58	264 23	242 22	530 67	.....	13,779 82
KENTUCKY.										
1st district†	786 53	31 82	754 71	500 01	442 07	13 00	80 72	204 17	.....	1,994 68
2d district†	1,333 15	46 74	1,286 41	1,735 40	232 35	.....	239 22	183 58	.....	3,676 96
3d district†	2,694 43	112 21	2,582 22	1,567 20	605 85	18 10	84 63	205 84	.....	5,063 84

* Last quarterly account of the assessor not yet adjusted.

† Last quarterly account of the disbursing agent not yet adjusted.

H.—*Statement showing the amount paid to assessors of internal revenue, &c.*—Continued.

District.	Salary.	Tax.	Net salary.	Clerk-hire.	Stationery.	Printing and advertising.	Postages and express.	Rent.	Mis.	Total.
KENTUCKY—Continued.										
4th district†	$2,015 84	$80 88	$1,934 96	$897 25	$239 25	$19 50	$102 00	$199 41	.....	$3,392 37
5th district	583 00	21 65	561 35	833 32	381 04	12 60	132 00	120 55	.....	2,040 86
6th district	1,625 57	58 78	1,566 79	447 00	486 41	41 00	187 25	249 99	.....	2,978 44
7th district†	.....	.....	.....	.....	66 15	18 75	52 85	89 45	.....	227 20
8th district†	112 50	3 37	109 13	.....	196 79	4 00	62 50	37 50	.....	409 92
9th district†	.....	.....	.....	.....	21 60	.....	100 69	93 75	.....	215 44
Total	9,151 02	355 45	8,795 57	5,980 18	2,671 51	126 95	1,041 26	1,384 24	.....	19,999 71
MISSOURI.										
1st district	5,190 21	229 51	4,960 70	3,674 98	692 55	64 75	46 00	499 99	.....	9,938 97
2d district†	1,125 00	33 75	1,091 25	450 00	208 65	19 00	163 11	127 00	.....	2,059 01
3d district*	1,370 84	41 13	1,329 71	1,650 00	155 45	3 50	192 33	225 00	.....	3,555 99
4th district†	1,674 55	61 22	1,613 33	121 00	131 10	55 00	175 70	43 00	.....	2,139 13
5th district	1,500 00	45 00	1,455 00	789 02	284 37	13 75	163 04	270 00	.....	2,975 18
6th district*†	750 00	22 50	727 50	379 11	139 55	53 00	173 50	255 00	.....	1,727 66
Total	11,610 60	433 11	11,177 49	7,064 11	1,611 67	209 00	913 68	1,419 99	.....	22,395 94
OHIO.										
1st district†	3,625 00	158 75	3,466 25	2,608 04	544 85	42 75	.....	500 00	.....	7,161 89
2d district	3,501 37	155 04	3,346 33	517 99	154 61	9 75	10 00	375 00	$20 82	4,434 50
3d district†	4,173 35	186 16	3,987 19	1,307 98	287 65	43 80	233 21	152 61	.....	6,012 44
4th district	1,682 85	56 64	1,626 21	849 66	200 82	.....	60 27	110 00	.....	2,846 96
5th district	3,464 42	143 22	3,321 20	223 17	131 45	51 50	114 86	99 99	.....	3,942 17
6th district	1,500 00	45 00	1,455 00	550 68	158 75	43 50	295 55	90 00	.....	2,593 48
7th district†	2,873 64	123 71	2,749 93	957 50	558 23	117 55	454 51	120 00	.....	4,957 72
8th district*	1,500 00	45 00	1,455 00	354 00	70	61 25	106 42	39 17	.....	2,016 54
9th district†	3,448 18	149 91	3,298 27	503 00	215 53	27 35	199 30	91 67	.....	4,335 12
10th district	3,821 74	161 14	3,660 60	542 32	90 00	29 00	123 59	91 64	.....	4,537 15

11th district†	3,401 74	146 67	3,255 07	64 00	184 42	26 00	124 86	82 99	.....	3,737 34
12th district	2,851 53	106 92	2,744 61	725 00	307 36	33 00	325 60	129 43	.....	4,265 00
13th district	2,869 62	113 48	2,756 14	629 26	184 57	8 00	263 06	100 00	.....	3,941 03
14th district†	1,493 07	52 15	1,440 92	196 66	189 17	12 30	280 37	60 00	.....	2,179 42
15th district	3,398 08	139 90	3,258 18	600 00	120 00	18 50	262 80	93 75	.....	4,353 23
16th district*†	1,125 00	33 75	1,091 25	299 97	67 50	----------	104 23	27 00	.....	1,589 95
17th district†-	3,729 39	169 02	3,560 37	366 66	264 23	31 50	307 43	119 49	.....	4,649 68
18th district	4,000 00	169 99	3,830 01	2,000 01	196 60	22 00	79 50	424 99	.....	6,553 11
19th district	3,243 89	132 20	3,111 69	541 75	190 33	26 57	464 39	150 00	.....	4,484 73
Total	55,702 87	2,288 65	53,414 22	13,837 65	4,046 77	604 32	3,809 95	2,857 73	20 82	78,591 46
INDIANA.										
1st district	5,243 06	224 87	5,018 19	916 64	311 05	56 00	254 23	99 99	.....	6,656 10
2d district	2,584 06	99 20	2,484 86	641 25	495 59	68 59	287 90	102 92	.....	4,081 11
3d district	3,277 60	133 87	3,143 73	773 50	570 99	52 00	332 49	80 01	.....	4,952 72
4th district	3,114 92	125 74	2,989 18	775 00	308 99	----------	276 36	107 00	.....	4,456 53
5th district †	2,005 86	65 62	1,940 24	628 02	134 07	35 75	376 06	89 75	.....	3,203 89
6th district	3,030 92	112 76	2,918 16	528 09	256 57	16 75	75 05	300 00	.....	4,094 62
7th district	1,947 38	67 36	1,880 02	491 08	285 07	62 35	175 06	60 00	.....	2,953 58
8th district	2,751 98	107 60	2,644 38	898 33	261 37	14 25	108 41	210 00	.....	4,136 74
9th district †	1,125 00	33 75	1,091 25	185 62	108 51	29 00	190 86	28 00	.....	1,633 24
10th district	2,828 11	106 41	2,721 70	268 16	293 96	31 50	256 60	89 58	.....	3,661 50
11th district *†	750 00	22 50	727 50	167 00	1 50	4 00	57 69	39 75	.....	997 44
Total	28,658 89	1,099 68	27,559 21	6,272 69	3,027 67	370 19	2,390 71	1,207 00	.....	40,827 47
ILLINOIS.										
1st district	3,999 98	169 99	3,829 99	3,500 01	841 91	11 00	94 19	500 01	.....	8,777 11
2d district	2,846 73	112 33	2,734 40	359 17	262 82	28 25	215 02	106 33	.....	3,705 99
3d district †	----------	----------	----------	----------	291 44	33 75	403 33	109 00	.....	837 52
4th district	4,397 35	180 15	4,217 20	775 00	153 58	28 00	221 20	55 35	.....	5,450 33
5th district	3,997 59	153 87	3,843 72	816 00	320 86	33 50	343 55	175 00	.....	5,532 63
6th district *	2,051 35	72 56	1,978 79	481 02	317 38	6 00	150 64	140 00	.....	3,073 83
7th district	5,472 12	251 10	5,221 02	541 64	307 42	17 70	257 55	120 00	.....	6,465 33
8th district	3,596 21	149 81	3,446 40	732 00	218 72	30 50	247 08	237 50	.....	4,912 20
9th district †	1,638 17	60 41	1,597 76	649 99	180 53	75 50	266 80	75 00	.....	2,845 58

*Last quarterly account of the assessor not yet adjusted.

†Last quarterly account of the disbursing agent not yet adjusted.

H.—*Statement showing the amount paid to assessors of internal revenue, &c.*—Continued.

District.	Salary.	Tax.	Net salary.	Clerk-hire.	Stationery.	Printing and advertising.	Postage and express.	Rent.	Mis.	Total.
ILLINOIS—Continued.										
10th district	$2,316 63	$85 83	$2,230 80	$288 00	$160 05	$77 50	$345 60	$75 00	.....	$3,176 95
11th district	1,563 65	48 18	1,515 47	800 00	387 69	107 50	346 04	146 00	.....	3,302 70
12th district	1,581 52	47 44	1,534 08	105 00	300 40	44 00	396 87	75 00	.....	2,455 35
13th district†	1,713 22	63 11	1,650 11	146 60	51 60	13 00	105 41	60 00	.....	2,026 12
Total	35,194 52	1,394 78	33,799 74	9,193 83	3,794 40	506 20	3,393 28	1,874 19	.....	52,561 64
MICHIGAN.										
1st district†	3,625 00	158 75	3,466 25	846 00	[illegible] 92	15 30	76 20	300 00	.....	5,369 67
2d district	2,605 81	100 28	2,505 53	1,018 75	308 25	23 00	350 69	200 01	.....	4,406 23
3d district*	1,600 00	50 00	1,550 00	600 60	131 96	5 38	171 67	56 25	.....	2,515 26
4th district	1,933 74	66 68	1,867 06	156 00	45 85	26 10	171 51	22 50	.....	2,289 02
5th district†	.....	.....	.....	.....	196 73	12 75	323 41	112 50	.....	645 39
6th district†	1,255 65	62 77	1,192 88	.....	452 17	75 60	361 89	17 50	.....	2,100 04
Total	11,020 20	438 48	10,581 72	2,620 75	1,860 88	158 13	1,455 37	708 76	.....	17,325 61
WISCONSIN.										
1st district	4,000 00	169 98	3,830 02	2,369 96	274 92	45 35	126 31	349 98	.....	6,996 54
2d district	2,479 08	93 95	2,385 13	999 96	225 19	25 00	224 58	150 00	.....	4,009 86
3d district	1,580 54	49 09	1,531 45	461 12	134 96	33 55	286 52	96 00	.....	2,543 60
4th district	1,913 83	65 68	1,848 15	550 00	117 39	16 20	202 77	50 00	.....	2,784 51
5th district*	1,755 94	57 79	1,698 15	602 00	129 81	28 95	205 58	56 25	.....	2,720 74
6th district	1,498 65	44 96	1,453 69	299 00	158 52	19 50	257 27	84 00	.....	2,271 98
Total	13,228 04	481 45	12,746 59	5,282 04	1,040 79	168 55	1,303 03	786 23	.....	21,327 23
IOWA.										
1st district†	2,626 44	116 31	2,510 13	345 00	399 68	37 60	387 96	80 00	.....	3,759 77
2d district	2,636 88	94 05	2,542 83	527 16	255 87	34 05	321 87	62 51	.....	3,744 29

3d district*	3,677 04	153 84	3,523 20	556 00	270 07	16 00	195 12	56 00	.....	4,616 39
4th district	1,810 21	60 51	1,749 70	499 98	197 46	37 88	251 11	84 00	.....	2,820 13
5th district †	1,125 00	33 75	1,091 25	233 32	105 00	48 50	145 58	18 00	.....	1,641 65
6th district †	750 00	22 50	727 50	196 25	106 59	96 25	167 76	144 00	.....	1,438 35
Total	12,625 57	480 96	12,144 61	2,357 71	1,334 67	259 68	1,469 40	444 51	.....	18,020 58
MINNESOTA.										
1st district*	1,376 37	41 29	1,335 08	352 50	157 72	14 00	171 97	75 00	.....	2,106 27
2d district	2,180 87	79 04	2,101 83	776 83	146 50	27 65	131 23	172 50	.....	3,356 54
Total	3,557 24	120 33	3,436 91	1,129 33	304 22	41 65	303 20	247 50	.....	5,462 81
KANSAS	1,500 00	45 00	1,455 00	1,285 60	377 46	91 05	380 32	250 00	.....	3,838 83
CALIFORNIA.										
1st district*†	11,769 68	494 54	11,275 14	12,399 64	4,133 76	661 73	46 00	1,125 00	.....	29,641 27
2d district †	780 00	31 50	748 50	450 00	356 02	155 50	203 06	300 00	.....	2,213 08
3d district †	790 00	32 00	758 00	450 00	222 38	141 50	146 83	360 00	.....	2,078 71
4th district †	4,370 94	201 29	4,169 65	1,185 00	206 33	264 40	265 01	560 00	.....	6,590 39
5th district †	1,395 77	62 36	1,333 41	750 00	165 63	82 00	138 35	240 00	.....	2,709 39
Total	19,106 39	821 69	18,284 70	15,234 64	5,084 12	1,305 13	799 25	2,525 00	.....	43,232 84
NEVADA †	780 00	31 50	748 50	.....	185 68	208 24	106 64	360 00	.....	1,609 06
ARKANSAS.										
1st district	1,731 81	67 97	1,663 84	250 00	526 46	66 00	237 43	409 98	.....	3,153 71
2d district (no returns)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3d district (no returns)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TENNESSEE.										
1st district	2,082 00	104 10	1,977 90	50 00	126 40	46 25	25 27	333 34	.....	2,559 16
2d district	2,396 17	104 80	2,291 37	600 00	259 35	98 00	90 00	320 00	.....	3,658 72

*Last quarterly account of the assessor not yet adjusted.

†Last quarterly account of the disbursing agent not yet adjusted.

H.—*Statement showing the amount paid to assessors of internal revenue, &c.*—Continued.

District.	Salary.	Tax.	Net salary.	Clerk-hire.	Stationery.	Printing and advertising.	Postage and express.	Rent.	Mis.	Total.
TENNESSEE—Continued.										
3d district, (no returns)										
4th district, (no returns)										
5th district, (no returns)										
6th district, (no returns)										
7th district, (no returns)										
8th district, (no returns)										
Total	$4,478 17	$208 90	$4,269 27	$650 00	$385 75	$144 25	$115 27	$653 34	.....	$6,217 88
LOUISIANA.										
1st district	3,131 99	134 11	2,997 88	5,214 55	286 60	3 00	3 50		.....	8,505 53
2d district	1,345 04	40 61	1,304 43	1,301 47	208 40		14 75	245 00	.....	3,074 05
3d district	1,297 41	46 75	1,250 66	875 00	477 96	23 00	15 60	175 00	.....	2,817 22
Total	5,774 44	221 47	5,552 97	7,391 02	972 96	26 00	33 85	420 00	.....	14,396 80
NORTH CAROLINA.										
1st district	828 29	24 84	803 45		18 55		14 75	125 00	.....	961 75
2d district	896 74	26 90	869 84	460 67	405 73		51 74	80 92	.....	1,868 90
3d district	1,837 00	65 38	1,771 62	825 00	629 90	38 60	32 71	192 50	.....	3,489 73
4th district	284 34	8 53	275 81	150 00	275 40		6 78	25 00	.....	732 99
5th district							1 08	13 23	.....	14 31
6th district	375 00	11 25	363 75	375 00			6 50	57 50	.....	802 75
7th district, (no returns)										
Total	4,221 37	136 90	4,084 47	1,810 67	1,329 58	38 60	113 56	494 15	.....	7,870 43

SOUTH CAROLINA.										
1st district, (no returns)										
2d district	3,536 97	146 84	3,390 13	670 00	236 30	29 15	5 26	229 17	.....	4,560 01
3d district, (no returns)										
ALABAMA.										
1st district	1,039 40	51 97	987 43	.....	399 53	46 00	42 08	.....	.....	1,475 04
2d district	2,812 51	120 65	2,691 86	320 00	516 98	101 50	355 86	334 72	.....	4,320 92
3d district	750 00	22 50	727 50	435 00	38 45	.....	16 28	37 50	.....	1,254 73
Total	4,601 91	195 12	4,406 79	755 00	954 96	147 50	414 22	372 22	.....	7,050 69
MISSISSIPPI.										
1st district	.....	.....	.....	.....	59 75	10 00	61 76	90 00	.....	221 51
2d district	.....	.....	.....	.....	262 47	.....	75 38	13 33	.....	351 18
3d district, (no returns)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	.....	.....	.....	.....	322 22	10 00	137 14	103 33	.....	572 69
TEXAS.										
1st district	.....	.....	.....	500 00	211 65	156 50	10 10	416 61	.....	1,294 86
2d district	.....	.....	.....	.....	382 25	60 00	95 44	262 50	.....	800 19
3d district	61 39	3 07	58 32	.....	291 78	90 00	148 06	189 00	.....	777 16
4th district	375 00	11 25	363 75	.....	473 06	.....	19 90	114 66	.....	971 37
Total	436 39	14 32	422 07	500 00	1,358 74	306 50	273 50	982 77	.....	3,843 58
GEORGIA.										
1st district	1,367 36	68 37	1,298 99	.....	222 89	.....	13 00	425 00	.....	1,959 88
2d district	2,614 46	106 42	2,508 04	1,503 00	529 80	.....	104 44	279 89	.....	4,925 17
3d district	2,433 51	111 57	2,321 94	500 00	565 59	15 58	116 23	300 00	.....	3,819 34
4th district	2,753 99	111 03	2,642 96	1,530 00	975 48	168 12	401 68	337 50	.....	6,055 74
Total	9,169 32	397 39	8,771 93	3,533 00	2,293 76	183 70	635 35	1,342 39	.....	16,760 13

H—*Statement showing the amount paid to assessors of internal revenue, &c.*—Continued.

District.	Salary.	Tax.	Net salary.	Clerk-hire.	Stationery.	Printing and advertising.	Postage and express.	Rent.	Mis.	Total.
FLORIDA	$876 36	$26 29	$850 07	$875 00	$393 86	.....	$17 30	$70 00	.....	$2,206 23
OREGON * †	2,310 00	93 20	2,216 80	950 00	110 65	$31 50	141 61	360 00	.....	3,810 56
WASHINGTON	800 00	32 50	767 50	260 00	369 10	90 00	21 97	222 90	.....	1,731 47
DAKOTA, (no returns)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IDAHO * †	.....	.....	.....	.....	69 87	15 00	16 00	177 72	.....	278 59
NEW MEXICO †	.....	.....	.....	.....	75 37	46 00	105 13	470 83	.....	697 33
MONTANA †	665 76	33 29	632 47	.....	604 45	.....	100 68	495 00	.....	1,832 60
UTAH †	1,874 14	71 25	1,802 89	760 00	547 71	15 00	310 15	225 00	.....	3,660 75
COLORADO †	3,030 49	110 57	2,919 92	503 32	532 22	162 50	231 14	300 00	.....	4,649 10
ARIZONA, (no returns)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
NEBRASKA	998 64	29 96	968 68	368 05	61 60	16 30	116 29	92 60	.....	1,622 92

* Last quarterly account of the assessor not yet adjusted. † Last quarterly account of the disbursing agent not yet adjusted.

NOTE A.—In some of the districts the amount of compensation exceeds the annual limit, $1,000; the excess is the amount of salary or commission due in previous years, but not included in the adjustment per annual report for fiscal year ending June 30, 1865, or previous years.

NOTE B.—In those districts where the accounts of the assessors or disbursing agents for the fourth quarter have not been adjusted, there will be additional expenses to be accounted for in adjustments for the current fiscal year, and which will appear in the report for this year.

RECAPITULATION.

States.	Salary.	Tax.	Net salary.	Clerk-hire.	Stationery.	Printing and advertising.	Postage and express.	Rent.	Mis.	Total.
Maine	$12,976 35	$506 27	$12,470 08	$3,178 10	$859 44	$129 75	$799 98	$559 32	.....	$17,996 67
New Hampshire	11,822 61	493 60	11,329 01	2,295 22	442 21	90 75	699 10	302 99	$6 95	15,166 23
Vermont	8,681 18	351 53	8,329 65	1,035 81	695 59	81 36	1,055 99	180 50	.....	11,378 90
Massachusetts	39,865 01	1,705 19	38,159 82	19,224 26	4,205 59	553 74	2,790 57	2,848 76	29 92	67,812 66
Rhode Island	7,624 99	328 73	7,296 26	2,664 86	361 46	75 25	134 45	647 98	.....	11,180 26
Connecticut	15,270 59	658 52	14,612 07	3,791 90	911 74	96 75	1,058 15	693 00	.....	21,163 61
New York	111,633 89	4,622 45	107,011 44	64,920 80	11,784 35	678 30	6,872 29	9,188 31	.....	200,455 49
New Jersey	17,747 41	733 01	17,014 40	7,398 06	1,060 13	195 05	1,508 81	1,106 29	.....	28,282 74
Pennsylvania	78,903 59	3,254 90	75,648 69	36,244 89	6,237 76	692 56	4,150 57	4,762 86	.....	127,737 33
Delaware	3,907 92	148 74	3,759 18	1,759 99	277 66	20 12	375 82	150 00	.....	6,342 77
Maryland	13,546 04	559 78	12,986 26	3,596 31	872 28	302 97	410 32	1,059 16	.....	19,227 30
District of Columbia	3,475 14	134 35	3,340 79	2,000 02	80 79	13 00	9 50	420 00	.....	5,864 10
West Virginia	5,982 36	219 13	5,763 23	1,626 76	356 35	91 75	439 48	304 99	.....	8,582 56
Virginia	7,502 51	282 75	7,219 76	3,060 36	2,462 58	264 23	242 22	530 67	.....	13,779 82
Kentucky	9,151 02	355 45	8,795 57	5,980 18	2,671 51	126 95	1,041 26	1,384 24	.....	19,999 71
Missouri	11,616 60	433 11	11,177 49	7,064 11	1,611 67	209 00	913 68	1,419 99	.....	22,395 94
Ohio	55,702 87	2,288 65	53,414 22	13,837 65	4,046 77	604 32	3,809 95	2,857 73	20 82	78,591 46
Indiana	28,658 89	1,099 68	27,559 21	6,272 69	3,027 67	370 19	2,390 71	1,207 00	.....	40,827 47
Illinois	35,194 52	1,394 78	33,799 74	9,193 83	3,794 40	506 20	3,393 28	1,874 19	.....	52,561 64
Michigan	11,020 20	438 48	10,581 72	2,620 75	1,800 88	158 13	1,455 37	708 76	.....	17,325 61
Wisconsin	13,228 04	481 45	12,746 59	5,282 04	1,040 79	168 55	1,303 03	786 23	.....	21,327 23
Iowa	12,625 57	480 96	12,144 61	2,357 71	1,334 67	269 68	1,469 40	444 51	.....	18,020 58
Minnesota	3,557 24	120 33	3,436 91	1,129 33	304 22	41 65	303 20	247 50	.....	5,462 81
Kansas	1,500 00	45 00	1,455 00	1,285 00	377 46	91 05	380 32	250 00	.....	3,838 83
California	19,106 39	821 69	18,284 70	15,234 64	5,084 12	1,305 13	799 25	2,525 00	.....	43,232 84
Nevada	780 00	31 50	748 50	.....	185 68	208 24	106 64	360 00	.....	1,609 06
Arkansas	1,731 81	67 97	1,663 84	250 00	526 46	66 00	237 43	409 98	.....	3,153 71
Tennessee	4,478 17	208 90	4,269 27	650 00	385 75	144 25	115 27	653 34	.....	6,217 88
Louisiana	5,774 44	221 47	5,552 97	7,391 02	972 96	26 00	33 85	420 00	.....	14,396 80
North Carolina	4,221 37	136 90	4,084 47	1,810 57	1,329 58	38 00	113 56	494 15	.....	7,870 43
South Carolina	3,536 97	146 84	3,390 13	670 00	236 30	29 15	5 26	229 17	.....	4,560 01
Alabama	4,601 91	195 12	4,406 79	755 00	954 95	147 50	414 22	372 22	.....	7,050 69
Mississippi	.....	.....	.....	.....	322 22	10 00	137 14	103 33	.....	572 69
Texas	436 39	14 32	422 07	500 00	1,358 74	366 50	273 50	982 77	.....	3,843 58
Georgia	9,169 32	397 39	8,771 93	3,533 00	2,293 76	183 70	635 35	1,342 39	.....	16,760 13

RECAPITULATION—Continued.

States.	Salary.	Tax.	Net salary.	Clerk-hire.	Stationery.	Printing and advertising.	Postage and express.	Rent.	Mis.	Total.
Florida	$876 36	$26 29	$850 07	$875 00	$393 86	----------	$17 30	$70 00	------	$2,206 23
Oregon	2,310 00	93 20	2,216 80	950 00	110 65	$31 50	141 61	360 00	------	3,810 56
TERRITORIES.										
Washington	800 00	32 50	767 50	260 00	369 10	90 00	21 97	222 90	------	1,731 47
Dakota, (no returns)	----------	----------	----------	----------	----------	----------	----------	----------	------	----------
Idaho	----------	----------	----------	----------	69 87	15 00	16 00	177 72	------	278 59
New Mexico	----------	----------	----------	----------	75 37	46 00	105 13	470 83	------	697 33
Montana	665 76	33 29	632 47	----------	604 45	----------	100 68	495 00	------	1,832 60
Utah	1,874 14	71 25	1,802 89	760 00	547 71	15 00	310 15	225 00	------	3,660 75
Colorado	3,030 49	110 57	2,919 92	503 32	532 22	162 50	231 14	300 00	------	4,649 10
Arizona, (no returns)	----------	----------	----------	----------	----------	----------	----------	----------	------	----------
Nebraska	998 64	29 96	968 68	368 05	61 60	16 30	116 29	92 00	------	1,622 92
Total	585,580 70	23,776 00	561,804 70	242,331 33	67,033 33	8,672 07	40,939 19	44,240 78	$57 69	965,079 09

I.—*Statement of disbursements for salaries and contingent expenses in collecting taxes, etc., in insurrectionary districts during the fiscal year ending June* 30, 1866.

State.	Salary.	Tax.	Net salary.	Stationery.	Moneys refunded, lands sold for taxes and redeemed.			
					Principal.	Interest.	Amount.	Total.
South Carolina.	$6,649 26	$365 96	$6,383 30	.....	$452 00	$30 02	$482 02	$6,865 32
Virginia.....	9,222 53	365 34	8,857 19	.....	2,445 00	260 15	2,705 15	11,562 34
Florida.....	9,000 00	360 00	8,640 00	$435 35	12,170 51	756 83	12,927 34	22,002 69
Tennessee.....	7,801 64	312 06	7,489 58	.....	.....	.....	.....	7,489 58
North Carolina	9,286 96	367 17	8,919 79	.....	.....	.....	.....	8,919 79
Louisiana	8,698 36	347 93	8,350 43	.....	.....	.....	.....	8,350 43
Arkansas.....	9,000 00	360 00	8,640 00	.....	.....	.....	.....	8,640 00
Georgia	6,872 28	274 90	6,597 38	.....	.....	.....	.....	6,597 38
Mississippi	3,733 70	149 35	3,584 35	.....	.....	.....	.....	3,584 35
Alabama	2,583 16	103 31	2,479 85	.....	.....	.....	.....	2,479 85
Texas	4,206 52	168 26	4,038 26	.....	.....	.....	.....	4,038 26
Total.....	77,054 41	3,074 28	73,980 13	435 35	15,067 51	1,047 00	16,114 51	90,529 99

OCTOBER 10, 1866.

K.—*Statement showing the amounts paid to internal revenue inspectors in the several States for salary and travelling expenses from September* 1, 1864, *to June* 30, 1866.

States.	Salary.	Tax.	Net salary.	Travelling expenses.	Total.
Maine.....	$3,548 00	$91 98	$3,456 02	$1,435 61	$4,891 63
New Hampshire.....	1,052 00	42 76	1,009 24	811 57	2,420 81
Vermont	632 00	16 38	615 62	459 50	1,075 12
Massachusetts	4,262 00	110 48	4,151 52	536 30	4,687 82
Rhode Island.....	308 00	7 97	300 03	36 83	336 86
New York	68,808 40	1,790 40	67,018 00	2,906 97	69,924 97
New Jersey.....	4,000 00	103 55	3,896 45	369 79	4,266 24
Pennsylvania	18,794 00	486 98	18,307 02	2,393 14	20,700 16
Maryland	3,976 00	102 99	3,873 01	623 21	4,496 22
District of Columbia and Virginia.....	1,178 00	30 53	1,147 47	73 23	1,220 70
Kentucky.....	1,348 00	34 89	1,313 11	286 35	1,599 46
Ohio.....	9,948 95	258 32	9,690 63	3,348 67	13,039 30
Indiana	2,244 00	58 06	2,185 94	748 85	2,934 79
Illinois.....	10,149 00	262 84	9,886 16	3,309 65	13,195 81
Michigan	2,742 00	71 05	2,670 95	224 06	2,895 01
Wisconsin	4,339 55	112 64	4,226 91	1,067 72	5,294 63
Iowa	3,116 00	80 64	3,035 36	1,841 25	4,876 61
Kansas and Missouri.....	700 00	18 11	681 89	241 75	923 64
California.....	4,190 00	160 69	4,029 31	579 05	4,608 36
Louisiana	200 00	5 17	194 83	.....	194 83
Texas	304 00	7 87	296 13	18 00	314 13
Total.....	146,439 90	3,854 30	142,585 60	21,311 50	163,897 10

L.—*Statement showing the amounts paid to revenue agents and special agents of internal revenue for salary and expenses; also the contingent expenses of the office of internal revenue, including salaries of Commissioner and deputy commissioners, clerks, &c., printing and sale of stamps, counsel fees and moieties, from July* 2, 1863, *to June* 30, 1866.

Revenue and special agents:		
Salary.....	$49,385 69	
Tax.....	1,760 12	
Net salary.....	47,625 57	
Expenses.....	49,066 23	
		$96,691 80

Contingent expenses, salary, &c., of commissioner, &c., and revenue commission:		
Salary	$442,436 13	
Tax	10,897 04	
Net salary	431,539 09	
Printings, &c.	409,502 42	
		$841,041 51
Counsel fees and moieties:		
Fees	21,927 90	
Moieties	15,519 68	
		37,447 58
Total		975,180 95

M.—*Statement of certificates issued and allowed for drawbacks on merchandise exported, as provided for under section* 171 *of the act of June* 30, 1864, *for the fiscal year ending June* 30, 1866.

Number of certificates received and allowed, 3,064; amount, $792,008 22.

REPORT OF THE SIXTH AUDITOR.

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST OFFICE DEPARTMENT,
October 20, 1866.

SIR: In accordance with the uniform custom of this office, I respectfully submit the subjoined statement of the clerical labors performed in this bureau during the past fiscal year.

The forthcoming annual report of this office to the Postmaster General will exhibit in detail all that pertains to the financial transactions of the Post Office Department.

Summary of principal labors, viz:

The postal accounts between the United States and foreign governments, have been promptly and satisfactorily adjusted up to the latest period.

Nineteen thousand seven hundred and twenty-three corrected quarterly accounts of postmasters have been re-examined, copied, restated, and mailed.

One hundred thousand four hundred and forty-four letters were received, indorsed, and properly disposed of.

One hundred and seven thousand three hundred and fifty-five letters were answered, recorded, and mailed.

Sixteen thousand eight hundred and ninety-five drafts were issued to pay mail contractors.

Three thousand seven hundred and eighty-eight warrants were issued to pay mail contractors.

The number of folio-post pages of correspondence recorded, viz:

Four thousand two hundred and thirty-six pages in collection book;

Two hundred and twelve pages in report book;

Two hundred and eighty pages in suit book;

Eight hundred and eighty pages in miscellaneous book.

Eighty-four miscellaneous accounts were audited and reported for payment.

One hundred and forty-four accounts for advertising were audited and reported for payment.

Three hundred and thirteen accounts of special agents were adjusted and paid.

Three thousand two hundred letters-carriers' accounts were settled.

Five hundred and eighty-four thousand three hundred and fifty-nine dollars and fifty one cents was paid to letter carriers.

One thousand three hundred and eighty-eight dollars and sixty-five cents was paid to attorneys, marshalls, clerks of the United States courts, &c.

MONEY-ORDER DIVISION.

Four hundred and thirty-six letters were written and mailed, all of which were recorded in letter-press book.

The transactions of this branch of the public business involved the amount of three million nine hundred and ninety-seven thousand two hundred and fifty-nine dollars and twenty-eight cents.

PAY DIVISION.

Seventeen thousand five hundred and forty-seven accounts of mail contractors were adjusted and reported for payment.

Fifty-eight thousand five hundred and ninety-six collection orders were transmitted to mail contractors.

Eighty thousand eight hundred and thirteen postmasters' accounts were examined, adjusted, and registered.

Three hundred and fourteen thousand six hundred and seventy-eight dollars and ninety-five cents was collected from special and mail messenger offices.

Two million five hundred and eighty thousand seven hundred and sixty-six dollars and three cents aggregate amount of drafts issued to pay mail contractors.

Three million four hundred and thirty-three thousand seven hundred and seventy-three dollars and eighty-three cents aggregate amount of warrants issued to pay mail contractors.

One million nine hundred thousand nine hundred and fifty-eight dollars and forty cents received of postmasters by mail contractors on collection orders.

Seventy-nine thousand six hundred and twenty-one dollars and thirty-one cents was paid for advertising.

Twenty-eight thousand four hundred and sixty-six dollars and seventy six cents was collected by suit from late postmasters.

One hundred and sixty-two suits were instituted for the recovery of balances due to the United States, amounting to the sum of ninety-two thousand five hundred and eleven dollars and fifty-nine cents.

Seventy-six judgments were obtained in favor of the United States.

Twenty-six accounts of attorneys, marshals, and clerks of United States courts were reported for payment.

Sixteen thousand four hundred and seventeen accounts of special mail carriers, mail messengers, and local mail agents, adjusted.

Seven thousand eight hundred accounts of postal clerks and route agents were audited and reported for payment.

The collecting division has had charge of the following number of accounts, viz:

Twenty-nine thousand three hundred and eighty-nine accounts of present postmasters.

Ten thousand four hundred and seventy-six accounts of postmasters who became late.

Forty-two thousand nine hundred and twenty-eight dollars and forty-nine cents was collected from mail contractors by "collection-drafts" for over collections made by them from postmasters.

One hundred and fourteen thousand nine hundred and fourteen dollars and thirty cents was received for internal revenue tax from postmasters, on their

salaries from October 1, 1862, to December 31, 1865, of the payment of which evidence has been received.

In addition, many duties of an important character have been discharged, requiring much time and labor, which it would not be practicable to particularize in this report.

I have the honor to be, sir, very respectfully,

H. J. ANDERSON, *Auditor.*

Hon. H. McCULLOCH,
Secretary of the Treasury.

REPORT OF THE TREASURER.

TREASURY OF THE UNITED STATES,
Washington, October 31, 1866.

SIR: In compliance with statute law and your written requirements, the following statements, showing separately the business transactions of the office located in Washington, and also the aggregate money movement of the treasury proper, including all the offices in which the moneys belonging to the treasury of the United States were received and disbursed, and how they were disbursed, for the fiscal year ending June 30, 1866, are most respectfully submitted.

The books of the various offices of the department, including those of this office, have been closed by the entry of all moneys received or disbursed on authorized warrants, as follows, viz:

Cash Dr.

Balance from last year	$858,309 15	
Add trust funds	2,217,732 94	
		$3,076,042 09
Received from loans		712,851,553 05
Received from internal revenue		309,226,813 42
Received from customs in gold		179,046,651 58
Received from miscellaneous sources		74,342,425 85
Received from War Department		28,000,175 56
Received from Navy Department		19,143,253 70
Received from Interior Department		1,359,677 94
Received from direct taxes		1,974,754 12
Received from public lands		665,031 03
		1,329,686,378 34

Cash Cr.

Paid on account of public debt	$759,248,664 06
Paid on account of War Department	312,449,877 38
Paid on account of Navy Department	62,467,372 22
Paid on account of Interior Department	20,212,094 85
Paid on account of civil, diplomatic, &c	42,420,820 72
Balance cash in treasury	132,887,549 11
	1,329,686,378 34

Fifty-five million seven hundred and twenty-six thousand one hundred and sixty-three dollars and fourteen cents should be deducted from both aggregates for payments and repayments.

These receipts were carried into the treasury by 9,316 covering warrants, being nearly double the number required for that purpose in the preceding year.

The payments were made by 31,952 drafts drawn on this office, and on the various offices of the assistant treasurers, the designated depositaries of the United States, and national banks designated as depositaries of the United States, being over four hundred different offices, located in every part of the country. The number of warrants issued, by which these drafts were authorized and the payments thereon made, was 29,520; both being an increase over last year. But as the preceding tables show in the one the cash on hand at the commencement of the fiscal year, and only the amounts that were actually covered into the treasury by warrants, and include repayments; and as in the other there appear only such amounts, including a like amount of repayments, as were paid out on warrants, and the balance of cash remaining on hand at the close of the fiscal year, these statements, for the reason that some of these warrants belonged to the preceding and some to the succeeding year, do not show the precise actual amounts paid or received within the year.

To the correct understanding of the exact sums received within the year, and the various sources from which they were received, the following table is submitted.

The actual receipts, as shown by the books of this office, were from the following sources, viz:

Six per cent. five-twenty bonds	$109,919,570 00
Six per cent. twenty-year bonds	97,900 00
Seven-thirty treasury notes	157,818,308 11
Certificates of indebtedness	41,648,000 00
Compound interest notes	39,400,000 00
Legal tender notes	2,322,615 00
Fractional currency	17,864,320 75
Temporary loan	207,090,344 04
Coin certificates	98,493,660 00
Customs in gold	179,148,317 22
Internal revenue	309,664,960 55
Premiums	41,446,101 23
Bank duties	3,688,538 57
Captured and abandoned property	13,145,510 84
Confiscations	97,339 03
Prize captures	3,310,248 17
Fines and penalties	491,364 01
Miscellaneous revenue	3,213,009 87
Land sales	612,504 42
Fees on same	38,848 46
Patent fees	313,432 80
Interest	184,519 20
Conscience money	11,718 27
Commutation for draft	2,195 00
Sick and wounded soldiers	1,500 00
Real estate tax	851,983 11
War and navy	25,351,073 33
Indian and other trusts	383,957 88
Repayments	5,985,448 60
Total	1,262,597,288 46

The receipts on account of the War Department were made by disbursing officers as repayments of amounts drawn by them, but not needed, from pro-

ceeds from confiscations, and from the sales of quartermasters' stores and other property no longer needed for the use of the armies.

The receipts on account of the Navy Department were repayments into the treasury by disbursing officers, from captures, and the sale of vessels and other property rendered useless to the government by the close of the war.

The following tables exhibit the movement of the treasury for six years. They show that the expenditures steadily increased from year to year from the commencement to the close of the war, and that for the last year they have diminished in even a greater ratio.

Receipts for the preceding years to June 30 in—

1861	$88,694,572 03
1862	589,197,417 72
1863	888,082,128 09
1864	1,408,474,234 51
1865	1,826,075,227 14
1866	1,270,884,173 11

Payments for the preceding years to June 30 in—

1861	90,012,449 79
1862	578,376,242 70
1863	895,796,630 65
1864	1,313,157,872 94
1865	1,925,052,347 30
1866	1,196,798,829 23
Showing a decrease of expenditures this year below the last of	728,253,518 07

In my last annual report I stated that "the tables would not be unaptly represented by a truncated pyramid;" and I ventured the opinion that "the tables representing the business of the office, so far, at least, as the expenditures are concerned, for the next five years, will be represented by such a pyramid with its base turned upwards." It is highly gratifying that an examination of the above tables, and a comparison of the expenditures of the year with those of the year preceding, more than justify the prediction. But for the fact that large amounts of short loans were being converted into longer loans, and which necessarily require credits and debits, these amounts would have diminished and would hereafter diminish much more rapidly.

The receipts and expenditures on account of the Post Office Department have been as follows:

Cash Dr.

Balance from last year	$1,457,267 80
Receipts from postmasters and others	3,619,432 41
Cancelled warrants, redeposited	4,577 77
	5,081,277 98

Cash Cr.

By 3,375 post office warrants paid	$3,701,236 87
Amount withdrawn uncovered in last report	3,000 00
Suspended overdraft on Charleston, 1861	83 00
Unavailable—Merchants' National Bank, Washington	4,336 00
Balance to new account	1,372,623 11
	5,081,277 98

The aggregate business transactions, including all necessary entries in the cash accounts on the books, at the principal office in the city of Washington, for the last six years show the following results:

1861	$41,325,339 20
1862	929,630,814 38
1863	2,696,059,087 86
1864	3,889,171,151 00
1865	4,366,551,844 73
1866	2,889,157,017 49
The aggregate receipts and payments for the year at the various offices on account of the treasury proper alone, and which enter into the account of this office, were, as per books	$2,523,819,959 74
For transfers	990,227,013 49
Business of this office	2,889,157,017 49
Grand total	6,403,203,990 72

New currency, in kinds and amounts as follows, has been received, counted, and issued, viz:

Compound-interest notes:		
470,000 tens	$4,700,000 00	
324,000 twenties	6,480,000 00	
134,000 fifties	6,700,000 00	
99,200 hundreds	9,920,000 00	
18,800 five hundreds	9,400,000 00	
7,400 thousands	7,400,000 00	
		$44,600,000 00
Legal-tender notes:		
714,000 ones	714,000 00	
332,000 twos	664,000 00	
22,000 five hundreds	11,000,000 00	
22,000 thousands	22,000,000 00	
		34,378,000 00
Fractional currency, old:		
11,775,425 five cents	588,771 25	
15,590,475 ten cents	1,559,047 50	
2,294,220 twenty-five cents	573,555 00	
32,000 fifty cents	16,000 00	
		2,737,373 75
Fractional currency, new:		
10,000 three cents	300 00	
13,139,380 five cents	656,969 00	
18,718,200 ten cents	1,871,820 00	
22,195,880 twenty-five cents	5,548,970 00	
14,072,576 fifty cents	7,036,288 00	
		15,114,347 00
99,971,556 pieces		96,829,720 75
Of the legal-tender notes there is held uncovered		32,055,385 00
Amount issued in preceding year		235,841,067 30

Certificates of indebtedness were issued during the year of the denominations and for the amounts as follows, viz:

8,026 certificates, of $5,000 each, is	$40,130,000
13,547 certificates, of $1,000 each, is	13,547,000
Additional amount covered into the treasury	719,000
Total	54,396,000

Issued in part payment of quartermasters' checks	$41,648,000
Issued in part payment of warrants	12,748,000
Total	54,396,000

The amount of $12,748,000, having been paid out on warrants, has been treated as cash in the accounts. The issue of these certificates in the last year was $128,845,000, which is more than double the amount issued this year. Certificates of indebtedness, with accrued interest, were redeemed, amounting to $126,634,692 02.

Currency has been retired, counted, and destroyed during the fiscal year as follows:

Old issue demand notes	$200,440 75
New issue legal-tender notes	6,764,370 65
One year five per cent. notes	6,316,104 50
Two year five per cent. notes	2,506,427 50
Two year five per cent. coupon notes	33,363,097 50
Six per cent. compound-interest notes	81,246,829 00
Gold certificates	64,913,800 00
First issue fractional currency	2,897,307 88
Second issue fractional currency	7,598,479 78
Third issue fractional currency	5,414,844 49
Discounted on above for mutilations	17,813 36
Total	211,239,515 41

There have been destroyed during the year government bonds, certificates, and currency that had never been issued and that were unfit for issue amounting to $320,873,646 23.

This retiring and destruction has required the counting and separate examination of largely over one hundred millions of separate and distinct pieces of paper money and securities; that part comprised in the table, representing money alone, although less in amount than the last named, involving 99,715,771 such separate pieces of paper money.

The discount for mutilations during the year, as per preceding table, was	$17,813 36
Discounted before June 30, 1865	25,117 29
Total amount withheld for mutilations of currency up to July 1, 1866	42,930 65

These discounts are only made when parts of notes are missing. Less than half of a note is not redeemed at all. All United States notes, of which one-half or more is returned, are redeemed in the proportion that the part returned bears by twentieths to the whole note. Fractional currency the same by tenths. Discounts have been made on the kinds of notes and fractional currency as follows:

Demand notes	$2,041 75
Legal-tender notes	30,356 20
One-year notes	178 50
Two-year notes	187 50
Coupon notes	2 50
Three-year notes	4 30
Postage currency	6,370 33
Old fractional currency	2,462 46
New fractional currency	901 41
Total discounts	42,930 65

Statement of all issues, redemptions, discounts, and outstanding balances of the various kinds of United States notes and fractional currency, by denominations and amounts, on the 30th day of June, 1866.

OLD UNITED STATES DEMAND NOTES.

Denominations.	Amounts issued.	Amounts redeemed.	Am'ts outstanding.
Five dollars	$21,800,000 00	$21,693,888 50	$106,118 50
Ten dollars	20,030,000 00	19,927,239 25	102,760 75
Twenty dollars	18,200,000 00	18,118,716 50	81,283 50
Totals	60,030,000 00	59,739,837 25	290,162 75
Deduct discounts			2,041 75
Total amount outstanding			288,121 00

Eighteen thousand dollars has been added to the outstanding twenty-dollar notes, recovered from C. H. Cornwell, for fraud on the government, committed by him in redemption division.

NEW UNITED STATES LEGAL-TENDER NOTES.

Denominations.	Amounts issued.	Amounts redeemed.	Am'ts outstanding.
One dollar	$18,846,000 00	$1,637,240 90	$17,208,759 10
Two dollars	20,560,000 00	1,750,164 75	18,809,835 25
Five dollars	96,663,820 00	1,217,894 50	95,445,925 50
Ten dollars	110,005,030 00	987,184 50	109,017,845 50
Twenty dollars	86,919,680 00	1,789,347 00	85,130,333 00
Fifty dollars	30,055,200 00	732,462 50	29,322,737 50
One hundred dollars	34,344,000 00	1,068,515 00	33,275,485 00
Five hundred dollars	44,914,000 00	9,488,400 00	35,425,600 00
One thousand dollars	71,404,000 00	14,321,800 00	57,082,200 00
Totals	513,711,730 00	32,993,009 15	480,718,720 85

Brought forward		$480,718,720 85
Deduct for new notes never used	$37,932,425 00	
Deduct for reserve fund	42,000,000 00	
Deduct for discounts	30,356 20	
		79,962,781 20
Total legal-tender notes outstanding		400,755,939 65

Six thousand dollars has been added to the outstanding one hundred dollar notes, recovered from C. H. Cornwell, for a fraud committed by him in the redemption division; also two hundred and sixty-eight dollars, included in twenties, the denominations of which are unknown.

OLD POSTAGE CURRENCY.

Denominations.	Amounts issued.	Amounts redeemed.	Am'ts outstanding.
Five cents	$2,241,800 00	$1,001,822 69	$1,239,977 31
Ten cents	4,112,000 00	2,334,075 54	1,777,924 46
Twenty-five cents	5,217,856 00	3,431,610 18	1,786,245 82
Fifty cents	8,620,800 00	6,406,846 81	2,213,953 19
Totals	20,192,456 00	13,174,355 22	7,018,100 78
Deduct for discounts			6,370 33
Total outstanding			7,011,730 45

OLD ISSUE FRACTIONAL CURRENCY.

Denominations.	Amounts issued.	Amounts redeemed.	Am'ts outstanding.
Five cents	$2,776,056 35	$1,420,376 08	$1,355,680 27
Ten cents	6,223,482 80	3,713,376 01	2,510,106 79
Twenty-five cents	7,618,152 50	5,271,224 42	2,346,928 08
Fifty cents	6,538,847 00	4,814,537 57	1,724,309 43
Totals	23,156,538 65	15,219,514 08	7,937,024 57
Deduct for discounts			2,462 46
Total outstanding			7,934,562 11

NEW ISSUE FRACTIONAL CURRENCY.

Denominations.	Amounts issued.	Amounts redeemed.	Am'ts outstanding.
Three cents	$601,827 75	$358,438 03	$243,389 72
Five cents	656,969 00	66,709 92	590,259 08
Ten cents	1,871,820 00	370,460 12	1,501,359 88
Twenty-five cents	5,567,046 75	1,794,807 17	3,772,239 58
Fifty cents	8,785,803 00	2,873,959 25	5,911,843 75
Totals	17,483,466 50	5,464,374 49	12,019,092 01
Deduct for discounts			901 41
Total outstanding			12,018,190 60

ONE-YEAR FIVE PER CENT. TREASURY NOTES.

Denominations.	Amounts issued.	Amounts redeemed.	Am'ts outstanding.
Ten dollars	$6,200,000 00	$5,841,845 50	$358,154 50
Twenty dollars	16,440,000 00	15,399,834 00	1,040,166 00
Fifty dollars	8,240,000 00	7,870,780 00	369,220 00
One hundred dollars	13,640,000 00	13,256,075 00	383,925 00
Totals	44,520,000 00	42,368,534 50	2,151,465 50
Deduct for discounts			178 50
Total amount outstanding			2,151,287 00

Ninety dollars is included in the above twenties, the denominations not known.

TWO-YEAR FIVE PER CENT. TREASURY NOTES.

Denominations.	Amounts issued.	Amounts redeemed.	Am'ts outstanding.
Fifty dollars	$6,800,000 00	$4,512,007 50	$2,287,992 50
Hundred dollars	9,680,000 00	6,758,470 00	2,921,530 00
Totals	16,480,000 00	11,270,477 50	5,209,522 50
Deduct for discounts			187 50
Total amount outstanding			5,209,335 00

TWO-YEAR FIVE PER CENT. COUPON TREASURY NOTES.

Denominations.	Amounts issued.	Amounts redeemed.	Am'ts outstanding.
Fifty dollars	$5,905,600 00	$5,678,147 50	$227,452 50
Hundred dollars	14,484,400 00	14,156,300 00	328,100 00
Five hundred dollars	40,302,000 00	40,099,000 00	203,000 00
Thousand dollars	89,308,000 00	88,988,000 00	320,000 00
Totals	150,000,000 00	148,921,447 50	1,078,552 50
Deduct for discounts			2 50
Total amount outstanding			1,078,550 00

Included in the above five hundreds is $10,500, denominations uncertain.

THREE-YEAR SIX PER CENT. COMPOUND INTEREST NOTES.

Denominations.	Amounts issued.	Amounts redeemed.	Am'ts outstanding.
Ten dollars	$23,273,200 00	$10,264,507 50	$13,008,692 50
Twenty dollars	30,109,840 00	7,667,144 00	22,442,696 00
Fifty dollars	60,808,000 00	16,458,662 50	44,349,337 50
One hundred dollars	45,078,400 00	11,469,685 00	33,608,715 00
Five hundred dollars	67,826,000 00	24,994,500 00	42,831,500 00
One thousand dollars	39,400,000 00	16,135,000 00	23,265,000 00
Totals	266,495,440 00	86,989,499 00	179,505,941 00

Brought forward		$179,505,941 00
Deduct for discounts	$430 00	
In vault, cancelled	7,136,000 00	
		7,136,430 00
Total outstanding		172,369,511 00

RECAPITULATION OF OUTSTANDING UNITED STATES NOTES AND FRACTIONAL CURRENCY.

Not now used for circulation.

Demand notes redeemable in coin	$288,121 00	
One-year five per cent. notes	2,151,287 00	
Two-year five per cent. notes	5,209,335 00	
Two-year five per cent. coupon notes	1,078,550 00	
Three-year compound-interest notes	172,369,511 00	
		181,096,804 00

Now in use for circulation.

Legal tender notes	$400,755,939 65	
Postage fractional currency	7,011,730 45	
Old fractional currency	7,934,562 11	
New fractional currency	12,018,190 60	
		427,720,422 81
Total amount outstanding		608,817,226 81

There were received during the fiscal year ninety-one thousand three hundred and two official letters, by mail alone. Many of these contained remittances of money. All of these, that required it, received prompt responses. Of these seven thousand nine hundred and eighty-one were in manuscript; copies have in all cases been made upon the letter books of the office. Remittances are made by draft or check without letter, and no receipts are therefore asked for or received. This course reduces the office mail more than one half what it would be if receipts were required.

To facilitate payments at points where the moneys were needed for disbursements, orders in number, in kind, and for amounts, as follows, were issued during the year, to wit:

1,527	by letters on national banks	$251,990,000 00
1,569	by orders on national banks	76,583,658 53
614	by orders on assistant treasurers and depositaries	427,537,320 97
211	by orders for exchange	10,691,785 00
129	by bills of exchange	4,823,742 71
4,050	letters, orders and bills amounting to	771,626,507 21

There have been issued during the fiscal year upon the offices at New York, Philadelphia, Boston, San Francisco, and New Orleans, 45,303 transfer checks, on which there was paid at those points $200 131,257 56. The office at New Orleans was made a transfer office within the year.

The book-keeping of the office has assumed very large proportions, and requires a class of men for its correct management that are difficult to be had at present salaries.

There are open accounts, as follows, to wit, with—

Assistant treasurers	9
Designated depositaries, &c	33

National banks designated as such depositaries	384
Receivers, collectors of customs, and internal revenue	149
Disbursing officers	164
Impersonal accounts	66
Total number	805

As constant entries are being made in nearly all of these accounts, they require constant vigilance and care. Regular weekly statements and balance sheets are made from them.

National banks had deposited in this office securities, preliminary to their organization, at the time of the last annual statement, to the number of	1,389
Securities for other banks have been deposited since for	265
Total number of banks that have made deposits	1,654
Of this number one failed in the preceding year and two this year; seven have withdrawn their securities, as they have no circulation; one has deposited money for its circulation and withdrawn its securities, making in all less	11
Leaving the present number of national banks fully organized which have securities deposited for their circulation	1,643

The notes of the following named national banks are redeemed at this office, viz:

First National Bank of Columbia, Missouri. This bank has voluntarily closed its business and has deposited in the treasury, in money, an amount equal to the amount of its entire outstanding circulation. First National Bank of Attica, New York; failed. Merchants' National Bank of Washington, District of Columumbia; failed. Venango National Bank of Franklin, Pennsylvania; failed. The securities of these three broken national banks have been declared forfeited to the United States. Thus far the interest that has occurred on the stocks so forfeited has been more than sufficient to redeem all the circulating notes of these banks that have been presented for redemption.

At the date of the last report there was held in United States stocks pledged for the redemption of the circulation of these banks		$235,989,700 00
Received during fiscal year	$102,230,550 00	
Withdrawn during fiscal year	10,909,900 00	
		91,320,650 00
Held on 30th June, 1866		327,310,350 00

On the 30th day of June, 1865, there were qualified of these banks, as depositaries of public moneys and financial agents of the United States, the number of		330
There were designated during the year	60	
And discontinued during the year	8	
		52
Total number so qualified June 30, 1866		382

The securities held for the safe-keeping and return of the government deposits were, on June 30, 1865		$32,707,500 00
There were deposited during the year additional	$14,948,000 00	
And withdrawn during the year	9,478,000 00	
		5,470,000 00
Total amount of securities held for United States deposits		38,177,500 00

The securities held in the treasury belonging to national banks on June 30, 1866, were as follows, to wit:

To secure the redemption of circulating notes	$327,310,350 00
To secure the payment of government deposits	38,177,500 00
Total of securities	365,487,850 00

All of which, except $30,000, were United States securities.

The following is a detailed description of the securities held by the Treasurer on account of national banks, and the purposes for which he holds them:

To secure the redemption of their circulating notes:		
Registered six per cent. coin interest bonds	$236,209,550 00	
Coupon six per cent. coin interest bonds	1,820,950 00	
Registered five per cent. coin interest bonds	85,876,850 00	
Coupon five per cent. coin interest bonds	335,000 00	
Registered six per cent. currency interest bonds	3,068,000 00	
		$327,310,350 00
To secure the payment of government deposits:		
Registered six per cent. coin interest bonds	6,926,700 00	
Coupon six per cent. coin interest bonds	2,748,100 00	
Registered five per cent. coin interest bonds	4,154,450 00	
Coupon five per cent. coin interest bonds	2,637,250 00	
Registered six per cent. currency interest bonds	255,000 00	
Certificates of indebtedness	915,000 00	
Seven and three-tenths treasury notes	20,511,000 00	
Personal bonds	30,000 00	
		38,177,500 00
Total securities		365,487,850 00

Duty has been collected by this office directly from the national banks during the year, under the forty-first section of the national currency act, as follows:

For the term of six months preceding July 1, 1865:		
On circulation	$498,604 11	
On deposits	769,139 49	
On capital	96,109 46	
		$1,363,853 06
For the term of six months preceding January 1, 1866:		
On circulation	$872,566 41	
On deposits	1,334,658 08	
On capital	220,807 26	
		2,428,031 75
Total duty collected in the year		3,791,884 81

Of these banks 1,250 have severally, by an officer or attorney of each bank interested, examined the securities held in the treasury, as required by law, and have certified in writing to their entire correctness.

The employment of national banks as depositaries of the public moneys and fiscal agents of the government has been a great aid to the department, in the placing of loans, and especially to this office, in the collection of the revenues of the government. They have within the three years ending with the month of September, 1866, received moneys on deposit to the credit of the United States, as follows:

On subscriptions for United States stocks	$1,116,151,286 28
On account of internal revenue	599,936,712 25
From miscellaneous sources	37,443,637 78
Total collections	1,753,531,636 31
They have paid in various ways, and at points as directed by this office, and without expense to the government, during the same time	$1,722,554,656 46
Leaving an apparent balance of	30,976,979 85
Total	1,753,531,636 31
From this apparent balance there should be deducted for coupons received here, but not then counted and credited, and for others *in transitu*, that had been paid for by these banks, and charged in their accounts to this office,	$5,434,867 70
Which would leave the real balance due from all the depositary banks to the United States	25,542,112 15

This amount was secured by United States stocks, held for that purpose, amounting to the sum of (including $30,000 personal bonds) $38,177,500. Being a surplus of securities, over deposits, in the treasury of $12,635,387 85.

During the same time these banks redeemed and returned to this office, without charge to the government, mutilated fractional currency amounting to over $14 000,000.

The failures to pay the government all demands made upon them have been restricted to two out of nearly four hundred national banks designated as depositaries.

In the case of one of these there are held United States bonds by the Treasurer in security for more than ten times the amount of deposits charged against it on the books of the treasury. In the only other case, there may be a loss; but as the government claims a priority of lien, over all other creditors, on all the assets of the bank, it is hoped that it will be nearly secured by the deposit of stocks held in security by the treasury.

The value of the services of these banks to the government will be better appreciated in the simple statement of the fact that, irrespective of the great aid given the government by them in disposing of the stocks of the United States that the government desired to sell, they collected for and paid into the treasury amounts aggregating in receipts and payments to about three thousand five hundred million dollars, for which, had they been allowed only one-tenth of one per cent. commissions, they would have received about three and a half million dollars. These services were rendered the government free of charge.

Again it becomes my duty to present to you, and through you to the Congress of the United States, the great difficulty in the way of the proper conduct and management of this office on account of the utterly inadequate pay awarded by law to its officers, clerks, and other employés.

It is exceedingly difficult to procure the services of persons of the ability, capacity, and proved integrity of character required for places of such great responsibility, and, when procured, it is still more difficult to retain them.

Within this and a part of the preceding year there have been resignations from this office of a chief of division and the paying teller, at salaries of $2,200 each; the assistant receiving teller, at $2,000; three fourth class clerks, at $1,800 each; eight third class clerks, at $1,600 each; five second class clerks, at $1,400 each; and quite a number of the best of the first class clerks, at only $1,200 per annum each.

Banks and business men find it their interest to pay rates nearly if not quite double those paid by the government for like services of persons possessing the requisite talent, experience, application, and honesty to fit them for the constant handling of and accounting for the millions of dollars that must necessarily pass through the hands of the employés of this office daily.

Poor men (and none other than poor men will take these places) who have the requisite talents to perform such labors accurately and with despatch, and who have the integrity to deal honestly with a government that pays them barely enough for their valuable services to support themselves and their families in the plainest manner and by the practice of the most rigid economy, can hardly be expected to remain in their places, especially when they are eagerly sought after by banking and other corporations and business men, who appreciate and find it their interest to secure the services of such persons by the payment of much higher salaries. Few men under such circumstances, now that the country is again at peace, feel it their duty so to sacrifice themselves and their families upon the altar of patriotism. Several, however, from motives of public spirit and duty, and a hope that Congress would, in the end, do them justice, and from personal persuasions from me, have been induced to remain in their places. Among these are the cashier, the assistant cashier, chiefs of divisions, and clerks of the highest class and pay. Mr. Tuttle, the very competent and able assistant cashier, had urged upon him the cashiership of a highly respectable bank in the city of New York, with a compensation nearly three times in amount that paid him here. Mr. Middleton, the accomplished cashier, and Mr. Wyman, the able chief of the division of national banks, have each declined cashierships where their pay would have been much greater and their labor and responsibilities much less than they are in this office. The same, in degree, is true of several others. The chiefs of divisions in this office now hold much more responsible positions than were those occupied by the heads of bureaus before the rebellion. The chief of the division of banks holds government securities exceeding three hundred and sixty-five millions of dollars, being ten times the amount formerly held by the superintendent of the banking department of the State of New York. Yet his salary is only $2,200, while that of the superintendent of the New York banks, holding one-tenth the securities, is $5,000.

The time has now arrived when it has become practicable to judge pretty correctly of the number of employés and the pay that it will be necessary to give to secure the services of the kinds of persons requisite to the future safe conduct of this office.

An organization something like the following will, in my judgment, be required:

The compensations named will be necessary to retain the higher grades, and to the lower, as well as the higher, it is due as an act of justice and public policy. For some time yet a greater number than stated will be required, but these can, as now, be temporarily employed.

An assistant treasurer, at	$3,500 00	per annum.
A cashier, at	3,500 00	"
An assistant cashier, at	3,000 00	"
A chief of division of banks, at	2,800 00	"
A chief of division of issues, at	2,800 00	"
A chief of division of redemptions, at	2,800 00	"
A chief of division of general accounts, at	2,800 00	"
A chief of division of Treasurer's accounts, at	2,500 00	"
A chief of division of loans, at	2,500 00	"
A chief of division of correspondence, at	2,500 00	"
A paying teller, at	2,500 00	"
A receiving teller, at	2,500 00	"
An assistant paying teller, at	2,200 00	"
An assistant receiving teller, at	2,200 00	"
A chief clerk, at	2,200 00	"
15 fifth class clerks, each at	2,000 00	"
15 fourth class clerks, each at	1,800 00	"
15 third class clerks, each at	1,600 00	"
11 second class clerks, each at	1,400 00	"
9 first class clerks, each at	1,200 00	"
1 engineer, at	1,000 00	"
9 messengers, each at	1,000 00	"
7 assistant messengers, each at	900 00	"
7 laborers, each at	800 00	"
15 female clerks, each at	1,100 00	"
15 female clerks, each at	1,000 00	"
17 female clerks, each at	900 00	"
17 female clerks, each at	800 00	"
17 female clerks, each at	700 00	"
7 female messengers, each at	600 00	"
5 assistant female messengers, each at	500 00	"
9 female laborers, each at	400 00	"

This brings the average of female clerks' salary below $900.

Such an organization would, it is believed, after a few years do away with the necessity for employing temporary clerks, and would meet every requirement of the office without compelling the employés of the office to labor at rates below a living price, and, as now, for many hours in excess of the time required by the regulations of the department. So, too, it would insure a higher intellectual standard of the personnel of the office. Mere animal force and muscle can be had cheap; honesty and brains deserve, and should command better pay.

The experiment of employing females as clerks has been, so far as this office is concerned, a success. For many kinds of office-work, like the manipulating and counting of fractional currency, they excel, and in my opinion are to be preferred to males. There is, however, quite as much difference in point of ability between female clerks as there is between the several classes of male clerks, whose equals some of them are. Many of them are able to accomplish more than twice as much and with greater accuracy than some others. So, too, some of them incur great risks, being responsible for making mistakes in count, and for counterfeits overlooked. Many make restitution for these errors, which takes a large percentage from their salaries. Such should by every consideration of justice and fair dealing be paid according to their merits, and the risks and liabilities they incur. So, too, it is desirable that their ambition should be stimulated by the prize of promotion for well-doing. The present horizontal salary is unjust and pernicious. It pays the merely tolerable as much as the very best. Instead of inciting the poorer to emulate the best clerks, it tends to demor-

alize them, and brings them down to the level of the poorer class. It is therefore earnestly hoped that the needful reform of classification may be authorized.

It is a source of great gratulation that again the fiscal year has closed without the loss of a single dollar to the treasury proper, or the agencies connected with it here; the money on hand being the amount received into the treasury from all sources, less the amount paid out by requirements from the various departments of the government, in pursuance of some law. The money in the vaults is equal to the book balance required. There is, however, of the amount of money thus held, over five hundred dollars in counterfeit fractional currency, passed inadvertently by lady counters, who have as yet not been able, on account of their insufficiency of pay, to make restitution therefor, as they have already paid a much larger amount for other counterfeit notes by them so passed. Unless such restitution is made, the loss will fall on the Treasurer for such as are still held, and such as may hereafter escape detection on the first count.

There is also an amount of less than one hundred dollars of counterfeit money taken in the last three years in the cash room. With these trifling exceptions everything in regard to the money of the government and the accounts pertaining thereto in this office is right.

When it is taken into consideration that the money received and disbursed at this office during the last five years has exceeded in amount fourteen thousand seven hundred and seventy millions of dollars, this result seems almost miraculous.

This happy consummation is, however, mainly due to the very efficient corps of officers, clerks, and other employés who are and have been associated with me, and who have, with few exceptions, given their instant attention to every requirement of official duty and the public interest. That I have such careful, honest, capable, and efficient assistants, is, in a great measure, due to your kindness in permitting me in all cases to select the most worthy, without reference to political or other outside influences.

Hoping that the future of the office may be no worse than the past, I am, very respectfully, yours,

F. E. SPINNER,
Treasurer United States.

Hon. HUGH MCCULLOCH,
Secretary of the Treasury, Washington, D. C.

SCHEDULE A.

Receipts and disbursements at the office of the assistant treasurer at New York for the fiscal year ending June 30, 1866.

RECEIPTS.

On account of customs	$133,617,589 97
On account of loans	125,926,548 46
On account of internal revenue	6,651,432 18
On account of miscellaneous	349,261,309 13
On account of patent fees	47,028 85
On account of Post Office Department	2,447,993 64

PAYMENTS.

On account of treasury drafts	723,197,865 71
On account of post office warrants	2,214,839 97
Amount credited to disbursing officers' accounts	297,396,977 18
Amount of checks paid on disbursing officers' accounts	313,849,549 62
Amount paid for interest on public debt	60,335,067 40
Amount paid on temporary loan	107,979,946 71

SCHEDULE B.

Statement of transactions at the office of the assistant treasurer of the United States at Boston for the fiscal year ending June 30, 1866.

	Receipts.	Disbursements
Temporary loan	$22,324,000 00	$14,781,230 00
Five-twenty bonds	2,345,600 00	
Internal revenue taxes	984,983 49	
Internal revenue stamps	518,643 81	
Fishing bounties	142,792 29	141,216 27
Disbursing officers' accounts	41,945,119 54	43,559,342 48
Post Office Department	406,176 22	286,627 46
Customs	18,029,064 86	
Interest account	11,583,492 34	12,009,727 34
Treasurer's general account		92,681,135 48
By transfer and various other sources	72,225,929 89	
	170,505,802 44	163,459,279 03

The amount of fractional currency paid out	$1,200,000 00
The amount of fractional currency redeemed	1,204,812 00

The whole number of coupons paid	953,000
The whole number of persons to whom interest was paid	58,000

SCHEDULE C.

Receipts and disbursements of the office of the assistant treasurer at Philadelphia for the fiscal year ending June 30, 1866.

RECEIPTS.

From transfer orders	$41,479,645 92
From loans	55,815,000 00
From customs	6,949,794 67
From internal revenue	638,749 03
From post office	387,295 35
From patent fees	17,977 20
From miscellaneous	4,560,250 94
Total	109,848,713 11
From similar sources the previous year	109,240,937 41
Increase of receipts this year	607,775 70

The disbursements from this office during the same term were as follows, viz:

On general treasury warrants	$98,677,678 18
On post office warrants	594,020 37
Total	99,271,698 55
Similar payments the previous year	$115,349,049 38
Deduct	99,271,698 55
Decrease of payments this year	16,077,350 83

DISBURSEMENTS.

The payments made on disbursers' checks, including those drawn by the Treasurer on his transfer account, amount to	$40,081,823 02

Similar payments previous year	$96,912,508 13
Deduct	40,081,823 02
Decrease of payments on disbursers' checks	56,830,685 11

The amount standing to the credit of disbursing officers on the morning of July 1, 1865, was	$4,269,215 74
Credits during the fiscal year ending June 30, 1866	37,863,130 79
Total credits	42,132,346 53
Deduct total disbursements	40,081,823 02
Balance to credit of disbursers June 30, 1866	2,050,523 51

The amount of fractional currency redeemed during the fiscal year was	$2,312,915 00

The payments on account of interest on public debt were as follows, viz:	
On registered loans	$2,864,964 82
On coupon loans	3,707,458 26
On temporary loans, (L. M.)	745,608 63
On Union Pacific Railroad Company	45,088 67
Total payments for the fiscal year	7,363,120 43
Total payments for the previous year	5,812,985 93
	1,550,134 50

The payment of interest on 7-30 notes and other interest notes constitutes a part of the disbursements from the general treasury.

UNITED STATES TREASURY, *Philadelphia, July* 1, 1866.

SCHEDULE D.

Receipts and disbursements at the office of the assistant treasurer at St. Louis for the fiscal year ending June 30, 1866.

Receipts	$65,629,725 33
Disbursements	70,338,086 55

SCHEDULE E.

Receipts and disbursements at the office of the assistant treasurer at New Orleans for the fiscal year ending June 30, 1866.

Receipts	$70,018,718 18
Disbursements	67,829,727 96

SCHEDULE F.

Receipts and disbursements at the United States depository at Cincinnati for the fiscal year ending June 30, 1866.

Receipts	$72,130,962 87
Disbursements	72,799,793 47

SCHEDULE G.

Receipts and expenditures of the United States depository at Baltimore, for the fiscal year ending June 30, 1866.

Receipts	$20,578,737 11
Disbursements	17,084,548 86

SCHEDULE H.

Receipts and disbursements at the United States depository at Louisville, for the fiscal year ending June 30, 1866.

Receipts	$16,980,142 20
Disbursements	17,512,281 55

SCHEDULE I.

Receipts and expenditures at the United States depository at Chicago, for the fiscal year ending June 30, 1866.

Receipts	$12,106,200 25
Disbursements	11,979,242 63

REPORT OF THE REGISTER OF THE TREASURY.

TREASURY DEPARTMENT,
Register's Office, October —, 1866.

SIR: I have the honor to submit the following report of the business transacted in this office during the fiscal year ending June 30, 1866:

RECEIPTS AND EXPENDITURES.

The business of this division shows a large increase over the preceding year in all branches excepting war and navy, in which there is a considerable decrease.

The number of warrants issued for the civil, diplomatic, miscellaneous, internal revenue, and public debt expenditures was	21,767
In the previous year	15,627
An increase of about forty per cent	6,140
The number of warrants for receipts from customs, sales of public lands, internal revenue, and miscellaneous sources was	7,446
In the previous year	3,764
An increase of nearly one hundred per cent	3,682

The number of warrants issued for payments and repayments in the War, Navy, and Interior (pension and Indian) Departments was..	9,666
In the previous year	14,019
A decrease of about twenty-five per cent	4,353

The number of journal pages filled with entries of accounts and warrants relating to civil, diplomatic, miscellaneous, and public debt receipts and expenditures was as follows:

Treasury proper	1,185
Internal revenue	785
Diplomatic	522
Interior, civil, &c	389
Customs	605
An increase of about thirty per cent	3,486

The number of drafts registered was 34,160. The number of certificates given for settlement of accounts was 6,100.

Eighteen thousand six hundred and eight accounts were received from the First and Fifth Auditors' offices and the General Land Office, an increase of about thirty per cent. A majority of these accounts were copied for warrants to issue, all registered, and one-half or more journalized and posted.

There are kept in the division nine ledgers containing personal accounts, eight appropriation ledgers, five journals, and a large number of auxiliary books for registering accounts, warrants, and drafts.

The annual report in detail of receipts and expenditures, and the quarterly statements for settlement of the Treasurer's accounts, involve much labor, and a great deal of work that is done in the division, requiring time and care, though laborious, cannot be detailed.

NOTES AND COUPONS.

At the close of the fiscal year the clerical force of this division consisted of sixty-seven clerks, (fifteen gentlemen and fifty-two ladies.)

The specific services rendered by this force during the year have been as follows:

Statement of treasury notes (upper halves) assorted, counted, arranged, registered, and examined.

	Authorizing act.	Number of pieces.	Amount.	No. of coupons attached.
2-year 5 per c't. coup'n treas. notes.	March 3, 1863.	129,480	$34,852,200	7,084
2-year 5 per cent. treasury notes..	....do.....	35,470	2,506,500	.....
1-year 5 per cent. treasury notes..	....do.....	292,368	6,316,170	.....
3-year 6 per cent. comp. int. notes.	... do.....	24,561	2,136,390	.....
Do.....do.....	June 30, 1864.	1,690,037	74,000,720	.....
Gold certificates.....	March 3, 1863.	40,065	64,913,800	.....
7 3-10 coupon treasury notes	July 17, 1861.	297,792	95,027,300	69,951
Do.....do.....	June 30, 1864.	15,078	5,941,350	
		2,524,851	285,694,430	77,035

Of coupons there were counted, assorted, and arranged, 7,822,379; registered, 5,948,211; examined, 5,147,998. The labor requisite in handling so many notes and coupons (which are registered in two hundred and ninety books) can hardly be appreciated by those who have not given the subject their special attention.

Redeemed currency counted and destroyed.

Fractional currency, old issue	$7,598,479 78	
" " new issue	5,414,844 49	
		$13,013,324 27
Postal currency		2,814,107 88
United States notes, old issue	200,440 75	
" " new issue	6,764,370 65	
		6,964,811 40

LOANS.

During the last fiscal year the issues of United States stock have been as follows:

Coupon bonds—direct issue.

Loans.	Number of cases.	Number of bonds.	Amount.
1862, act of February 25	21	3,678	$3,677,500
1864, act of March 3, 5 per cent	2	4	300
1864, act of June 30	10	8,801	8,211,000
1865, act of March 3	2,856	124,120	94,513,000
Total	2,889	136,603	106,401,800

Registered bonds—direct issue.

Loans.	Number of cases.	Number of bonds.	Amount.
1864, act of March 3, 6 per cent	46	816	$3,882,500
1865, act of March 3	496	13,063	14,630,400
Central Pacific Railroad Company	4	1,744	1,744,000
Union Pacific Railroad Company	3	1,680	1,680,000
Union Pacific Railroad Company, eastern division	3	1,360	1,360,000
Total	552	18,663	23,296,900

Registered bonds issued on assignments in transfer.

Loans.	Number of cases.	Number of bonds.	Amount.
1847, act of January 28	163	634	$2,229,150
1848, act of March 31	74	247	732,950
1858, act of June 14	20	74	370,000
1860, act of June 22	36	134	474,000
1861, act of February 8	173	403	1,411,000
1861, acts of July 17 and August 5	633	2,124	7,806,150
1862, act of February 25	1,145	4,203	10,077,750
1863, act of March 3	216	485	1,428,450
1864, act of March 3, ten-forties	488	1,823	5,270,000
1864, act of March 3, five-twenties	13	80	113,200
1864, act of June 30	188	602	1,823,950
1865, act of March 3	288	919	3,083,700
Central Pacific Railroad Company	57	2,128	2,128,000
Union Pacific Railroad Company	31	831	831,000
Union Pacific Railroad Company, eastern division	34	1,564	1,564,000
Total	3,559	16,251	39,343,300

Registered bonds issued in exchange for coupon bonds.

Loans.	Number of cases.	Number of bonds.	Amount.
1848, act of March 31	24	110	$183,000
1858, act of June 14	76	373	1,025,000
1860, act of June 22	14	42	88,000
1861, act of February 8	188	458	1,065,000
1861, acts of July 17 and August 5	1,031	4,425	17,340,800
1862, act of February 25	1,237	4,973	17,599,250
1863, act of March 3	637	2,270	6,477,400
1864, act of March 3, ten-forties	1,135	4,247	22,960,050
1864, act of June 30	818	3,461	15,761,850
1865, act of March 3	1,101	6,314	20,438,800
Total	6,261	26,673	102,939,150

RECAPITULATION.

	Number of cases.	No. of bonds issued.	Amount.
Direct issues, coupon bonds	2,889	136,603	$106,401,800
Direct issues, registered bonds	552	18,663	23,296,900
Transfers, registered bonds	3,559	16,251	39,343,300
Exchanges, registered bonds	6,261	26,673	102,939,150
Total	13,261	198,190	271,981,150

The statistics of "commerce and navigation" having been committed to a special bureau under a late act of Congress, will, of course, require no report from this office.

I have the honor to remain, very respectfully, your obedient servant,

S. B. COLBY,
Register of the Treasury.

REPORT OF THE SOLICITOR OF THE TREASURY.

TREASURY DEPARTMENT,
SOLICITOR'S OFFICE, *November* 10, 1866.

SIR: I have the honor to transmit herewith tabular statements, seven in number, showing the amount and results of the litigation under the direction of this office for the year ending June 30, 1866, so far as the same are shown by the reports made by the respective district attorneys. These tables embrace, respectively:

1. Suits on transcripts of accounts of defaulting public officers, contractors, &c., adjusted by the accounting officers of the Treasury Department.
2. Suits for the recovery of fines, penalties, and forfeitures, under the customs revenue laws.
3. Prize cases.
4 Libels filed under the confiscation act of July 17, 1862, and the non-intercourse act of July 13, 1861.
5. Suits for fines, penalties, and forfeitures under the internal revenue laws.
6. Suits in which the United States were interested, not embraced in any of the other tables.
7. A general summary or abstract of the foregoing tables.

From an examination of this summary it will be seen that the whole number of suits of all descriptions brought within the year is 4,672 of which 33 were of class 1, for the recovery of $37,455 22; 714 of class 2, for $4,232,023 40; 11 of class 3; 951 of class 4; 2,007 of class 5, for $1,416,232 42; and 956 of class 6, for $2,330,888 61—making a total sued for, so far as shown by these tables, of $8,066,629 65. It will be observed that, for obvious reasons, the amount demanded in the prize and confiscation cases is not given. Of the total number of suits brought 2,307 were disposed of within the year, and in the following manner, viz: 1,346 were decided for the United States, 35 were decided adversely, 896 were settled and dismissed, and 30 were remitted by the Secretary of the Treasury—leaving 2,365 still pending.

Of the suits pending at the commencement of the year 461 were decided for the United States, 24 adversely, and 509 were settled and dismissed.

The total number of suits of all descriptions decided or otherwise disposed of during the year was 3,301. The entire amount for which judgments were obtained, exclusive of judgments *in rem*, was $205,487 34, and the whole amount collected from all sources was $4,577,363 76.

The following tables present a comparative view of the results of the litigation of the last and of the next preceding year, and show a continued increase

in the business of the office, although the amount of money collected the last year was greatly less than the amount collected the year before:

Year.	Suits brought during the fiscal year.							
	Total amount reported sued for.	Total amount of judgments for the United States.	Total amount reported collected.	Decided for the United States.	Decided against United States.	Settled and dismissed.	Remitted.	Pending.	Total number of suits brought.
1865	$2,199,527 35	$198,747 98	$5,758,497 91	658	5	57	35	1,593	2,348
1866	8,066,629 65	147,381 40	965,611 35	1,346	35	896	30	2,365	4,672

Year.	Suits brought prior to the fiscal year.					Total number of suits disposed of.	Whole number of judgments in favor of the United States.	Whole am'nt of judgments in favor of the United States during the fiscal year.	Whole amount collected from all sources during the fiscal year.
	Am'nt of judgments in old suits.	Decided for the United States.	Decided against United States.	Settled and dismissed.	Amount collected in old suits.				
1865	$343,991 44	254	13	35	$3,800,023 51	1,057	912	$583,039 42	$9,558,521 42
1866	58,105 94	461	24	509	3,611,752 41	3,301	1,807	205,487 34	4,577,363 76

The measures for the suppression of frauds upon the revenue under charge of this office have been prosecuted with all the vigor which the means at my disposal enabled me to put forth. The results have been of the highest importance. Many frauds have been detected. Considerable sums of money have been paid into the treasury as the proceeds of sales of merchandise condemned, or on account of goods seized and discharged on payment of their appraised value, and still larger amounts of merchandise have been seized which remain undisposed of. A warning and check has thus been given to those engaged in the perpetration of frauds, and it cannot be doubted that immense sums have thus been indirectly saved to the treasury. But it must be admitted that recent developments indicate that what has been thus far done is only a beginning of what is necessary to the accomplishment of the end in view. I cannot, therefore, too strongly urge upon the department a steady persistence in the measures in question, and a gradual enlargement of their scope and operation.

In this connection I feel that I ought not to withhold an expression of my sense of the zeal and ability with which the agents of the department in Europe, Messrs. Gibbs and Farwell, have discharged their difficult, delicate, and important duties. Several of our consular officers also merit the thanks of the department for their cheerful and valuable co-operation in the efforts of those gentlemen and of the department with a view to the suppression of the frauds in question. The suits arising out of seizures of champagne wines in San Francisco, to which I had the honor to call your attention in my last annual report, have been finally determined. Three of these, selected as representing all, were, as I anticipated, carried to the Supreme Court of the United States, and were argued and decided at its last term, the favorable rulings of the courts below being sanctioned in all the cases and upon all the points involved. I understand that the value of the wines condemned in those suits was three hundred thousand dollars or more, a large portion of which has already been paid into the treasury.

Many other suits arising out of seizures of wines and other merchandise are pending in San Francisco, New Orleans, and New York. No efforts will be spared to bring these to a speedy and, if possible, a successful conclusion. Of the result I am very hopeful.

The operations of the secret service division of this office, having in view the detection, arrest, and punishment of persons guilty of counterfeiting the coin and securities of the United States, have been attended with the most gratifying success, and the gentleman in charge of that division is entitled to the highest praise for the zeal and ability he has displayed therein.

I have the honor to be, very respectfully,

EDWARD JORDAN,
Solicitor of the Treasury.

Hon. H. McCULLOCH,
Secretary of the Treasury.

Statistical summary of business arising from suits in which the United States is a party or has an interest, under charge of the Solicitor of the Treasury, during the fiscal year ending June 30, 1866.

Judicial districts.	SUITS BROUGHT DURING THE FISCAL YEAR ENDING JUNE 30, 1866.															
	Treasury transcripts.		Fines, penalties, and forfeitures under customs laws, &c.		Prize.		Confiscation, and suits under non-intercourse acts July 17, 1862, &c.		Internal revenue suits.		Miscellaneous.		Total amount (reported) sued for.	Total amount (reported) in judgment for United States.	Total amount (reported) collected.
	No.	Amount sued for.	No.	Amount sued for.	No.	Amount sued for.	No.	Amount sued for.	No.	Amount sued for.	No.	Amount sued for.			
Maine			27	$61,256 00					6		4		$61,256 00	$1,300 00	$2,512 05
New Hampshire									8		3	$1,500 00	11,500 00		500 00
Vermont			16						3	$780 00			780 00		
Massachusetts			42	3,300 00			2		85	9,034 65	10	19,657 00	31,991 00	2,544 71	29,989 91
Connecticut	1	$286 88							1		4	1,900 00	2,186 88	1,900 00	1,900 00
Rhode Island			7	10,658 36					3	2,000 00	3		12,658 36	6,055 55	1,189 19
New York, northern district			108	3,000 00			3		200	138,097 99	37	5,900 00	146,997 99	11,928 14	47,109 29
New York, southern district	6	8,895 01	137	3,775,276 15			13		243	223,441 74	430	685,626 85	4,693,239 75	31,816 35	423,587 03
New York, eastern district			4						29	4,221 63	18	26,000 00	30,221 63		3,869 22
New Jersey									15	1,550 00	1	1,000 00	2,550 00		2,199 72
Pennsylvania, eastern district			2	500 00	9		2		116	57,590 00	9	16,000 00	74,090 00		58,053 57
Pennsylvania, western district			3						282	83,015 01	2	1,100 00	84,115 01		20,806 59
Delaware	1	9,551 14											9,551 00		
Maryland			4				8		24	4,300 00	11		4,300 00	581 27	18,410 61
District of Columbia	1	35,619 37	1	100 00	2		6				1	100 00	35,819 37		77,788 68
Virginia							417								
West Virginia															
North Carolina			4								1				
South Carolina											2	18,000 00	18,000 00		
Georgia, northern district															
Georgia, southern district															
Florida, northern district			2				21								
Florida, southern district			1				1								363 08
Alabama, northern district	2	2,712 14											2,712 00		
Alabama, southern district	2	4,984 93											4,984 93		
Alabama, middle district							181								
Louisiana, eastern district			108	28,000 00			31		30	28,080 00	268	1,407,379 00	1,463,459 00	9,700 00	

Louisiana, western district															
Mississippi, northern district	1	3,337 26											3,337 26		
Mississippi, southern district															
Texas, eastern district															
Texas, western district															
Arkansas, eastern district						19				1					5,369 25
Arkansas, western district						43									
Missouri, eastern district			17	14,930 00		1	54	24,500 00	3	3,000 00	42,430 00	9,210 00	5,345 44		
Missouri, western district						161	4		6			1,200 00	164 84		
Tennessee, eastern district						22									
Tennessee, middle district							1								
Tennessee, western district	1	6,874 47				2					6,874 47		305 39		
Kentucky	1	436 17				15	73	22,968 30	3	1,000 00	24,404 47		9,789 20		
Ohio, northern district			13	1,200 00			45	76,868 00	12	2,800 00	80,868 00	5,256 20	10,691 46		
Ohio, southern district			14	900 00			191	15,000 00	10	63,000 00	78,900 00	7,003 95	19,821 95		
Indiana	2	464 79					158	146,100 00	15	5,500 00	152,064 79	3,130 75	3,794 40		
Illinois, northern district			5	500 00		1	274	196,613 00	4	500 00	197,613 05	7,375 20	131,766 36		
Illinois, southern district			2			2	21	167,145 80	1		167,145 80	13 52	630 00		
Michigan, eastern district			86	200 00			23	4,961 00	15	45,196 32	50,357 32	10,785 11	17,351 43		
Wisconsin, western district	1	1,171 32	2	1,200 00			6	6,400 00	1	2,000 00	8,771 32	127 75	127 75		
Iowa	1	472 56					4	62,170 00	3		62,642 56	2,363 65	2,363 65		
Minnesota	3	2,737 86					11	1,300 00	1	4,818 51	8,856 37		1,073 35		
Kansas							6	71,700 00	13		71,700 00	2,193 20	700 60		
California, northern district	6	5,694 19	98	298,202 89			74	68,395 25	52	18,473 93	390,766 26	125 00	67,947 61		
California, southern district	1	635 38									635 38				
Oregon	2	3,044 66	12	32,800 00			16		1		35,844 66	32,207 77	26 45		
Nevada															
Washington Territory			5				1		5	2,437 00	2,437 00	500 00			
Utah Territory															
Nebraska Territory	1	567 09									567 09				
Dakota Territory									6			63 28	63 28		
Colorado Territory															
New Mexico Territory															
Arizona Territory															
Idaho Territory															
Montana Territory															
Total	33	87,485 22	714	4,232,023 40	11	951	2007	1,416,232 42	956	2,330,888 61	8,066,629 65	147,381 40	965,611 35		

Statistical summary of business arising from suits in which the United States is a party, &c.—Continued.

Judicial districts.	SUITS BROUGHT DURING THE FISCAL YEAR ENDING JUNE 30, 1866.						IN SUITS BROUGHT PRIOR THERETO.					Whole number of judgments returned in favor of the United States during the year.	Total number of suits disposed of.	Whole amount of judgments rendered in favor of the United States during the fiscal year ending June 30, 1866.	Whole amount collected from all sources during the fiscal year ending June 30, 1866.
	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Remitted.	Pending.	Total number of suits brought.	Amount of judgments (reported) in all old suits this year.	Decided for the United States.	Decided against the United States.	Settled and dismissed.	Amount (reported) collected in all old suits this year.				
Maine	17	1	1	.....	18	37	.....	3	.....	14	$22,189 16	20	36	$1,300 00	$24,701 21
New Hampshire	1	.....	3	.....	7	11	.....	1	1	.....	.....	2	6	.....	500 00
Vermont	7	.....	4	3	5	19	.....	.....	.....	1	.....	7	15	.....	.....
Massachusetts	35	2	53	1	48	139	$86 00	8	.....	12	1,247,589 70	43	111	2,639 71	1,277,579 61
Connecticut	4	.....	.....	.....	2	6	.....	3	.....	.....	300 00	7	7	1,900 00	2,200 00
Rhode Island	10	.....	1	.....	2	13	3,426 89	1	.....	.....	.....	11	12	9,482 44	1,189 19
New York, northern district	184	8	47	3	106	348	1,725 00	30	5	21	8,193 54	214	298	13,653 14	55,382 83
New York, southern district	156	2	83	5	583	829	9,625 00	31	2	32	349,985 30	187	311	41,441 35	773,572 33
New York, eastern district	11	1	27	.....	12	51	.....	.....	.....	13	250 00	11	52	.....	4,119 22
New Jersey	6	.....	2	.....	8	16	.....	.....	.....	3	1,320 00	6	11	.....	3,519 72
Pennsylvania, eastern district	64	1	2	1	70	138	3,500 00	28	2	2	941,223 72	92	100	3,500 00	999,277 29
Pennsylvania, western district	29	.....	22	.....	236	287	.....	58	.....	33	16,807 40	87	142	.....	37,613 99
Delaware	.....	.....	.....	.....	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
Maryland	34	.....	5	.....	8	47	.....	.....	.....	.....	5,070 32	34	39	581 27	23,480 93
District of Columbia	3	.....	3	.....	5	11	.....	.....	.....	.....	58,827 62	3	6	.....	136,616 30
Virginia	.....	.....	223	.....	194	417	.....	.....	.....	162	.....	.....	385	.....	.....
West Virginia	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Carolina	1	.....	.....	.....	4	5	.....	.....	.....	.....	.....	1	1	.....	.....
South Carolina	.....	.....	.....	.....	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....
Georgia, northern district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Georgia, southern district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Florida, northern district	14	.....	.....	.....	9	23	.....	4	.....	.....	26,158 68	18	18	.....	26,158 68
Florida, southern district	2	.....	.....	.....	.....	2	.....	7	.....	.....	69,476 44	9	9	.....	69,839 52
Alabama, northern district	.....	.....	.....	.....	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....
Alabama, southern district	.....	.....	.....	.....	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....
Alabama, middle district	6	.....	132	.....	43	181	.....	.....	.....	.....	.....	6	138	.....	.....
Louisiana, eastern district	32	2	37	8	352	431	21,162 60	47	.....	52	620,466 93	79	178	30,862 60	620,466 93
Louisiana, western district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mississippi, northern district	.....	.....	.....	.....	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mississippi, southern district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Texas, eastern district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Texas, western district															
Arkansas, eastern district	1				19	20						1	1		5,369 25
Arkansas, western district	7		17		19	43						7	24		
Missouri, eastern district	31	9	5	3	27	75	2,936 79	28	4	6	36,412 34	59	86	12,146 79	41,757 78
Missouri, western district	2		7		162	171		25	3	4	102 41	27	41	1,200 00	267 25
Tennessee, eastern district	15		7			22		13		66		28	101		
Tennessee, middle district					1	1									
Tennessee, western district	2				1	3						2	2		305 39
Kentucky	31	2	17		42	92	1,110 70	10	1	8	6,848 30	41	69	1,110 00	16,637 50
Ohio, northern district	46		7		17	70	3,500 00	7		9	3,338 12	53	69	8,756 20	14,029 58
Ohio, southern district	53		92		70	215	1,000 00	5			4,488 30	58	150	8,003 95	24,310 25
Indiana	99		59		17	175	2,122 00	22		5	614 25	121	185	5,252 75	4,408 65
Illinois, northern district	233		17		34	284	3,000 00	23		28	11,181 76	256	301	10,375 20	142,948 12
Illinois, southern district	9		3		14	26		13		4	116,473 71	24	31	13 52	117,103 71
Michigan, eastern district	96	2	5		21	124	1,985 93	32		12	5,666 86	128	145	12,771 04	23,018 29
Wisconsin, western district	1		4	3	2	10						1	8	127 75	127 75
Iowa	3				5	8	923 93	4			923 93	7	7	3,287 58	3,287 58
Minnesota	6			1	8	15		1				7	8		1,073 35
Kansas	15		4			19		1			836 73	16	20	2,193 20	1,537 33
California, northern district	46	2	6	1	175	230	1,651 10	50	6	21	55,005 19	96	132	1,776 10	122,952 80
California, southern district					1	1		1				1	1		
Oregon	22	3	1	1	4	31	350 00	3				25	30	32,557 77	26 45
Nevada															
Washington Territory	6				5	11						6	6	500 00	
Utah Territory															
Nebraska Territory					1	1					1,301 70				1,301 70
Dakota Territory	6					6						6	6	63 28	63 28
Colorado Territory															
New Mexico Territory										1	700 00		1		700 00
Arizona Territory															
Idaho Territory															
Montana Territory															
Total	1,346	35	896	30	2,365	4,672	58,105 94	461	24	509	3,611,752 41	1,807	3,301	205,487 34	4,577,363 76

REPORT OF THE SUPERVISING ARCHITECT OF THE TREASURY DEPARTMENT.

TREASURY DEPARTMENT,
OFFICE OF SUPERVISING ARCHITECT,
September 30, 1866.

SIR: I have the honor to submit the following report of the work performed, and the expenditures made under the supervision of this office for the year ending September 30, 1866, with estimates for the ensuing year.

The operations for the past year have been principally confined to the repair, remodelling and completion of the different buildings under the control of the department, and the preparation of plans for various buildings for which appropriations have been made, all of which it is hoped will be commenced early next spring. Two are now being erected, viz: the United States branch mint at Carson city, Nevada, and the United States court-house at Springfield, Illinois. Plans have been prepared and are in course of preparation for the custom-houses at Portland, Maine; Ogdensburg, New York; Cairo, Illinois; the United States branch mint at San Francisco, California; the court-house and post office at Portland, Maine; the marine hospital at Chicago, Illinois; the extension of the custom-house at Bangor, Maine; and for the remodelling and completion of the custom-house at Toledo, Ohio. Work will probably be commenced at Ogdensburg and Toledo this fall, and at other places early in the spring. It was intended to commence operations at Cairo and Chicago during the present season, but the delay in obtaining a title to the lots selected has prevented any further action by this office. It is hoped, however, that the difficulties will be overcome and matters arranged before spring.

The remodelling of the custom-houses at Louisville, Kentucky, and Norfolk, Virginia, has been completed, and that of the court-house at Indianapolis, Indiana, and the marine hospitals at Cleveland, Ohio, and Chelsea, Massachusetts, commenced. Repairs more or less extensive have also been made on the following buildings, viz: custom-houses at Bath, Maine; Boston, Massachusetts; Baltimore, Maryland; Buffalo, New York; Cleveland, Ohio; Charleston, South Carolina; Chicago, Illinois; Cincinnati, Ohio; Detroit, Michigan; Eastport, Maine; Erie, Pennsylvania; Galena, Illinois; Georgetown, District of Columbia; Key West, Florida; Milwaukee, Wisconsin; Mobile, Alabama; Newark, New Jersey; New London, Connecticut; New Haven, Connecticut; Newburyport, Massachusetts; New Bedford, Massachusetts; New York, New York; Portsmouth, New Hampshire; Portland, Maine; Pensacola, Florida; San Francisco, California; Savannah, Georgia; Salem, Massachusetts; Richmond, Virginia; Wilmington, Delaware; Wilmington, North Carolina; Wheeling, West Virginia; marine hospitals at Cincinnati, Ohio; Detroit, Michigan; Key West, Florida; Portland, Maine; San Francisco, California; and the court-house and post office at Philadelphia.

The execution of the above has involved much labor, which has been greatly increased by the defective system of records previously in use, and the imperfect files of the office, there being no plans of a large number of the buildings in possession of the department, and the principal portion of those on hand being incorrect. Measures have been taken to remedy these deficiencies, and a system of records introduced that it is believed will furnish a complete history of the operations and expenditures of the office and of the property under its charge. Plans of all buildings under the department are being prepared as rapidly as circumstances will permit.

The custody of the numerous plats of real estate owned by this department throughout the country (other than light-house property) has been transferred to this office. Hitherto no general supervision was exercised over this vast property,

and the few weeks of experience since the introduction of this system shows how advantageous it will prove to the government.

The duty of providing accommodations for the officers of customs, including the renting of suitable buildings, when necessary, has also been assigned to this office, which has materially increased its duties. Efforts have likewise been made under your instructions to accommodate the various officers of internal revenue throughout the country in government buildings. These, in many instances, have proved successful, and arrangements are now in progress whereby it is hoped that the number thus accommodated will be increased. The great amount of extra work thus added has rendered the labors of the past year peculiarly onerous, and though it is hoped (by the completion of the files and records) to materially reduce the labor, certain changes are needed for the proper and economical management of the business of the office.

A great difficulty has been experienced in obtaining the services of competent and experienced superintendents, and as the actual cost of the buildings depends in a great measure upon their ability, energy and integrity, it will readily be perceived that a proper selection is of the utmost importance. The great amount of property under the control of this office and the various questions constantly arising which require a personal examination of the buildings, has convinced me that the interests of the government would be best subserved by making this office a supervising one in fact, as it is in name, by dividing the country into districts and appointing competent professional men as resident architects in each, whose duty it will be to make the necessary examinations and reports and to superintend the execution of the work within their districts. I feel confident that as a matter of economy in salaries alone such an arrangement would prove more beneficial than the present system and must ultimately be adopted.

I regret to report that the custom-house building at Portland, Maine, which has been considered strictly fire-proof, was irreparably injured by the disastrous conflagration in that city, and must be rebuilt from the foundation walls. The total destruction of its contents was only prevented by the strenuous efforts of some persons who were overtaken by the fire, and were unable to leave the building, where they barely escaped with their lives. The experience in this case has proved conclusively that stone and iron structures, however carefully constructed, offer no successful resistance to a large conflagration, and that all government buildings should be isolated by wide streets or open spaces. The selection of sites for the various buildings has not, as a general rule, been made with regard to the architectural necessities, but has been directed by local preferences, or the views of persons incompetent to decide such questions. I cannot too strongly urge the importance of determining the architectural fitness of the sites, before purchases are made.

In the preparation of plans for the various buildings I have endeavored to adapt the designs to the material adopted; the wants of the officers and the public; to the peculiarities of soil and climate, and the necessities of the various localities. I have also endeavored to attain the greatest permanency of construction, and the utmost economy consistent with the durability of the structures, but have in no case attempted an apparent economy at the expense of durability. I have avoided the repetition of style and design so common heretofore, that, while exhibiting a poverty of idea, has retarded instead of encouraged the cultivation of correct taste and a love of art, without effecting the slightest saving, except in the labors of the designer. It may appear somewhat presumptuous to speak of the present designs, but I venture to express a hope that they will be found to be more in accordance with the principles of architecture than those formerly prepared.

Before entering into the details of the operations on the various buildings, however, I deem it my duty to explain the causes of the large expenditure for

repairs, nearly the whole of which could have been avoided had suitable buildings been erected *at first*.

Prior to 1853, at which time this office was organized, (though not recognized by law until April, 1864,) most of the buildings under the control of the department had been erected for other than government purposes, and subsequently purchased. The buildings acquired since then have been, with but few exceptions, erected under the supervision of this office. Most have proved failures, and all exhibit an almost incredible lack of judgment and architectural knowledge; the more surprising as the acknowledged deficiencies of the earlier buildings were not remedied in those of later construction. Costly cut stone structures, with cornices and gutters of galvanized iron; granite porticos, with cast-iron capitals and entablatures; brick edifices, with elaborate dressings, ingeniously contrived to destroy the walls; roofs whose worthlessness was acknowledged by the designer, by his providing in the specifications that the ceiling of the upper story should be "covered with asphaltum, in order to carry off the water that might percolate through the roof;" all these are but illustrations of the mode of construction adopted.

The late supervising architect, though calling attention to these defects, took no measures to remedy them. He adopted a system of temporary expedients and cheap work that remedied none of them permanently, but in effect continued the original errors, and under the guise of economy maintained a system of waste and extravagance. This I have tried to avoid, and in repairing buildings, while taking every precaution to avoid a wasteful or injudicious expenditure of money, I have endeavored to remedy all structural defects affecting the stability of the buildings, and to place them in complete and thorough repair. This plan, it is true, increases the immediate expenditures, but I am satisfied of the correctness of the system, and a few years will show this by the improved condition of the buildings and the diminution of the annual cost of repairs.

A large number of buildings and the approaches thereto were also left in an unfinished condition, to the injury of the surrounding property and of the structures themselves. Steps have been taken to remedy this and complete the unfinished work.

The purchased buildings have likewise been a source of great annoyance and expense, being, almost without exception, unfit for government purposes, badly constructed and ill-arranged. Of these a large number have been reconstructed at great expense, and many of the remainder must be remodelled or sold, the latter being preferable in most cases.

Arrangements have been made for the removal of several of the corrugated iron roofs and the recovering of the buildings with copper; the use of slate being generally inexpedient on account of the great weight, the roof frames having been designed for metal coverings. The whole of these roofs will be removed as rapidly as possible with the means at the disposal of this office. Meantime, temporary repairs have been authorized, which it is hoped will protect the buildings until the defects are remedied in a permanent manner.

The hot-air furnaces have proved as worthless as the roofs, and have all been abandoned. In some of the principal buildings the furnaces have been replaced by hot water or steam apparatus; the remainder are heated by ordinary stoves. The hot water has given general satisfaction, and after advertising for proposals, a contract has been awarded to Messrs. Hayward, Bartlett & Co., of Baltimore, for heating the custom-house and marine hospital at Cleveland, Ohio, with hot water, and to James P. Wood & Co., of Philadelphia, for heating the custom-house at Louisville, Kentucky, with their improved system of low-pressure steam. It is proposed to test the merits of the different systems for heating public buildings by experiment as to the efficiency and economy of each.

A constant source of annoyance and expense has been found in the bad

quality and excessive amount of plumbing in the various buildings, in many cases so evidently unnecessary that it has been removed. Further reductions will be made, and this item of expenditure reduced to the lowest point.

I desire to recommend that janitors be appointed in all buildings, whose duty it shall be to keep them clean, protect them from disfigurement or injury, and report, without delay, the necessity for repairs. I am confident that such a course would result in actual economy, besides an improvement in the appearance of the buildings; many of them being, in their present condition, quite disgraceful.

The marine hospitals at Cincinnati, Ohio, Burlington, Vermont, and Charleston, South Carolina, and the United States wharf at Bath, Maine, have been sold at public auction, and though the prices obtained are less than the cost of the property, it is believed that the sales have been advantageous to the department. Attempts have been made to dispose of the marine hospitals at Ocracoke, North Carolina, and Napoleon, Arkansas, but without success, the prices offered being merely nominal. In this connection I desire to call attention to the large amount of unproductive property throughout the country that is neither of present or prospective value to the department, and would recommend the sale of the following, viz: old custom-houses at Alexandria, Virginia; New Haven, Connecticut; Sackett's Harbor, New York; Portsmouth, New Hampshire; and the old custom-house lot at Norfolk, Virginia.

TREASURY EXTENSION.

The operations on the treasury extension, since the last report, have been confined to the completion of the approaches, fencing, and grading the grounds. The Hon. Secretary of State was unable to procure a satisfactory building for the accommodation of his department until late in the season, when he obtained a lease of the new Orphan Asylum, on 14th street, which is being fitted for his use, and it is hoped will be occupied by the State Department in November, when the removal of the present building will be at once commenced, and, if possible, the foundation of the north wing laid during the present season. The delay in obtaining possession of the premises has been a serious disappointment and will probably defer the entire completion of the building until 1868. The preparation and delivery of the granite work for the building has, however, been continued, and nearly the whole has been delivered and paid for. A large quantity of broken stone for the concrete footings is on hand, as well as the stone for the foundations and cellar walls. All the arrangements that can facilitate the work have been made, and the structure can be completed, with favorable weather, by the time stated.

Late in the fall of 1865 it was decided to adopt the plan of completing the approaches to the west front by opening an avenue between the Executive Mansion and the Treasury Building, though it met with great opposition on account of the heavy grading, and the necessary removal of the trees. I believe the results have justified the decision and given entire satisfaction. Without it, it would have been impossible to have obtained a correct idea of the grand and imposing appearance of the west front. This avenue consists of a roadway fifty feet wide, with sidewalks of ten and twelve feet, forming a continuation of 15½ street along the west and south fronts of the treasury building to Pennsylvania avenue. In constructing this roadway preference was given to Macadamizing in order to avoid noise as far as possible, and the work has been done in the most perfect manner with a bed of refuse granite and blue stone paving, covered with broken granite properly mixed with gravel. The sidewalks have been laid with machine-planed North river flagging, an article of recent introduction, and possessing the advantages of great neatness and rapid discharge of water.

Entrance gates have been erected at each end of this avenue, so arranged as to make the whole width available when desired. These gateways have been almost entirely constructed out of the material obtained by the removal of the unsightly and ponderous masses of posts and gates on 15th street, which, while of no practical value, destroyed the view of the south front of the building, as seen from Pennsylvania avenue. Considerable apprehension was expressed as to the effect of the change, but it is believed that the results obtained in this case also justify the decision, especially as it was effected not only without cost, but at an actual profit; the cost of the rearrangement and removal having been $5,178 86 less than the value of the material for the new gateway.

A neat, wrought iron fence, with granite base, has been erected between the avenue and the grounds of the Executive Mansion, with a carriage entrance at the southern extremity. The ground between the avenue and Treasury Building has been laid out in parterres of flowers, with white marble edging, and sodded walks. The effect of this novel arrangement is extremely agreeable to the eye, and has been much admired, while it possesses the advantage of adding to, instead of detracting from, the appearance of the building. The fence separating these parterres from the avenue will be similar in character to that on the opposite side, excepting the substitution of granite for iron posts. The erection of this fence will complete the whole of the work on the south and west fronts of the building and approaches, excepting the removal of the galvanized iron work, which was substituted by the late supervising architect for the granite balustrade, without any authority. I cannot too strongly recommend the removal of this incongruous and paltry work, and the completion of the building in a manner consistent with the dignity and importance of the structure.

The fountain opposite the centre of the west front is forty feet in diameter, of superior workmanship and is believed to be the finest granite basin in the country. The steps leading from it to the Executive Mansion and grounds are of the same material and add much to its appearance and furnish a convenient and speedy means of communication between the Executive Mansion, Treasury, War and Navy Departments.

The grounds between the Executive Mansion and the Treasury building have for some years presented a disgraceful and chaotic mass of rubbish, refuse building materials, stables and outbuildings, and small enclosures. It was decided after consideration that as the larger portion of the damage done to these grounds had been caused by the former occupancy of the sheds, buildings, &c., of the Treasury extension, that it was properly chargeable thereto as a necessary contingent expense of erecting the same. Plans were therefore prepared and approved by the President for remedying these injuries, protecting the grounds, opening a new entrance (the old one having been destroyed by the grading of the avenue) and for obtaining an approach to the Treasury building from the Executive Mansion. It is believed that the utmost economy, consistent with the proper execution of the work, has been observed, that the results have proved satisfactory, and that the appearance of the grounds compares favorably with those of any in the country. The old and disused stable, carriage-house, &c., on the east front of the Executive Mansion has been removed, and a neat colonnade and balcony, communicating with the East Room, has been constructed of a portion of the old materials. The value of the remainder, it is believed, will prove ample to meet all the expense incurred. The principal portion of the grading on the Executive grounds having been done in connection with that necessary for the completion of the north wing of the Treasury, has been effected at a nominal cost by using the soil removed from the latter to improve the neglected portions of the former. It has been somewhat difficult to decide in all cases whether the appropriation for the Treasury extension was available for portions of the work absolutely necessary for the completion of the

whole, but it is believed that the interests of the government have in all cases been consulted, and no unnecessary expenditures incurred.

I desire to call attention to the importance of establishing the grade of the avenue on the north of the Treasury and Fifteenth street to the canal, and the grading of the same before the completion of the north wing. It is believed that a vast improvement can be made in the grades at slight expense, and steps have been taken to perfect a plan which will be submitted for your approval. In this connection I cannot too strongly urge the importance of fencing and improving the grounds south of the Executive Mansion, Treasury and Navy Departments. These are at present little better than a common, the trees therein being rapidly destroyed. A plan has been prepared that would, with a comparatively small outlay, make them highly attractive, and would, from its central location, answer many of the purposes of a park quite as well, if not better, than those sites on the outskirts of the city that have been proposed, and which would involve heavy expenditures.

The total amount of appropriations available for the Treasury extension, September 30, 1865, was	$56,070 67
Amount of repayments during the year	92,810 97
Additional appropriations during the year	500,000 00
Total amount	648,881 64
There has been expended during the year the sum of	340,139 64
Of which amount $157,270 67 was for granite for the north wing, which has been delivered, and which comprises nearly all that will be required; leaving a balance on hand, September 30, 1866, of	308,742 00
Of the above expenditures there has been expended for labor and material furnished, not actually chargeable to the extension, and which has not yet been refunded, the sum of	100,339 10
Making a total balance actually available at the date of this report of	409,081 10

CUSTOM-HOUSE, ALEXANDR'A, VIRGINIA.

This building is of brick, with cast-iron dressing, and is covered with a corrugated iron roof, and is much in need of painting, the iron being badly oxidized. It is proposed to paint the exterior of the building this fall, but the roof must be left until another season.

CUSTOM-HOUSE, BANGOR, MAINE.

An examination of this building was made in August, at the request of the Committee on Commerce of the House of Representatives. It was found utterly inadequate for the wants of the government, and plans were prepared for its extension which were approved, and an appropriation of $35,000 made. It was deemed inexpedient to commence work this year, but arrangements are being made that it is hoped will ensure its completion during the coming season.

CUSTOM-HOUSE, BOSTON, MASSACHUSETTS.

This building has been thoroughly repaired, at a cost of $8,607 40. The granite roof has been relaid, the cement having become damaged; the gutters have been lined with copper, the interior renovated, and the deficiency of light and ventilation in the rotundo remedied. The work has been well and econom-

ically performed under the supervision of W. Ralph Emerson, esq., architect in charge. The building is now in good condition except the coal-vaults under the steps and sidewalks, which were reconstructed in 1863 and 1864, and though the general design was good, the execution was extremely defective.

This building is much too small for the wants of the custom-house, and is now occupied in addition by the assistant treasurer of the United States, for whom it is desirable to find accommodations elsewhere, the present office being inadequate and inconvenient.

CUSTOM-HOUSE, BALTIMORE, MARYLAND.

The old building or buildings (erected by private parties and purchased at very high prices by the government at various times) which form the Baltimore, Maryland, custom house, and post office has been very much out of repair for many years. The corrugated galvanized iron roof, which was put on at a great expense in 1857, in place of an excellent old slate roof, proved (like so many others) an utter failure. The old arrangement of the interior of the building also proved inadequate to the exigencies of the present service. Thorough repairs of the building, and some alterations of the custom-house portion of it were authorized last summer and are now in progress. The work is progressing satisfactorily under the superintendence of Judson York, esq., and will be completed and the building placed in good condition before November next. When completed, all the civil officers of the government in Baltimore, except those of the judiciary, will be accommodated in the building, an arrangement greatly to the interests of the government and the convenience of the public.

CUSTOM-HOUSE, CLEVELAND, OHIO.

This building is being thoroughly repaired, excepting the roof, which, though of galvanized iron, will, it is hoped, last a few seasons longer, the work having been done in a better manner than many of similar construction. The work is being done under the superintendence of J. T. Morse, esq.

CUSTOM HOUSE, CINCINNATI, OHIO.

This building is a small but elegant and well-built freestone structure, badly situated, and is much too small for the wants of the government. It was remodelled and repaired at a total cost of $66,769 49, including the burglar-proof vaults and heating apparatus, and I believe that the doubts I expressed at the time as to the propriety of making any great expenditure upon a building so entirely inadequate for the purpose have proved well founded.

In view of the great importance of providing suitable accommodations for the various civil officers of the government in that city, I would strongly recommend the sale of the building, and the erection of a suitable fire-proof structure of sufficient size.

NEW CUSTOM-HOUSE, CHARLESTON, SOUTH CAROLINA.

This elaborate and costly marble building was scarcely injured by the bombardment, having been struck only five times during its continuance. It was so far completed previous to the war, that by plastering and fitting the interior, it could be used for the accommodation of the custom-house officers and assistant treasurer, and it is believed of the officers of interual revenue also. It is estimated that with an appropriation of $25,000 or $30,000, the building could be made available for those purposes, and I cannot too strongly urge the importance of making the expenditure as a matter of economy alone. A temporary tin roof was put on some years since, and still remains in good repair. The basement story is used as a warehouse and appraisers' stores. The re-

mainder of the building is empty, while offices are rented at high rates for the use of the various government officers in that city.

A proposal has been made by the city to improve Bay street, and straighten the line of the same. This plan, while it would take from the custom-house property somewhat more than it would add, is so great an advantage that I strongly recommend that the proposal of the city be accepted.

OLD CUSTOM-HOUSE AND POST OFFICE, CHARLESTON, SOUTH CAROLINA.

This building suffered terribly during the various bombardments, in addition to which it was old and of little value, and is now a mere wreck. Several applications have been made to the department to have it repaired, but it has been considered inexpedient to do so. The location is admirable for a post office and United States court-house, and I would respectfully recommend that an appropriation be obtained for that purpose.

CUSTOM-HOUSE, DUBUQUE, IOWA.

This building has at last been completed and occupied, though the fencing and grading will not be finished until some time in October. It is well, and with the exception of the roof and gutters, durably constructed. It was injudiciously decided, from the same principles of false economy heretofore explained, to put on a tin roof, and it was hoped by the late supervising architect that, in substituting a cast-iron gutter lined with copper for the galvanized iron originally designed, the difficulty would be avoided, but the experiment has not proved satisfactory, and the error must, at some future time, be rectified. The grounds are being properly fenced and graded, the sidewalks flagged, and the whole premises completed in a permanent and creditable manner.

CUSTOM-HOUSE, GALVESTON, TEXAS.

This building is a well-designed and elegant structure, but it is, unfortunately, built with cast-iron and pressed brick. The saline atmosphere corrodes the iron badly, and the building will require a large annual expenditure for paint that could have been avoided. The roof is worthless, and must be renewed during the coming winter, when the entire building will be painted and thoroughly repaired. The custom-house lot has never been fenced or the premises improved. This should be attended to at the same time.

CUSTOM-HOUSE, GEORGETOWN, D. C.

This building is of Quincy granite, with a roof and gutter of galvanized iron, which has been found a source of constant expenditure for years. The difficulty has become so great that arrangements have been made to complete the cornice with granite, and put on a new and durable copper roof.

CUSTOM-HOUSE, KEY WEST, FLORIDA.

This building has not been inspected since the date of the last report; but at the request and on the report of the collector of customs, repairs amounting to $1,015 were authorized, and the building is reported in good repair.

CUSTOM-HOUSE, LOUISVILLE, KENTUCKY.

This building is a large and costly cut-stone structure. It has been remodelled and repaired at a total cost of $16,050, and has been so arranged as to accommodate all the civil officers of the government in Louisville in a satisfactory manner.

The office of the depositary has been provided with a fine burglar-proof vault, twelve feet six inches by ten feet six inches, and eight feet high, at a cost of

$5,500. A heating apparatus has been contracted for with James P. Wood & Co, of Philadelphia, their proposal being deemed the most advantageous, and the system of heating a good one. The lower or post office story needs some repairs, when the entire building will be in a creditable and satisfactory condition.

CUSTOM-HOUSE, MOBILE, ALABAMA.

This is one of the most durable structures erected under the supervision of this office, and is in good repair. The roof is of corrugated, galvanized iron; but having been better laid than in most other cases, may last a few years longer. The principal part of the glass, and much of the sash, was destroyed by the explosion of the arsenal, but in other respects the building was uninjured. This rendered immediate repairs necessary, and the building was accordingly put in good condition, at an expenditure of $3,500, which it is believed was not an unreasonable price at the time. The building is at present in fair condition, though somewhat in need of renovation.

CUSTOM-HOUSE, MIDDLETOWN, CONNECTICUT.

The building was purchased in 1833, and is of little value and in a wretched condition. A special appropriation of $5,000 for its improvement was made at the last Congress, and arrangements have been made to execute the work.

CUSTOM-HOUSE, NORFOLK, VIRGINIA.

This building is a large and commodious structure. The interior is well arranged, and the general effect of the exterior pleasing. It is, however, one of the worst specimens of construction owned by the department. The exterior is of granite and cast iron, the capitals and entablatures of the portico and pilasters being of the latter material, and the workmanship of the former being among the poorest I have ever inspected. The roof is of galvanized iron, and should be replaced as soon as practicable. Large cisterns for the supply of the closets, &c, had been constructed in the attic, that were a constant and irremediable source of damage and expense. These have been removed, and the closets located in the basement story. The upper story, previously unoccupied, has been converted into a commodious United States court-room and offices for the judiciary, and the interior of the building thoroughly repaired. A cistern has been constructed for the supply of water, and the premises placed in a creditable condition. This work has been effectively and satisfactorily performed under the superintendence of Judson York, esq.

CUSTOM-HOUSE, NEW ORLEANS, LOUISIANA.

The temporary roof of this immense and unsightly structure has again been covered with asphaltum. The work is, however, believed to be a creditable job, and is guaranteed by the contractor, the former covering having proved worthless. Other work is needed to make the portion of the building now occupied habitable, though it is difficult to devise a remedy, so radical are the defects.

There has already been expended on this building the sum of $2,956,244 54, and if completed according to the original plans would cost not far from $5,000,000. The only ostensible object of the designer and constructors seems to have been to test, by actual experiment, the sustaining power of the soil of New Orleans. If so, the desired information appears to have been obtained, the building having already sunk upwards of two feet.

I would suggest a reduction of the height of the building to two and a half stories, and the substitution of the vaulting above the principal floor by iron beams and brick arches. In this manner the weight of the building would probably be less when completed than at present. I would, however, strongly recommend the completion of the principal customs room, which can be done for

a moderate sum. It is much needed, and when completed would be a handsome and convenient apartment, and is, with the exception of the main stair-case, (not completed,) the only portion of the building that in the least degree exhibits any architectural taste.

CUSTOM-HOUSE, PORTSMOUTH, NEW HAMPSHIRE.

This building is constructed of Concord granite, and is a neat and well-executed specimen of masonry. It is in good repair, with the exception of the roof and gutters, which should be reconstructed as soon as practicable.

CUSTOM-HOUSE, PORTLAND, MAINE.

The present custom-house, post office, and court-house building was so severely injured by the recent destructive conflagration that it must be reconstructed from the level of the main floor. The building was being remodelled and repaired at the time of the fire, and the work nearly completed.

This building is much too small for the wants of the government, and it was therefore proposed to devote it to the use of the United States courts and post office, upon the completion of the new custom-house, the erection of which has been authorized. Plans are in course of preparation for the reconstruction of the building as a court-house and post office, and work will be commenced early in the spring.

NEW CUSTOM-HOUSE, PORTLAND, MAINE.

The great and steady increase of the business of this city, and the inadequacy of the present building for a proper transaction of the business of the customs department was recognized by Congress in 1864, and an appropriation of $50,000 made for the purpose of erecting a new and more commodious building. No decided action, however, was taken, and a further appropriation of $75,000 was made at the last Congress, and authority conferred on the Secretary of the Treasury to purchase additional land for a site. In pursuance of this authority the department has obtained the refusal of the remainder of the block on which the old custom-house building now stands, payment to be made upon the legal certificate of the correctness of the title being made by the Attorney General. Plans are in course of preparation, and it is hoped that work will be commenced early in the spring.

CUSTOM-HOUSE, PETERSBURG, VIRGINIA.

This building is much in need of a new roof, the present galvanized iron covering being of little value. Some repairs were made last summer, and the building thoroughly cleansed, it being in a filthy condition.

CUSTOM-HOUSE, PENSACOLA, FLORIDA.

This building is reported to be in bad condition and much in need of repair. Investigations are in progress which will, it is hoped, place the department in possession of reliable information.

CUSTOM-HOUSE, PITTSBURG, PENNSYLVANIA.

This building is one of the worst arranged and most inconvenient in possession of the government. The defects are radical; they cannot be remedied, and can be alleviated only at great expense. I would strongly recommend the sale of the property and the erection of a convenient building upon a suitable site.

CUSTOM-HOUSE, PHILADELPHIA, PENNSYLVANIA.

Extensive alterations of this building were made in 1864–'65, for the purpose of accommodating the assistant treasurer in the same, and for the general improvement of the building. Although these alterations were not entirely finished, the whole of the building has been occupied since the summer of 1865, when the work was suspended on account of exhaustion of the funds. An appropriation of $30,000 was made by the last Congress for the settlement of outstanding claims and the completion of the work. All the claims have since been settled, and a balance remains sufficient to complete the alterations, and work will be commenced thereon as soon as circumstances will permit. The basement story is used by the appraisers for the storage of merchandise, more especially of drugs, which impart to the confined air of the basement a very offensive smell, and the supply of cold air for the heating apparatus coming directly from this portion of the building, several rooms of the second story cannot be heated by the apparatus on account of the effluvia. This defect in the construction of the heating apparatus was not known to this office until last spring, and will be remedied as soon as the completion of the remainder of the work is resumed. However, it would be desirable and advantageous to the service if the use of the basement story, for storage, could be abandoned altogether.

CUSTOM-HOUSE, PLATTSBURG, NEW YORK.

No inspection of this building has been made since the date of the last report. The building is, however, reported to be much in need of repairs, including a new roof. Temporary repairs will be made, and the building thoroughly repaired as soon as practicable.

CUSTOM-HOUSE, PROVIDENCE, RHODE ISLAND.

Plans have been prepared for remodelling the second story of the building, with a view to furnishing accommodation for the officers of the internal revenue, and also for the improvement of the court-room. A new tin roof was put on in 1864; but, in accordance with the system of repairs then in vogue, the galvanized iron gutter was left, which is now out of repair and must be removed. This building will be repaired during the present season.

CUSTOM-HOUSE, PLYMOUTH, NORTH CAROLINA.

This building has been reported to the department as in need of extensive repairs, but the amount has been so great that it has not been deemed expedient to incur the expense without an inspection of the premises, which will be made as soon as practicable.

CUSTOM-HOUSE, RICHMOND, VIRGINIA.

This building was remodelled during the rebellion to suit the purposes for which it was used, viz., the confederate treasury department. The building was also somewhat injured during the conflagration, most of the fine plate glass in the windows having been destroyed. The building has been restored to its former condition and temporary repairs made. It is proposed to complete them during the coming spring.

CUSTOM-HOUSE, SAN FRANCISCO, CALIFORNIA.

This building was erected in 1852–'53, at a cost of $783,786 79, on land made by filling in the bay, and, as might have been foreseen by practical men, the attempt to obtain a solid foundation proved a failure. Piles were driven down sixty feet without finding any more stable foundation than a quicksand,

yet that amount of money was wasted in the futile attempt to erect a permanent structure upon such a treacherous soil, when suitable property, with an unexceptionable foundation, could have been obtained within two squares. The building is seriously fractured, and must, before many years, be rebuilt, when it is hoped a suitable site will be selected.

CUSTOM-HOUSE, SAVANNAH, GEORGIA.

This building was erected in 1845–'48, and though scarcely in accordance with modern taste, is a well constructed and durable building. The exterior is of granite, and the roof is a peculiar construction of galvanized iron, apparently durable and well adapted to a southern climate. The entire structure is much in need of thorough repair. The post office is located in the basement story, and is as inconvenient and unfit for the purpose as can well be imagined.

CUSTOM-HOUSE, ST. LOUIS, MISSOURI.

This building is utterly unfit for the purposes for which it is used, and I would strongly recommend its sale, and the erection of a suitable building of sufficient size to accommodate all the civil offices of the government at St Louis. The office of the assistant treasurer of the United States is located in the basement and is wholly unfit for the purpose. Efforts have been made to rent a suitable office for his use, but so far without success.

CUSTOM-HOUSE, TOLEDO, OHIO.

Plans are being prepared for the completion of this building, fencing and grading the lot, and the reconstruction of the roof and cornice, which will, it is believed, not only improve the appearance of the structure, but render it as convenient as it can be made without a total reconstruction.

CUSTOM-HOUSE, WILMINGTON, NORTH CAROLINA.

This building is of ordinary construction, is badly built, and worse arranged, and in no sense suitable for a post office, or for any government purposes. I would recommend the sale of the premises and the leasing of suitable buildings for the various officers of the government if they can be obtained on reasonable terms. The property is well adapted for mercantile purposes, and would undoubtedly realize a fine price. Considerable repairs have been made, but if not sold, I should advise the removal of the present copper roof and the substitution of a good tin covering, which is good enough for the building, and could be done for less than the value of the old material.

MARINE HOSPITAL, BURLINGTON, VERMONT.

This building was erected in 1856–'58, at a cost of $39,364 80, and was never occupied, there being no use for a building of that character at this point. It was sold at public auction, under authority of the act approved April 20, 1866, to the managers of the Home for Destitute Children, for $7,000, they being the highest bidders.

MARINE HOSPITAL, CHARLESTON, SOUTH CAROLINA.

This building was almost destroyed during the siege, and being originally o little value, it was deemed advisable to offer it for sale, and it was accordingly sold at public auction, to the commissioners for the relief of freedmen, for $9,500.

MARINE HOSPITAL, CHELSEA, MASSACHUSETTS.

This building was erected in 1855–'58, of pressed brick, with elaborate cast-iron window and door dressings, belt courses, cornice, and verandahs, with a roof and gutter of galvanized iron. The condition of the building has been, ever since its completion, a constan' source of compla nt. The roof appears to

have never been water tight, while in severe storms the walls have become saturated with the water that was conveyed into them by the ingeniously bad construction of the dressings. It has been found necessary for the preservation of the building to remove the cast-iron, and substitute belt courses, window and door dressings, and cornice of granite and brick work. A slate roof in the Mansard style is also in progress of construction, which will greatly improve the appearance of the building and provide the additional accommodations so much needed. The estimated cost of the improvements is $40,000, and it is believed this will prove sufficient. The work is progressing in a very satisfactory manner, under the supervision of W. Ralph Emerson, esq., architect in charge.

MARINE HOSPITAL, CLEVELAND, OHIO.

This building is now being remodelled and thoroughly repaired, under the superintendence of J. F. Morse, esq., including a new tin roof and copper gutters. A hot water heating apparatus is also being constructed, and it is believed on the completion of the work, that the hospital will compare favorably in comfort and convenience with any belonging to the government. The property is admirably located, and though much neglected is capable of being made with comparatively little expense, an agreeable home for the sick, and an ornament to the city.

MARINE HOSPITAL, PORTLAND, MAINE.

This is a durable and convenient structure, well adapted for hospital purposes. It was originally constructed with a galvanized iron roof, which has since been replaced by a substantial covering of slate. The building has been thoroughly repaired and repainted at a cost of $1,200, and is now in good condition.

MARINE HOSPITAL, LOUISVILLE, KENTUCKY.

This hospital is admirably located, the grounds being spacious and beautiful. The building has, however, been abandoned as a hospital in consequence of the absence of drainage. I cannot too strongly recommend that the building should be placed in thorough repair and again occupied.

MARINE HOSPITAL, NATCHEZ, MISSISSIPPI.

This building is finely located on a commanding bluff overlooking the Mississippi river for miles, and is in good repair. I would urgently recommend the concentration of the marine patients on that river, as far as is practicable in this hospital, it being, in my opinion, by far the most suitable and desirably located of any on the Mississippi.

MARINE HOSPITAL, NAPOLEON, ARKANSAS.

This building is situated on a point of land near the mouth of the Arkansas river, that is steadily washing away. To such a degree has this proceeded that the destruction of the building is but a matter of time, and as a consequence the building cannot be sold for more than a nominal price. It is at present occupied by the postmaster, who uses a portion as an office, and as agent for this department collects the rents accruing from the rental of the remaining portions.

MARINE HOSPITAL, NORFOLK, VIRGINIA.

This property is valuable for commercial but not for hospital purposes. The building is of little value, and in its present condition worthless. I would recommend the sale of the property.

MARINE HOSPITAL, NEW ORLEANS, LOUISIANA.

This immense building is of cast iron and is unfinished, though a large amount of work was done by the quartermaster's department to fit it for a mili-

tary hospital, including the erection of a fine brick kitchen, and the flooring of the entire building. It is much larger than the present or prospective wants of the port would justify. The average number of patients at this point is one hundred and fifty, while the building can easily accommodate five hundred, and has during the war furnished accommodations for eleven hundred at one time. The building is at present occupied by the Freedmen's Bureau.

MARINE HOSPITAL, OCRACOKE, NORTH CAROLINA.

This building is of no use to the department, and has been offered for sale, but as the highest proposal received was but $750, it was declined, and the premises remain in charge of an agent.

COURT-HOUSE, BALTIMORE, MARYLAND.

The accounts of the contractors, for the settlement of which $109,000 was appropriated by Congress, have been adjusted, and the sum of $54,859 79 paid them as a final settlement of all claims, the contractors reserving only the right to apply to Congress for such damages as it might deem proper, the department being prohibited from making any payment on that account.

This is believed to be a fair adjustment of all claims that could be admitted under the law, but it is proper to say that the contractors undoubtedly suffered some loss by the suspension of the work in 1861–'62, by order of the department, for which, it appears to me, a fair allowance should be made.

COURT-HOUSE, INDIANAPOLIS, INDIANA.

An appropriation of $8,000 was made at the last Congress for the purpose of fencing, grading, and paving the premises. It has also been deemed advisable to replace the galvanized iron roof and gutter by copper and stone, and to place the building in thorough repair. Arrangements have likewise been made to accommodate the officers of internal revenue in the building at a trifling expense. The work will probably be completed by November next.

COURT-HOUSE AND POST OFFICE, PHILADELPHIA, PENNSYLVANIA.

The property now forming the Philadelphia post office and court-house was purchased in 1860. Elaborate designs for constructing a new granite building on the site were prepared in this office during 1860–'61, but were not adopted, and, finally, the old buildings were remodelled. They are not fire-proof, and are of cheap construction. The accommodations for the post office are good, but those for the judiciary, though ample, are very inconvenient. The portion of the building occupied by the courts was never properly finished, and seems to have been much neglected. At the request of the Secretary of the Interior the building was inspected by the assistant architect, Mr. B. Oertly, last spring, and the repairs suggested by him authorized. The bad condition of the edifice is principally chargeable to its defective construction, and cannot be permanently remedied. The repairs were made during the past summer, the building thoroughly renovated and repainted, and is now in good condition.

COURT-HOUSE, SPRINGFIELD, ILLINOIS.

Plans were prepared for this building and the work commenced in May, 1866. It has progressed slowly, but has been well done. It is expected to complete the basement story this season, and arrangements will be made that it is hoped will insure the completion of the building during the next year.

NEW BRANCH MINT, SAN FRANCISCO, CALIFORNIA.

Plans have been prepared for this building but, in consequence of the difficulty in obtaining a suitable site, no further steps have been taken. I cannot,

however, too strongly urge the importance of a decision at the earliest moment, the present building being entirely unfit for the purpose.

BRANCH MINT, CARSON CITY, NEVADA.

Designs were prepared and approved and the work commenced on this building in June, 1866. It is progressing rapidly, and, though the prices of labor and material are much higher than was anticipated, no doubt is felt as to the completion of the building during the coming year within the amount of the appropriation.

REVENUE STATION, STATEN ISLAND, NEW YORK.

The claims of the contractors for the work on these premises, for the settlement of which $29,000 was appropriated by Congress, have been adjusted by the payment to them of $14,267 48, in full of all demands, and this unpleasant controversy closed. The sea-wall, the principal item of dispute, was rejected entirely. The wharves were seriously damaged during last winter and spring, and they are now being raised and strengthened under the supervision of Joseph Lederle, esq., resident engineer of the light-house department, who has been authorized to make the necessary repairs

I desire to call special attention to the great importance of erecting suitable buildings for the appraisers' stores at the ports of New York, Boston, and Philadelphia. The rents now paid in the former places are enormous and increase at the termination of each lease. All efforts of the department to obtain suitable accommodations at a lower rate have been unsuccessul, there being very few buildings suitable for the purposes required. I cannot too strongly urge the importance of erecting convenient fire-proof buildings in these cities as a matter of necessity and economy.

At the date of the last annual report I was absent on a tour of inspection of the various public buildings in the south, the results of which are embodied in this report. The buildings were in much better condition than was anticipated, and though in need of some repairs, were not seriously injured. No expenditures have been made in this section, except those absolutely necessary for the preservation of the buildings.

Appended hereto are tables showing the total cost of each building up to the date of this report; the amount of appropriations available September 30, 1865, and at this date; also a statement showing the amount expended on each building from the appropriation for repairs and preservation during the past year. In the preparation of the first table much labor has been expended, no complete and accurate record having been in existence. It is, however, believed that it will be found correct in every particular.

In submitting this report I deem it my duty to call attention to the valuable services rendered by the assistant architect, B. Oertly, esq., and Samuel F. Carr, esq., chief clerk, and to express my gratification at the general correctness and efficiency with which the clerks and draughtsmen attached to this office have performed their duties.

All of which is respectfully submitted.

Very respectfully, your obedient servant,

A. B. MULLETT,
Supervising Architect.

Hon. HUGH MCCULLOCH,
Secretary of the Treasury.

A.—*Tabular statement of custom-houses, marine hospitals, court-houses, post offices, branch mints, &c., under the charge of the Treasury Department, exhibiting the cost of site, contract price of construction, total cost of work to September 30, 1866, &c.*

Nature and location of the work.	Purchased or built.	Cost of site.	Date of purchase.	Cont'ct price of construction.	Total cost to Sept. 30, 1866.	Remarks.
CUSTOM-HOUSES.						
Alexandria, Va., (old)	Purchased	*$8,246 46	Nov. 25, 1820		$8,336 46	
Alexandria, Va., (new)	Built	16,000 00	May 13, 1856	$37,149 37	73,988 34	
Bath, Me., (old)						
Bath, Me., (new)	Built	15,000 00	Feb. 7, 1852	47,594 36	105,054 90	
Bangor, Me	do	15,000 00	June 5, 1851	54,042 44	111,090 52	
Belfast, Me	do	5,600 00	Feb. 24, 1855	17,500 00	36,583 26	
Burlington, Vt	do	7,750 00	Dec. 4, 1854	28,238 40	53,603 74	
Boston, Mass., (old)	Purchased	*29,000 00	—— —, 1816		29,000 00	
Boston, Mass., (new)	Built	190,000 00	Aug. 29, 1837		1,101,287 10	Built by government.
Barnstable, Mass	do	1,500 00	April 25, 1855	17,250 00	36,258 71	
Baltimore, Md., (old)	Purchased	*70,000 00	—— —, 1817		70,000 00	
Baltimore, Md., (new)	Built	30,000 00	June 10, 1833		719,910 13	
Buffalo, N. Y	do	40,000 00	Jan. 26, 1855	113,892 95	271,958 22	
Bristol, R. I	do	4,400 00	Mar. 13, 1856	17,522 00	28,180 00	
Cleveland, Ohio	do	30,000 00	April 9, 1856	83,500 00	173,322 11	
Charleston, S. C., (old)	Purchased	*60,000 00	—— —, 1818		70,000 00	
Charleston, S. C., (new)	Built	130,000 00	July 10, 1849		2,070,283 46	Building by government.
Castine, Me	Purchased	1,200 00	April 6, 1833		2,2[illegible]8 53	
Chicago, Ill	Built	59,433 88	Jan. 10, 1855	84,450 00	441,339 65	
Cincinnati, Ohio	do	50,000 00	Sept. 24, 1851		351,284 34	Prices in detail.
Dubuque, Iowa	do	20,000 00	Jan. 20, 1857	87,334 50	195,210 53	
Detroit, Mich	do	24,000 00	Nov. 5, 1855	103,160 66	207,885 62	
Eastport, Me., (old)						
Eastport, Me., (new)	Built	2,780 00	July 3, 1847		38,450 47	
Ellsworth, Me	do	3,000 00	April 11, 1855	9,200 00	25,258 47	
Erie, Pa	Purchased	*29,000 00	July 2, 1849		29,597 83	
Galena, Ill	Built	16,500 00	Jan. 2, 1857	43,629 00	78,126 94	
Galveston, Texas	do	6,000 00	July 23, 1855	90,509 07	114,359 82	
Georgetown, D. C	do	5,000 00	Oct. 23, 1856	41,582 00	59,913 26	
Gloucester, Mass	do	9,000 00	June 6, 1855	26,596 78	40,785 11	

*Building and site.

A.—*Tabular statement of custom-houses, marine hospitals, court-houses, post offices, branch mints, &c*—Continued.

Nature and location of the work.	Purchased or built.	Cost of site.	Date of purchase.	Cont'ct price of construction.	Total cost to Sept. 30, 1866.	Remarks.
Key West, Fla	Purchased	$1,000 00	July 26, 1833		$8,699 70	
Kennebunk, Me	do	1,575 00	Nov. 19, 1832		1,841 96	
Louisville, Ky	Built	16,000 00	Oct. 7, 1851	$148,158 00	278,892 75	
Milwaukee, Wis	do	12,200 00	Feb. 16, 1855	79,870 00	177,005 53	
Mobile, Ala., (old)	Purchased	*16,300 00	—— —, 1830		19,675 07	
Mobile, Ala., (new)	Built	12,500 00	Oct. 13, 1851		398,159 93	Prices in detail.
Middletown, Ct	Purchased	3,500 00	Feb. 8, 1833		20,409 19	
Norfolk, Va	Built	13,000 00	Feb. 28, 1852		294,900 99	Do.
New Orleans, La	do				2,956,244 54	Gift from municipality; build'g by gov't.
Newark, N J	do	50,000 00	May 30, 1855	75,948 71	162,571 00	
New London, Ct	Purchased	3,400 00	Feb. 18, 1833		20,557 62	
New Haven, Ct., (old)	do	8,381 88	Jan. 2, 1818		8,629 26	
New Haven, Ct., (new)	Built	25,500 00	June 1, 1855	88,000 00	190,182 50	
Newport, R. I	Purchased	1,400 00	Sept. 29, 1828		12,315 32	
Newburyport, Mass	do	3,000 00	Aug. 9, 1833		23,960 80	
New Bedford, Mass	do	4,900 00	April 13, 1833		32,223 17	
New York, N. Y., (old)	Built	270,000 00	Jan. 9, 1833		1,308,711 75	Built by government: now sub-treasury.
New York, N. Y., (new)	Purchased	*1,000,000 00	April 25, 1865		1,120,643 00	Formerly Merchants' Exchange.
Oswego, N. Y	Built	12,000 00	Dec. 15, 1854	77,255 00	132,106 93	
Portsmouth, N. H., (old)	Purchased	*8,000 00	Aug. 17, 1817		8,000 00	
Portsmouth, N. H., (new)	Built	19,500 00	June 20, 1857	82,728 96	165,600 96	
Portland, Me., (old)	do		—— —, 1828		21,871 10	No record.
Portland, Me., (new)	do		July 5, 1849	153,500 00	205,337 23	Built on site of building destroyed by fire
Petersburg, Va	do	15,000 00	July 12, 1855	66,657 10	102,183 38	in 1854.
Pensacola, Fla	do			39,181 07	49,677 43	Acquired from Spain.
Philadelphia, Penn	Purchased	*225,000 00	Aug. 27, 1844		265,696 33	Purchased United States Bank and site.
Pittsburg, Pa	Built	10,253 00	Sept. 7, 1852	39,866 00	116,693 36	
Plattsburg, N. Y	do	5,000 00	Nov. 22, 1856	48,755 43	71,450 17	
Providence, R. I., (old)	Purchased	*10,504 00	—— —, 1817		13,492 26	Now used as a warehouse.
Providence, R. I., (new)	Built	40,000 00	Dec. 15, 1854	151,000 00	252,547 16	
Plymouth, N. C	Purchased	*2,506 00	Dec. 24, 1834		2,932 70	
Richmond, Va	Built	61,000 00	Mar. 16, 1853	110,009 09	259,404 47	
San Francisco, Cal	do	150,000 00	Sept. 5, 1854	400,000 00	785,038 58	
Sandusky, Ohio	do	11,000 00	Nov. 29, 1854	45,708 10	75,408 62	

Savannah, Ga	....do	20,725 00	Dec. 16, 1845	----------	177,659 35	
Salem, Mass	Purchased	5,000 00	June 23, 1818	----------	35,418 24	
St. Louis, Mo	Built	37,000 00	Oct. 31, 1851	336,309 07	367,323 75	
Toledo, Ohio	....do	12,000 00	Nov. 29, 1854	45,708 10	76,578 11	
Wilmington, N. C	....do	15,000 00	Mar. 9, 1819	----------	57,039 75	Built on site of old building.
Wilmington, Del	....do	3,000 00	Nov. 26, 1852	29,234 00	44,257 34	
Wicassett, Me	Purchased	2,000 00	Nov. 3, 1848	----------	8,178 15	
Wheeling, W. Va	Built	20,500 00	Nov. 29, 1854	80,159 97	118,534 93	
Waldoboro' Me	....do	2,000 00	Nov. 9, 1852	15,800 00	22,824 68	
MARINE HOSPITALS.						
Burlington, Vt	Built	1,750 00	Sept. 19, 1855	30,427 64	39,364 80	Sold July 16, 1866.
Burlington, Ind	....do	4,500 00	Jan. 29, 1856	15,978 00	29,396 84	
Chelsea, Mass	....do	50,000 00	—— —, 1858	122,185 39	209,400 10	
Cincinnati, Ohio	....do	36,000 00	Jan. 18, 1856	106,424 07	216,833 77	Sold July 12, 1866.
Charleston, S. C	....do	5,500 00	—— —, 1828	----------	49,235 77	Sold July 19, 1866.
Cleveland, Ohio	....do	12,000 00	Oct. 11, 1837	20,000 00	103,670 36	
Detroit, Mich	....do	23,000 00	May 19, 1855	54,637 12	103,891 51	
Evansville, Ind	....do	6,000 00	April 29, 1853	40,000 00	65,834 57	
Galena, Ill	....do	5,052 00	Aug. 20, 1856	29,862 00	53,849 58	
Key West, Fla	Purchased	1,500 00	Sept. 10, 1833	----------	32,856 31	
Louisville, Ky	Built	6,000 00	Nov. 3, 1842	----------	61,605 02	Built by government.
Mobile, Ala	....do	4,000 00	June 20, 1848	----------	58,540 00	
Natchez, Miss	....do	7,000 00	—— —, 1848	----------	66,785 37	Built by government.
Napoleon, Ark	....do	1,000 00	Sept. 15, 1837	----------	62,431 02	Built by government; used as post office.
Norfolk, Va	Purchased	*7,464 97	—— —, 1834	----------	9,510 01	
New Orleans, La	Built	12,000 00	July 23, 1855	429,395 79	527,934 34	
Ocracoke, N. C	Purchased	8,927 07	—— —, 1844	----------	9,227 07	
Pittsburg, Pa	Built	10,253 00	Sept. 7, 1842	----------	66,985 05	
Paducah, Ky	....do	1,000 00	Dec. 27, 1842	----------	63,458 41	Built by gov't. Destroyed by fire 1862.
Portland, Me	....do	11,000 00	May 30, 1855	66,200 00	104,547 86	
St. Mark's, Fla	....do	----------	----------	16,444 00	25,758 00	Built on government reserve.
San Francisco, Cal	....do	----------	----------	----------	230,700 51	Prices in detail.
St. Louis, Mo	....do	----------	----------	----------	87,696 73	Ceded by War Dep't. Built by gov't.
Vicksburg, Miss	....do	4,500 00	Mar. 28, 1854	57,021 02	72,275 16	
Wilmington, N. C	....do	6,500 00	Mar. 3, 1857	28,968 25	43,897 44	
COURT-HOUSES, ETC.						
Baltimore, Md	....do	50,000 00	May 30, 1859	112,808 04	255,176 97	
Indianapolis, Ind	....do	17,160 00	Jan. 26, 1856	98,983 79	190,020 30	

* Building and site.

A.—*Tabular statement of custom-houses, marine hospitals, court-houses, post offices, branch mints, &c.*—Continued.

Nature and location of the work.	Purchased or built.	Cost of site.	Date of purchase.	Cont'ct price of construction.	Total cost to Sept. 30, 1866.	Remarks.
Philadelphia, Pa	Built	*$161,000 00	—— —, 1860		$235,051 35	Altered by government.
Rutland, Vt	....do	1,400 00	Jan. 20, 1857	$52,827 00	72,914 95	
Springfield, Ill	....do	6,000 00	Jan. 20, 1857		22,467 42	Building by government.
Windsor, Vt	....do	4,500 00	Jan. 20, 1857	49,300 00	84,971 12	
U. S. MINTS, ETC.						
Philadelphia, Pa	....do		—— —, 1830		230,568 03	
San Francisco, Cal	....do			268,809 10	360,000 00	Government property.
New Orleans, La	....do				611,891 90	
Charlotte, N. C	....do				101,699 02	Built on site of mint destroyed by fire.
Dahlonega, Ga	....do				69,588 00	
Carson City, Nev	....do				25,264 00	Donated by citizens. Building by gov't.
Denver City, Col	....do		—— —, 1862		93,377 62	
Assay Office, N. Y	Purchased		—— —, 1853		531,758 47	Remodelled by government.
MISCELLANEOUS.						
Treasury extension	Built				4,492,794 34	Government property. Building by gov't.
Penitentiary, Utah	....do				53,361 90	Built by Territory.
Capitol, New Mexico	....do				57,851 20	Built by government.
Penitentiary, New Mexico	....do				20,000 00	Built by government.
Staten island warehouses, &c	....do	15,073 83	—— —, 1802		118,926 74	
N. Orleans Q.M. warehouses, &c.	....do			31,984 00	39,865 12	Ceded by city of New Orleans.
Boarding station, S. W. Pass	Purchased	3,500 00	Nov. 6, 1856		3,500 00	
Boarding station, Pass l'Outre	Built			10,900 00	12,000 00	Ceded by city of New Orleans.
Atlantic dock stores, N. Y	Purchased	‡100,000 00	Feb. 19, 1857		100,000 00	
San Francisco appraisers' stores	Built			53,500 00	99,966 19	Government property.
Pine street building, N. Y	Purchased	11,137 60			11,137 60	Bought at mortgage sale.
Wharf property, Bath, Me						Sold March 12, 1866.

*Purchase, Levy & Baily property.

†Building and site.

‡Buildings and site.

B.—*Tabular statement of custom-houses, marine hospitals, court-houses, post offices, branch mints, and other public buildings under charge of the Treasury Department, for which appropriations were available September* 30, 1865, *the amount appropriated by the thirty-ninth Congress, first session, the amount expended during the current year, the amount available September* 30, 1866, *and the additional appropriations required.*

Nature and location of the work.	Total amount appropriated.	Appropriated 1865–'66.	Amount available September 30, 1865.	Amount expended 1865 and '66.	Amount available September 30, 1866.	Additional appropriation required.	Remarks.
CUSTOM-HOUSES.							
Bangor, Me	$115,809 00	$35,000 00	$1,183 00	.....	$36,183 00	.....	For extension of building.
Boston, Mass	1,096,404 00	.....	80 99	$80 99	.....	.....	
Buffalo, N. Y	306,200 00	.....	11,836 65	1,201 73	10,634 92	.....	
Cleveland, Ohio	166,900 00	.....	226 60	226 60	.....	.....	
Charleston, S. C	2,083,000 00	10,000 00	.....	.....	10,000 00	.....	For preservation of.
Cairo, Ill	50,000 00	.....	50,000 00	25 60	49,975 60	.....	Site donated.
Chicago, Ill	414,900 00	.....	16,051 53	8,524 67	7,526 86	.....	Expended for opening street.
Cincinnati, Ohio	339,083 90	22,000 00	.....	21,671 13	328 87	.....	
Dubuque, Iowa	183,800 00	15,000 00	.....	14,901 58	98 42	.....	
Detroit, Mich	175,400 00	720 00	1,780 53	849 66	1,650 87	.....	
Georgetown, D. C	60,000 00	.....	538 35	54 85	483 50	.....	
Island Pond, Vt	10,000 00	10,000 00	.....	.....	10,000 00	.....	No site.
Knoxville, Tenn	96,800 00	.....	96,568 19	.....	96,568 19	.....	Site owned.
Louisville, Ky	277,645 00	.....	14,268 85	14,268 85	.....	.....	
Middletown, Conn	20,800 00	5,000 00	.....	.....	5,000 00	.....	
New Orleans, La	2,975,258 00	.....	513 46	.....	6,465 56	.....	
New Haven, Conn	190,800 00	.....	1,013 50	.....	1,142 10	.....	
Nashville, Tenn	124,500 00	.....	104,215 69	.....	104,215 69	.....	Site owned.
Ogdensburg, N. Y	110,000 00	.....	108,858 25	386 40	108,471 85	.....	Site owned.
Portsmouth, N. H	166,300 00	.....	629 04	.....	629 04	.....	
Portland, Me., (present)	355,000 00	150,000 00	.....	1,500 00	155,500 00	.....	
Portland, Me., (new)	125,000 00	75,000 00	48,638 63	.....	123,638 63	.....	
Philadelphia, Penn	319,925 00	37,425 00	.....	15,988 42	21,436 58	.....	
Perth Amboy, N. J	24,000 00	.....	20,625 34	.....	20,625 34	.....	Site owned.
Providence, R. I	277,000 00	3,000 00	.....	.....	3,000 00	.....	

B.—*Tabular statement of custom houses, marine hospitals, &c.*—Continued.

Nature and location of the work.	Total amount appropriated.	Appropriated 1865–'66.	Amount available September 30, 1865.	Amount expended 1865 and '66.	Amount available September 30, 1866.	Additional appropriation required.	Remarks.
Sandusky, Ohio	$76,450 00	.....	$1,158 63	.....	$1,158 63	.....	
St. Louis, Mo	376,600 00	.....	11,486 05	$102 27	11,383 78	.....	
St Albans, Vt	10,000 00	$10,000 00	.....	.....	10,000 00	.....	No site.
St. Paul, Minn	50,000 00	50,000 00	.....	.....	50,000 00	.....	No site.
Toledo, Ohio	87,450 00	10,000 00	3,409 33	.....	13,409 33	.....	
Wheeling, W. Va	118,711 00	.....	309 67	91 25	218 42	.....	
MARINE HOSPITALS.							
Chelsea, Mass	324,700 00	40,000 00	.....	13,200 00	26,800 00	.....	
Cleveland, Ohio	102 876 05	8,000 00	.....	8,000 00	.....	.....	
Chicago, Ill	132,000 00	135,856 19	.....	425 00	135,431 19	.....	No site.
Detroit, Mich	113,000 00	.....	8,582 25	.....	8,582 25	.....	
Evansville, Ind	68,500 00	.....	4,600 98	.....	4,600 98	.....	
Pensacola, Fla	22,000 00	.....	20,947 04	.....	20,947 04	.....	
Portland, Me	102,000 00	30,000 00	926 65	.....	3,926 65	.....	
COURT-HOUSES.							
Baltimore, Md	309,000 00	109,000 00	.....	55,158 97	53,841 03	.....	
Indianapolis, Ind	181,700 00	8,000 00	628 93	8,628 93	.....	.....	
Key West, Fla	44,000 00	.....	40,908 26	.....	40,908 26	.....	
Memphis, Tenn	50,000 00	.....	34,856 10	.....	34,856 10	.....	Site owned.
Madison, Wis	50,000 00	.....	49,870 75	.....	49,870 75	.....	Site owned.
Philadelphia, Penn	229,307 29	.....	6,557 85	6,557 44	41	.....	
Rutland, Vt	72,900 00	.....	1,579 70	.....	1,579 70	.....	
Springfield, Ill	105,000 00	50,000 00	53,886 60	25,310 29	78,576 31	.....	Building commenced.
Windsor, Vt	86,000 00	.....	1,000 00	.....	.....	.....	
UNITED STATES MINTS.							
San Francisco, Cal., (old)	45,000 00	.....	45,000 00	.....	45,000 00	.....	

San Francisco, Cal., (new)	300,000 00	.....	300,000 00	28 40	299,971 60	.....	No site.
Carson City, Nev	100,000 00	.....	98,857 00	25,104 00	73,753 00	.....	Building commenced.
Dalles City, Oregon	100,000 00	.....	100,000 00	378 95	99,621 05	.....	No site.
MISCELLANEOUS.							
Capitol, Washington Territory	30,000 00	.....	19,915 00	.....	19,915 00	.....	Unfinished.
Penitentiary.....do	20,000 00	.....	9,940 00	.....	9,940 00	.....	
Capitol, New Mexico	110,000 00	.....	52,148 80	.....	52,148 80	.....	
Staten island	156,220 00	29,000 00	.....	14,267 48	14,732 52	.....	
Fire-proof building in rear Treasury department	200,000 00	200,000 00	.....	.....	200,000 00	.....	
Treasury extension	4,441,000 00	500,000 00	36,857 27	328,940 34	300,727 90	.....	

C.—*Tabular statement exhibiting the amount of expenditures authorized or made from the appropriations for repairs and preservation of public buildings, &c., during the year ending September* 30, 1866.

Nature and location of the work.	Amount expended or authorized.	Name and location of the work.	Amount expended or authorized.
CUSTOM-HOUSES.		CUSTOM-HOUSES.	
Bath, Maine	$526 50	Richmond, Virginia	$767 11
Boston, Massachusetts	1,946 87	Salem, Massachusetts	200 00
Buffalo, New York	347 50	Sandusky, Ohio	85 00
Belfast, Maine	50 00	Savannah, Georgia	800 00
Baltimore, Maryland	11,889 96	San Francisco, California	1,335 12
Cincinnati, Ohio	2,305 84	Toledo, Ohio	20 00
Cleveland, Ohio	4,324 97	Wilmington, Delaware	485 00
Chicago, Illinois	1,039 75	Wilmington, North Carolina	1,197 15
Charleston, South Carolina	175 00	MARINE HOSPITALS.	
Dubuque, Iowa	900 00		
Ellsworth, Maine	191 00	Chelsea, Massachusetts	2,000 00
Eastport, Maine	1,456 75	Cincinnati, Ohio	209 96
Erie, Pennsylvania	225 00	Cleveland, Ohio	2,341 22
Galena, Illinois	100 00	Chicago, Illinois	389 22
Key West, Florida	1,015 70	Detroit, Michigan	1,605 46
Louisville, Kentucky	3,550 00	Key West, Florida	1,950 00
Middletown, Connecticut	65 50	Louisville, Kentucky	325 00
Milwaukee, Wisconsin	334 45	Ocracoke, North Carolina	100 00
Mobile, Alabama	4,000 00	Portland, Maine	1,310 00
Newport, Rhode Island	102 06	Pittsburg, Pennsylvania	1,295 00
New Haven, (old,) Connecticut	350 00	San Francisco, California	800 00
New Haven, (new,) Connecticut	40 00	COURT-HOUSES.	
New London, Connecticut	75 00		
New York, New York	843 00	Indianapolis, Indiana	8,302 50
Newark, New Jersey	25 00	Philadelphia, Pennsylvania	1,177 00
Norfolk, Virginia	5,226 77		
New Orleans, Louisiana	8,117 53	Sub-treasury, New York	350 00
Oswego, New York	120 72	Government buildings, Santa	
Portland, Maine	2,825 00	Fé, New Mexico	2,000 00
Pittsburg, Pennsylvania	438 01	Staten Island warehouses and	
Petersburg, Virginia	1,000 00	wharves	2,394 67
Pensacola, Florida	500 00	Advertising and miscellaneous	1,679 95

D.—*Expenditures made and authorized from the appropriation for furniture and repairs of furniture for public buildings for the year ending September* 30, 1866.

Nature and location of the work.	Amount expended or authorized.	Nature and location of the work.	Amount expended or authorized.
CUSTOM-HOUSES.		CUSTOM-HOUSES.	
Bath, Maine	$50 00	Ogdensburg, New York	$650 00
Boston, Massachusetts	1,265 86	Providence, Rhode Island	14 00
Buffalo, New York	947 50	Philadelphia, Pennsylvania	225 00
Cincinnati, Ohio	120 00	Pittsburg, Pennsylvania	207 50
Cleveland, Ohio	396 50	Petersburg, Virginia	125 00
Dubuque, Iowa	3,949 20	Richmond, Virginia	611 00
Eastport, Maine	263 67	Savannah, Georgia	2,123 00
Edgarton, Massachusetts	194 50	MARINE HOSPITAL.	
Erie, Pennsylvania	118 00		
Galveston, Texas	600 00	Portland, Maine	127 00
Louisville, Kentucky	2,981 00	COURT-HOUSES.	
Machias, Maine	22 50		
Mobile, Alabama	616 00	*Baltimore, Maryland	11,044 43
Newport, Rhode Island	150 00	Philadelphia, Pennsylvania	434 50
Norfolk, Virginia	214 00		

* Furnishing whole building.

REPORT OF THE LIGHT-HOUSE BOARD.

TREASURY DEPARTMENT, OFFICE OF THE LIGHT-HOUSE BOARD,
Washington City, October 16, 1866.

SIR: I have the honor respectfully to submit a report of the operations and condition of the light-house establishment for the year ending September 30, 1866.

FIRST DISTRICT.

The first light-house district extends from the northeastern boundary of the United States to Hampton harbor, New Hampshire. The service in this district has been well attended, and the various aids to navigation have been maintained in a condition of high efficiency.

The light-stations generally are in excellent condition, needing only some repairs and renovations of minor importance and inexpensive in character, which will be attended to as opportunity offers.

The various fog-bells, established for the guidance, during thick weather, of mariners along this rocky and dangerous coast, have rendered as useful service as their character would permit. The board, however, being impressed with the necessity of erecting some apparatus capable of producing more effective signals, applied for and obtained, at the last session of Congress, an appropriation for establishing at the outlying stations such improved apparatus as careful scientific research and experiment might indicate as best adapted to the purpose.

To this end the board has directed its closest attention; but the practical difficulties to be overcome are such that it has not yet arrived at a definite conclusion. It is, however, encouraged to hope that before the close of next season to have established such a system of ear-signals as will meet the requirements of commerce.

The buoyage of the district has received its full share of attention; and though attended on this coast with more than ordinary difficulties, it is believed that the wants of navigation have been, as far as possible, complied with. The loss of buoys by ice is very considerable, requiring constant watchfulness and heavy expenditure to keep the stations properly marked. A large iron buoy belonging on Hue-and-Cry Rocks, entrance to Portland harbor, having been removed by some cause from its station, was recovered by private parties, taken into port, and an extravagant claim for salvage set up. The propriety of the claim being resisted by the board, the property has been libelled in the United States district court, and judgment given for the claimants. A recognition of the right on the part of private parties of libelling government property would, in the opinion of the board, establish an inducement to evil-disposed persons to set buoys adrift in order to secure pecuniary profit.

The steam tender provided for the district has proved herself a most valuable auxiliary for the prompt performance of duty, and the board hopes that, after some little further experience, this branch of the service will be reduced to a systematic and rigid economy.

The board regrets to report a very heavy loss incurred by the light-house establishment in the destruction, by the great fire in Portland on the fourth of July last, of the offices of the inspector and engineer of this district, together with all the archives, papers, and instruments, rendering for some time the discharge of the duties a matter of unusual delay and labor.

SECOND DISTRICT.

The second district embraces the coast from Hampton harbor, New Hampshire, to Gooseberry Point, Massachusetts.

The various aids to navigation in this district are reported to be in a state of usefulness commensurate with their character.

Nearly all of the light-houses in this district have been overhauled and put in as good order as circumstances would permit, most of them requiring slight

and inexpensive renovation. A few cases of requisite repair of unimportant character yet remain unattended to, their accomplishment being deferred to next season on account of difficulty and expense of procuring labor and materials. This postponement will not be attended with any injury to the service. Other works of renovation, more or less extensive, are yet in progress and will be completed if possible, this season. Others are yet necessary which will receive due consideration.

At Minot's Ledge light-station a new gun-metal deck is needed to cover the present stone deck, which has been cracked by vibration of the lantern posts, due to the unusually exposed position. Some other modifications of the original plan are also found to be necessary.

On the 18th March last, the Nantucket light-vessel, during a storm, parted her moorings, and reached New Bedford safely on the 29th. Advantage was taken of her presence in port to complete certain repairs to hull, rigging, &c., which had been found necessary.

On the 18th of June the Vineyard Sound light-vessel was driven from her station into New Bedford, her place being immediately occupied by the Relief. She was found upon examination to be very much out of repair, so much so that had she not been driven in she would have been in danger of foundering at her anchor. During the progress of these repairs more extensive defects than had been anticipated were discovered, and the proper remedies applied.

The necessity of renovations to the Succonnesset, Shovelful shoals, and Handkerchief light-vessels having become apparent, they were withdrawn from their stations, thoroughly overhauled, and replaced.

The Pollock Rip light-vessel is evidently much out of order, and so soon as the services of the Relief are available to take the station, she will be brought in for repairs.

An appropriation having been provided by Congress for a light-house or light-vessel to mark the Hen and Chickens reef near Cuttyhunk, Buzzard's bay, Massachusetts, a careful examination has been made of the reef and its surroundings, with a view to determine as to the best aid to navigation at the point.

This survey has led to the conclusion that a light-vessel, suitably fitted, will render the best service within the means available. The necessary steps have been taken to establish immediately a light-vessel now on hand, and measures will be instituted to construct, out of the appropriation, a vessel to replace the one thus made use of.

No casualty has occurred to any beacon during the year. All cases of requisite renovation have been attended to as promptly as possible.

The fog-signals have been maintained in as thorough a state of efficiency as is consistent with their nature and without repair, except in the case of the caloric engine at Cape Ann, all, with this exception, being fog-bells struck by machinery.

The numerous buoys have been carefully attended to, and have rendered material aid to navigation.

The steam tender provided for this district has performed valuable service.

THIRD DISTRICT.

The third light-house district embraces the coast from Gooseberry Point, Massachusetts, to Squam inlet, New Jersey, including also Hudson river and Lake Champlain.

The service in this district in all its branches is in a satisfactory condition.

During the season now closing, repairs, more or less extensive, have been completed on eighteen stations, including the beacons and stone pyramids at the landing of the light-house establishment depot at Staten island, namely: At Stony Point, Montauk, Fort Tompkins, Stratford Point, Throg's Neck, Waackaack, Sandy Hook, Fire island, Highlands of Navesink, Prudence island, Old Field Point, Black Rock, New Dorp, (Staten island,) Little Gull island, Bridgeport beacon-light, Bridgeport harbor beacons, Southwest Ledge beacons, and the landing wharf at the light-house establishment depot.

The piers built last season for the protection of the site of the light-house at Block island have answered the expectation of the board by arresting the encroachment of the sea, which, by washing away the sand from the tower and dwelling, had endangered the structures.

The sea-wall at Nayat Point light-station has been substantially repaired.

The new beacons authorized for Connimicut and Bullock's Point, in Providence river, and the tower and keeper's dwelling at Split Rock, Lake Champlain, have been under vigorous construction, and it is hoped that they will be completed before the close of the present season.

The stake lights at Whitehall narrows have been destroyed by ice and colliding rafts. Plans for their replacement have been adopted, and will be carried into effect so soon as the proper season arrives.

A petition, numerously signed by masters and owners of vessels, has been received, asking that so soon as the stone beacon at Connimicut Point shall be completed a light be exhibited therefrom, and that the light now at Nayat Point, directly opposite on the mainland, be discontinued. This matter has received the careful consideration of the board. Meanwhile a wooden day mark occupies temporarily the place of the iron one it is designed to put at Connimicut point.

It is hoped that the foundations of Rondout and Coxsackie light-houses will be laid before the winter sets in, and that the materials will be ready to insure the completion of the work next season.

The repairs, &c., at Sandy Hook will be completed, and the new fog signal authorized for this station will be put in operation during this autumn.

Arrangements have been made for prosecuting needful renovations at Crown Point, Windmill Point, and Lloyd's harbor.

At Bergen Point a much needed lantern deck will be put up as soon as it can be obtained from the foundry, and the work authorized at Beavertail, Rhode Island, will be completed if the lateness of the season does not prevent.

Nothing as yet has been accomplished towards the improvement of the condition of the light-house establishment depot at Staten island beyond repairing the ice-breakers.

The imperfect manner in which the sea-wall was built by the late supervising architect of the Treasury Department rendered the basin in front almost useless as a harbor for the buoy tender. The washing out of the earth-filling from behind the wall is still going on, gradually diminishing the depth of water in the basin. The tender now can only enter or leave the basin at the very top of high water, a state of things highly detrimental to the service. The roadway leading to the landing wharf is liable to be carried away on the occurrence of the first severe storm, and has been kept thus far in place only by the ballast placed on it for the purpose of saving it as far as possible. These evils require immediate correction.

Since the establishment of the depot the work has gradually increased so as to require more room for storage than the present storehouse affords. It became necessary to store much valuable property in two sheds, which remained on the ground when the property was assigned for light-house purposes, but though the material of one of these sheds has been used in repairing the other, which is now nearly filled with goods belonging to the light-house establishment, it can only be considered as a temporary shelter. An estimate is submitted for the necessary workshops to the establishment, which will leave sufficient room for the storage of all this material in the warehouse, which, in order to avoid the risk of fire, must be separate from the workshops.

An appropriation is also required for a permanent shed large enough for keeping the annual supply of coal for the various light stations of the district and for the use of the steam tender, to be placed on the wharf, where it will be convenient for distribution and avoiding the unnecessary expense of cartage. In connection with this shed it is contemplated to erect a covered space for

making spar-buoys in winter and during bad weather, to serve as a carpenter's shop and for housing boats, the storage of seasoned lumber and of articles landed temporarily and intended for early reshipment.

Estimates are also offered for the establishment of oil vaults of sufficient capacity for the safe storage of the annual supply of oil. This is a facility the want of which has been much felt, and which will materially lessen the expense of handling and leakage.

In connection with the operations at the depot may be mentioned that thirty-four sets of light-house illuminating apparatus have been received there from the southern coast in a damaged condition during the past season. These have been examined, and a little more than one-half being found susceptible of repairs in the shop, have been put in order; the rest have been sent to the makers in France for renovation.

A new light-house having been authorized for Race Rock, off Fisher's island, at the eastern entrance to Long Island sound, plans for the structure are under consideration.

The Statford Point light-vessel slipped her chain in December last before the pressure of heavy ice, with the loss of her moorings. She was replaced on her station with new and improved moorings, and it is hoped that she will be able to remain at her post during the coming winter.

The Brenton's Reef light-vessel was blown ashore October 19, 1865, during a heavy westerly gale. She was driven clear over the reef and lodged on the rocks. Her station was immediately occupied by the Relief and vigorous steps taken to save the old vessel. She was finally, by a concurrence of favorable circumstances, got off and towed, badly injured, into Newport harbor, where she was repaired at heavy expense. She was put in excellent condition and replaced at her station.

The Cornfield Point light-vessel was, on the night of June 5th, run into by a New London steamer during a heavy fog, and sustained thereby considerable damage. She was repaired at an expense of about $3,000, and replaced on her station.

The buoy and beacon service of the district has been well attended. But few iron buoys have been lost during the past year, and in all cases have been recovered on suitable reward, and replaced.

The channels in Seekonk river, Rhode Island, under authority of Congress, have been properly marked by buoys.

The spindle on Southwest ledge, off New Haven, Connecticut, which had been carried away, is replaced in as complete a manner as was practicable under the circumstances.

The spindle at Rose island, in Narragansett bay, has been repaired and a new day mark added.

The rebuilding of the beacons at Norwalk, Southport, and the Elbow has been authorized, and the work will be completed in due course.

The steam tender Putnam, assigned to this district, has been altered to meet the requirements of the service, and has proved of the greatest assistance, and has been the means of saving much expense of towage, &c.

Special appropriations for which estimates are submitted are needed for the following works in this district:

1. For the entire reconstruction of the tower and keeper's dwelling at Cumberland Head. At this station the growth of forest trees to the north and east renders the light invisible, except from the south, thus materially curtailing its usefulness. The most feasible remedy in this case is to remove the light to another position. The present condition of the structure, badly built originally, and of insufficient height, will, in any event, render it necessary to erect a new building in a very short time. A suitable site for the new light is already in the possession of the government.

2. For new lanterns of the beacon pattern for the Burlington beacons, to enable the keepers to reach the lantern from the inside, and attend to the lights under cover.

3. As a buoy depot is required at Saugerties, on the Hudson, instead of expending a large sum on the repair of the old house, which is in a very advanced state of decay, it is deemed expedient to rebuild this establishment on the plan adopted for Rondout and Coxsackie, and to retain a sufficient part of the present dock for a buoy depot.

4. For the reconstruction of Stuyvesant light-house, which it is proposed to rebuild upon a similar plan. This is an old wooden structure, badly decayed.

5. For new lantern, with iron deck-plate, and other repairs to the tower; and for a keeper's dwelling at Execution Rocks; and for a powerful fog signal in the place of the present small bell, which is rung by hand, and is entirely useless.

6. The sea-wall at Sand's Point station continues to yield to the action of the water, and measures are in progress for overcoming the difficulty by the use of jettees, which has elsewhere been productive of good results. The reconstruction of the keeper's dwelling at this point has become a matter of urgent necessity, and the board is desirous of carrying on this work in connection with the work of protection just alluded to.

7. For rebuilding tower and keeper's dwelling on Great Captain's island, Norwalk island, and Old Field Point, which are all in a dilapidated condition.

8. For covering the old tower at Eaton's Neck with an iron deck-plate, and substituting an iron parapet for the present brick parapet, which leaves the pyramid unprotected, and, not being properly covered by the lantern, admits the rain. The wooden lining of the parapet, which was refitted in 1858, is already rotten, and the stonework has sustained much injury by this deficiency. It is also desired to replace with iron the present wooden stairs, landings, and window frames, which have decayed, and to rebuild the old dilapidated part of the keeper's dwelling to correspond with the newer structure, which is in good condition.

9. For similar repairs of a permanent character, substituting iron for wood in the stairs, landings, and window frames, at Little Gull island. All the steamers whose destination is beyond New London pass this light in the night, and it is necessary to enlarge the tower so as to allow of the substitution of a second order lens in place of the present third order apparatus, which is not sufficiently distinguishable. A more powerful fog-signal is also indispensable at this station.

10. For rebuilding light-house at Cedar island, on the plan adopted for Rondout, on Hudson river. The tower is in a very bad condition, and requires rebuilding; but the island is gradually wasting away under the action of the sea, notwithstanding the attempted protection by pile planking, and the cost of an effectual remedy would largely exceed the expense of a building with a protecting pier, such as it is proposed to construct.

11. For rebuilding the tower and keeper's dwelling at Morgan's Point, on the Mystic river, which were strongly recommended to be rebuilt in 1863.

12. For a new lantern, iron deck-plate, stairs, and window frames at Point Judith.

13. For necessary renovation and repairs at Black Rock, Plum island, (Long Island sound,) Princess bay, on Staten island, and Point au Roche, on Lake Champlain.

14. For an additional appropriation for the purchase of North Brother island, and the construction of suitable tower and store room thereon. The owner of this island refuses to sell part for a light-house site, but will dispose of the whole of it. The dwelling and farm building on the island will amply accommodate the keeper and his family.

15. Nothing has been done towards building a light-house on Hart island, for which an appropriation was made by Congress during the last session. The owner of this island also refuses to sell anything but the whole of it, for which he demands a price entirely above the means at the disposal of the board.

16. For transferring the light from Nayat Point to the Conimicut beacon, is Providence river, which involves the elevation of the structure, in order to keep the light at its present focal plane, and providing a suitable lantern and watch-room.

FOURTH DISTRICT.

In the fourth light-house district, embracing the coast from Squam inlet, New Jersey, to Metomkin inlet, Virginia, and including Delaware bay and its tributaries, the light-houses, beaconage, and buoyage are reported in a satisfactory condition.

At Barnegat the beach from the nearest point to the light-house has been washed away by the sea within the last year, and the distance from the high-water mark to the base of the light-house is reduced to 153½ yards. A small party of workmen are now employed in placing brushwood jettees along the beach of the inside bay, in the neighborhood of the light-house, to prevent the further wasting away of the sand, and to project the line of the beach further out. On the 24th of September the overseer of the work reports that up to that time twelve pilings had been finished, and seven of them filled with brush. These jettees are placed one hundred feet apart, and are carried out at right angles with the shore from high to low water. Should this expedient to prevent the encroachment of the sea prove successful, and the low-water line be pushed further out, it may be advisable to carry the jettees still further.

At Absecom light-station the measurements of the beach near the light-house, to ascertain the encroachment of the sea, have been continued semi-monthly during the year. No changes of importance have taken place since the last annual report, but a small appropriation is asked for to meet any contingency at this station.

At Cohansey light-station the buildings have been protected from the encroachment of the sea by a new earth-bank enclosing them, the outside face of which is faced with stone. This enclosure having been properly ditched and drained, the ground is becoming dry and solid, and the station is materially improved by the embankment.

Fort Pier light-station. The wharf-logs and piles of this pier having decayed, such temporary repairs have been put in hand as are required to place it in safe condition. The state of the pier is such, however, that its entire reconstruction from low water will be needed in a short time.

At Assateague the work is going on in a satisfactory manner. During the year the preliminary works erected in 1860 and 1861, such as the wharf, plank-road, and workmen's quarters, which had decayed, have been repaired, the old masonry has been removed, new foundations established, and on the 1st of September the new tower of brick-work had reached the height of thirty-seven feet. The work will be continued as long as the weather will permit.

To meet the requirements of navigation occasioned by alterations in the channels and other causes, certain changes have been made in the buoyage of the district. In December last, at Barnegat inlet, the buoys were shifted from the south to the north channel, and in May No. 3 buoy was discontinued, being no longer required. In April the spherical buoy at the entrance of Little Egg harbor was changed to a first-class can-buoy. In August a spar-buoy was substituted for the third-class nun-buoy No. 29, and three additional spar-buoys were placed in the eastern channel of the Pea Patch.

Estimates are furnished herewith for the repairs required for the various stations of this district. These, though not extensive, are essential, and consist chiefly in the restoration of roofing, fencing, glazing, cisterns, and in coating the towers of light-houses with cement wash. An estimate is added to enable the board to substitute a screw-pile structure for the present light-house at Egg island. The present building, it is judged, will not remain in a serviceable condition for a much longer time than will be required to complete the structure which it is proposed to erect in its place.

The iron stairway authorized by act of Congress for the light-house at Cape Henlopen has been constructed.

FIFTH DISTRICT.

The fifth light-house district embraces the coast from Metomkin inlet, Virginia, to New River inlet, North Carolina, including Chesapeake bay and tributaries, and Albemarle and Pamlico sounds. All the light-houses in this district, excepting the few temporarily extinguished, are in serviceable condition, and complaints in regard to the regular and proper exhibition of the lights are of rare occurrence.

In consequence of the gradual washing away of the ground on which the old light-house at Sharp's island is built, it became necessary to remove all the furniture from it, including the illuminating apparatus. Hence, from the 1st to the 15th of November, 1865, no light was exhibited from this point. Meanwhile, a tripod of wood-work was constructed, and a steamer's lens established on it, which was exhibited on the night of the 16th of December. This temporary appliance will be continued until the new tower now in progress is finished. The light-vessels of this district, since the last annual report, with a single exception, have required no expenditure for repairs, except for paint to preserve the wood and iron work.

In the Hooper's Island light-vessel a leak has been sprung, the extent of which cannot be ascertained until she is removed to winter quarters, when it may be necessary to haul her up on the ways. Repairs will be required to her upper works and windlass in addition to those rendered necessary by the leak.

The Long Shoal light-vessel is in a very defective condition; it is, however, not recommended to remove her for repairs, as she may still keep her station until the screw-pile structure now in progress to supply her place is completed.

In April last, the hull of the Willoughby Spit light-vessel was found to have become so thin at the water-line by gradual scaling, as to make it necessary to send machinists and material to repair her. She is now considered to be in serviceable condition for another year.

The buoyage in this district is in a satisfactory condition, so far as it has been possible to re-establish it, and the work of replacing those buoys which had been removed during the war has been pushed with all available means.

The buoys in Hatteras inlet, Beaufort cove, Albemarle and Pamlico sounds, have already been replaced, and as soon as the spar-buoys which have been contracted for are delivered, the tributaries will be put in the same condition.

In Chesapeake bay, the buoyage is believed to be complete. The Patapsco, York, and James rivers have been supplied, and the work will be extended as fast as practicable to the rivers on the eastern and western sides of the bay. In prosecuting this important work, the services of the steam tender Heliotrope have been in constant requisition, and that vessel has proved to be of the greatest service to the board, in the work of restoration.

As soon as she can be spared from duties which cannot be postponed, the buoys will be replaced on the eastern shores of Virginia. There will then remain the unfinished work in the sounds of Albemarle and Pamlico and their tributaries to be attended to, and as certain repairs to the Heliotrope are both necessary and urgent, it is desirable that an additional vessel should be employed in the work without delay.

Since the last annual report, one thousand and twenty-one tons of iron ore have been excavated from the grounds at Lazaretto Point, Maryland, for which the sum of fifteen hundred and ninety-two dollars has been received and transferred to the superintendent of lights at Baltimore, Maryland, and Norfolk, Virginia. The work is going on in a satisfactory manner, and promises a continual supply of ore for some time to come.

It will be seen by comparison with the statement made last year on the subject, that three hundred and one tons more of iron ore have been produced this year than during the last.

The hollows made by the excavation are systematically filled and brought to a level with the adjoining property.

SIXTH DISTRICT.

The sixth light-house district extends from New River inlet, North Carolina, to Cape Canaveral, Florida.

The service, as far as practicable, has been well attended, but the damage sustained by lights and buoys during the war was so severe and general that some little time must necessarily elapse before the system can be approximated to that of 1860.

The building used for exhibiting a light at Bay Point, South Carolina, (formerly a barrack,) was destroyed by a tornado on the 29th May. A temporary wooden tower has been erected, and a light is now exhibited as usual.

The work of re-establishing lights destroyed by the rebels, involving in many cases considerable rebuilding, has been vigorously prosecuted, and the following lights have been re-exhibited: Fig island, Oyster Bed beacon, Cockspur island, the Bay light at Savannah city, and five temporary frame beacons have been placed to mark the course of the channel in Savannah river.

Operations were commenced at Tybee light-station preparatory to rebuilding the tower and keeper's dwelling. The works progressed satisfactorily until the 18th July, when all labor was interrupted by panic among the workmen, caused by the arrival of a detachment of United States troops on the island, with cholera prevailing among them. The foreman in charge of the work and four of the mechanics died of the epidemic, and the work was suspended. The troops while on the island did much damage to the light-house establishment; an additional appropriation for this work is therefore desired. It is proposed to recommence operations at this station in a few days.

The temporary skeleton tower and steamer lens erected at Fort Sumter have been removed, and a more permanent work substituted. The present structure consists of a substantial frame tower enclosed, carrying a fifth-order lantern and lens. A similar substitution was made at Castle Pinckney light-station.

The first class sea-coast light at Cape Romain has been re-established, with new lantern and apparatus. The tower and keeper's dwelling have been thoroughly renovated and repaired.

A keeper's dwelling, with lantern on top, has been erected at Oak island, mouth of Cape Fear river; also a frame skeleton tower placed on a tramway in front of the keeper's dwelling to serve as a range in crossing the bar, western entrance to Cape Fear river.

Under authority of the department the light temporarily exhibited at Bald Head, Cape Fear, was discontinued, the apparatus and lantern being sent to New York for one elsewhere.

A new light-house has been erected at Federal Point. It consists of a keeper's dwelling, with lantern on top, on a screw-pile foundation.

The Frying Pan Shoals light-ship broke from her moorings in January last, and was taken into Charleston. She was repaired, losses supplied, and replaced on her station. She has quite recently gone adrift again, and has not yet been recovered.

The light-ship at Charleston bar has been supplied with heavier moorings. Some slight repairs are required to this vessel.

A sunken light-vessel in Cape Fear river was recovered by a wrecking party, and turned over to the board. She was found to be in good condition, and is now refitting at Wilmington, North Carolina, for further service.

The buoyage of the district has been attended to as far as the means at hand would permit.

The tender DuPont belonging to this district having been found too small for the proper performance of the duty required of her, a larger and more suitable vessel has been transferred to this from the fifth district.

SEVENTH DISTRICT.

The seventh district embraces the coasts of Florida from Cape Canaveral to Egmont key.

The lights on this coast have been kept in useful operation as far as re-established, and no efforts have been spared to restore the system of lights to its original status. This, from the nature of the case, has been attended with unusual difficulties, arising from scarcity of materials and labor. The district has been visited during the year by several severe hurricanes, from which much injury to the aids to navigation has been sustained.

During the prevalence of a hurricane on the 23d of October, 1865, the buoys from East Triangle, Whitehead Spit, Crawfish shoal, in the southwest channel, and the bar buoy in the northwest channel, were driven from their stations. They were, however, promptly replaced. Many of the boats provided for the use of light-house keepers in the district were torn from their moorings and lost. The light-house buildings at Key West sustained considerable damage, which was repaired. At Sand Key light-station the boat-house, ways, and stores were entirely destroyed. The island, together with everything on it except the light-house tower, was washed away, but its formation soon after recommenced. A new boat-house and ways has been provided.

The vessel provided for the service of the engineering branch in this district, which was freighted with a miscellaneous cargo of building materials at Portland, Maine, encountered on her voyage to Key West a storm of unusual severity, and reached Key West with a loss of both masts and rigging, the mainsail and jib, and nearly all the cargo. The skill, energy, and perseverance of the captain and mate, aided by a good crew and two carpenters, were, without doubt, the only cause of her not being totally lost. She was overhauled and repaired at Key West, and rendered very efficient service until the 13th of April, when she was totally lost whilst in charge of a local pilot near Key West.

Thorough and extensive renovations and repairs have been made to the light-house establishment buildings at Key West, Northwest Passage, Sand key, Dry Tortugas, and Dry Tortugas harbor.

An examination of the light house at Cape Florida, destroyed by the rebels, showed that the focal plane prism of the lens had been broken, the reflector removed, and the prism of one of the middle sections badly chipped. Many other repairs were found to be necessary. These defects were remedied, and the light was re-established on the 15th of April last.

The light-house at Jupiter inlet, which was discontinued and injured at the same time, has been repaired and renovated, and was re-established on the 28th of June.

The light at Egmont key was renovated and re-established on the 2d of June.

The light at Cedar key, (Sea-horse key,) after having been thoroughly overhauled and repaired, was relighted on the 23d of August.

The day beacons established for the guidance of navigators in Hawk channel, Sambo key, American shoal, Alligator reef, Crocker's reef, Turtle harbor, Pacific reef, and Fowey's Rocks have been destroyed. Steps will be taken to replace these important marks so soon as other more pressing work in the district has been disposed of.

The buoyage of the district has received careful attention, the work of replacing those removed and lost during the war having been kept steadily in view.

EIGHTH AND NINTH DISTRICTS.

The eighth and ninth districts embrace the Gulf coast from St. Mark's, Florida, to Rio Grande.

While those lights which had been previously re-established have been maintained during the past year in an efficient condition, the important work of restoration has been kept steadily in view, and has made satisfactory progress.

The Sabine Pass light, east side of entrance to the Sabine river, was renovated, necessary repairs made, and the light re-exhibited December 23, 1865.

The light-station at Point Isabel, Texas, has been overhauled, refitted, and re-exhibited February 22, 1866.

The light-station at Cape St. Blas was found to have sustained serious damage at the hands of the rebels. The keeper's dwelling had been utterly destroyed, the door-frames and sashes of the tower had been torn or burnt out, and other injuries of a miscellaneous character inflicted. These were repaired, a new illuminating apparatus provided, and the light re-exhibited July 23.

At Cape St. George light-station the damage sustained was hardly less serious. The proper remedies were applied, and the light re-exhibited August 1.

At Dog Island light-house it was found necessary to make considerable renovations to the foundation and station generally. The keeper's dwelling had been burnt, also portions of the stairway. Shot-holes had been made through the lantern, &c. This light has been re-exhibited.

The light-station at Pass Christian has been thoroughly overhauled, and re-exhibited August 15.

The illuminating apparatus at Merrill's Shell Bank light-station has been changed from a fifth order to a fourth order lens, the wants of navigation of the locality rendering the change advisable.

During the operations of the army and navy in the vicinity of Mobile it was found advisable to establish a small light to mark Grant's Pass, an artificial channel constructed by private enterprise, and affording a short cut between Mobile and New Orleans. This light was maintained until August 5, when the temporary structure requiring extensive repairs and reconstruction, and there being no specific authority of law for its maintenance, it was discontinued, the illuminating apparatus and fixtures being removed to New Orleans.

The light-station at the head of the passes was found to have been much injured in consequence of the brick piers supporting the gallery having been thrown down by logs washed against them. This damage might have been prevented by the keeper shoving the logs away as they drifted against the piers. This negligence on the part of the keeper was reported to the department, who promptly authorized the appointment of another person.

The light-stations at Aransas Pass, below St. Marks, have been under repair with a view to restoring the lights, and their re-establishment is looked for at an early day.

Minor repairs and renovations at the screw-pile structures at Ship shoals, Southwest reef, and Shell keys have been made.

On the 10th of January the light-station at the Head of Passes was somewhat injured by a fire. The necessary steps were taken to repair the damage.

The search for illuminating apparatus and fixtures which had been stolen and secreted by the rebels has been zealously continued, and resulted in the recovery of several apparatus and parts of apparatus at Matagorda, and various articles of supplies and fixtures at Pensacola.

Boats have been supplied to many of the stations, including those re-established.

The buoyage of these districts has been as well cared for as the necessities of other branches of the service would permit, and no pains will be spared to replace the aids to navigation of this description in their former state of efficiency.

A buoy has been placed in the channel into Southwest Pass to mark an obstruction caused by the rebel ram Manassas, sunk with about five feet water over her.

An iron buoy, belonging to the light-house establishment, and probably from this district, was recovered at Vera Cruz, whither it had been taken by a vessel which picked it up at sea.

The light house establishment suffered a severe injury by the wreck and total loss on the 8th instant of the schooner Chaos, a tender, belonging to the eighth district. This vessel, with her outfit and cargo, was wrecked on Revenue shoal, Mobile harbor.

The steam tender provided for the ninth district was fitted and sent to New Orleans early in the season, and rendered efficient service in transportation of supplies, building materials, workmen, &c.

The tower at Southwest Pass light-house is an old structure, for the rebuilding of which an appropriation was made in 1860, but, through reason of the war and uncertainty as to time of application, the appropriation was suffered to lapse into the surplus fund of the treasury. Nothing has been done to this station beyond what was indispensable to the temporary exhibition of the light now there. The tower has settled on one side, and is now inclined from the perpendicular.

A reappropriation of the amount turned over to the surplus fund is recommended.

The important stations at Pensacola, Sand island, and Mobile require extensive reconstruction, and for which appropriations are recommended. Smaller rebuilding will be needed at East Pascagoula, Tchefuncti river, Pass Manchac, Bayou St. John, Choctaw Point, to meet which special appropriations are urgently recommended.

While the board has reason to congratulate itself on having accomplished so much towards re-establishing the system of lights and buoys which prevailed in 1860, it would add that a very serious limit to its operations has been found in the continued scarcity and high prices of mechanics and materials in these districts, an evil which it is hoped will not extend beyond the present season.

Steps have been in progress for the re-establishing of range beacons to mark the entrance into Pensacola.

TENTH DISTRICT.

The tenth light-house district embraces the St. Lawrence and Niagara rivers, and Lakes Erie and Ontario. The aids to navigation are in good condition. The work on the stone tower building at Galloo island has been delayed by the failure of the contractor to deliver the cut stone, but the work is now being pushed so as to be completed before the close of navigation.

The repairs contemplated at Oswego light-house have been delayed by direction of the board, until the repairs to the pier of protection, in charge of the engineer department of the army, are sufficiently advanced. The work will be done as soon as the Galloo Island light-house is finished.

The repairs to Buffalo and Horseshoe light-houses, authorized under date of May 12, 1864, but postponed by authority from the board until this spring, have been made in a thorough manner at a cost of fifteen hundred and seventy-eight dollars and thirty-five cents, which is eight hundred and ninety-four dollars and forty-three cents less than the estimated cost.

As soon as the plans and estimates for the outer range lights at Cedar Point, Sandusky bay, Ohio, were approved by the board, steps were taken to procure the timber required for the work, but it was found that it could not be obtained for anything like the price estimated, nor in time to sink the cribs during the months most favorable to the prosecution of such work. It was therefore thought best to postpone the work until next season, and to purchase the timber in the winter, when it can be obtained on more favorable terms. The temporary range erected at this island has answered a good purpose, and is still in use.

The light-house buildings at Turtle island, for which plans and estimates were approved by the board in May last, are so far completed that the light from the new tower was exhibited for the first time on the night of September 12.

The keeper's dwelling will be ready for occupancy about the 15th of the present month.

The total cost of this new building cannot yet be correctly stated, but will not exceed the estimate.

After completing the abstracts of title for the lands required for the Maumee Ranges, it was found that further legal proceedings were required to remedy some of the defects in the title. By an order of the board in September last, the whole matter was placed in the hands of Messrs. Bissel, Gleason & Co. An additional appropriation of five thousand dollars will be needed to cover deficiencies arising from the increased cost of the lands, and the rise in the price of labor and materials since the original estimates were prepared.

The light-house on Mamajuda shoals, Detroit river, for the rebuilding of which an appropriation was made in April last, has been completed.

A former appropriation for the beacon-light on one of the Sister islands, in the St. Lawrence river, having reverted to the treasury, a new appropriation will be required for this light.

The wall of the tower of the West Sister light-house, Lake Erie, though in good condition shows dampness, and the stone coping and the lantern, which are leaky, require repairs. The wooden caps and sills also are decayed. The keeper's dwelling is in a very dilapidated condition, and the front steps and floors of the house are rotten. An estimate is therefore submitted to supply the tower with an interior brick cylinder, cast-iron stairway, stone caps and sills, cast-iron deck-plate and lantern of modern design. Also for a new keeper's dwelling after the design approved for Galloo island, to be connected with the tower by a covered passage.

An estimate is also made for the necessary minor repairs of numerous other stations in this district.

ELEVENTH DISTRICT.

The eleventh district embraces all the aids to navigation on Lakes St. Clair Huron, Michigan, Superior, and Green bay. Several important works of renovation and repair have been in progress during the year. At the date of the last annual report, the work of raising the pier at Kenosha, (for which there is a special appropriation,) had been commenced, and the weather proving very favorable, the repairs were completed by the close of navigation. The beacon was erected during the present season, and is now, while the tower of the main station is being erected anew, serving as the main light, a fourth-order lens being exhibited. So soon as the main tower is completed the fourth-order lens will be returned to its former position, and the beacon will then show a fixed red light.

In order to carry out the repairs reported as being required at this station, an appropriation of four thousand dollars has been made at the last session of Congress. The tower at this station is in a very insecure condition. Plans to remedy the defects having been duly considered and discussed, the work has been pushed forward. Considerable excavation was found to be necessary in order to provide a secure foundation for the structure. The old tower has been torn down, many of the materials being servicable in the new construction.

The new beacon-light, with its pier of protection authorized for Racine, has been completed, and the light exhibited September 10. Simultaneous with the lighting of the new beacon the old main light was discontinued. A similar work has been completed at Milwaukee, and lighted for the first time on the 1st September.

These two piers (Racine and Milwaukee) have been constructed of the best materials and in the best manner, and it is hoped will subserve a useful purpose for many years. The light at Sand Point, for which an appropriation was made July 2, 1864, has not progressed as had been hoped, owing to difficulty experienced in procuring satisfactory title, a preliminary requisite in all works of construction.

The necessity for this light is considered one of great urgency, marking, as it does, the approach to the harbor of Escanaba, a place of growing commercial importance and already one of the main shipping ports of the Lake Superior iron ore. It is recommended that the light be built in a more substantial manner than was anticipated when the appropriation was made, and with this view an estimate of an additional appropriation (seven thousand dollars) is submitted.

The new light-house at Marquette is under construction, and is expected to be so far completed this autumn that nothing will remain to be done next spring but plastering and painting.

The new light-house at Copper Harbor is now nearly completed.

The new light-house at Ontonagon has been completed and occupied.

An examination of the light-station at La Pointe was made during the month of July, and showed that although the sand is yet being blown away from under the building, there is no immediate danger to be apprehended in regard to the foundation. Arrangements have been perfected to cover the threatened surface with stone, but the delivery has for some unknown reason, on the part of the contractor, been delayed.

Such light-houses as required minor repairs and renovations, painting, &c., &c., have been attended to as far as possible during the year.

The pier on which the Waugoshance light-house is located has been kept in as good a state of temporary repair as practicable, and no danger need be apprehended before a more extensive renovation can be made of the whole structure, to which end special appropriations have been provided by Congress.

The necessary examinations have been made of sites for which new lights have been appropriated, and no time will be lost in vigorously prosecuting the works.

From recent examinations the board is of opinion that the appropriation approved July 20, 1866, for additional aids to navigation in Green bay, including a light-house on Chamber's island and a beacon on Peshtigo shoal, is insufficient for the object.

A light-house on Chamber's island, of the proper elevation for a fourth-order lens, with a suitable dwelling for the keeper, and including the price of the land, would cost fifteen thousand dollars, leaving but ten thousand dollars for the other aids contemplated, one of which should be the proper marking of the Whale's Back reef, lying in the middle of Green bay, opposite Door bluff.

An appropriation of ten thousand dollars was approved July 28, 1866, for beacon-lights at the two entrances to Grand Island harbor, Lake Superior.

After careful study of the subject, and consultation with ship masters well acquainted with the channels, the board is satisfied that the following lights should be erected to enable mariners to enter Grand Island harbor at night, viz: To enter east passage a beacon-light on shore opposite to the shoal which makes out in a westerly direction from Sand Point, will be sufficient. To enter west passage a range of lights placed on the main land, in a direction south by east half east, so as to clear the shoal extending into the channel west of William's landing, will enable mariners to run this channel at night. The necessary preliminary steps to construct these works have been taken.

The usual and requisite steps have been taken to procure necessary land for the erection of the new light authorized for one of the Huron islands, Lake Superior, the most westerly island of the group having been selected as the proper site.

Application has been made to the General Land Office for the reservation of public land for light-house site between Keweenaw Point and Manitou island, the small island called Gull island having been selected.

The light-house buildings at Bois Blanc are reported to be in a very dilapidated condition. This station was established in 1839, and, is moreover, of defective style and pattern. An appropriation of fourteen thousand dollars is recommended.

The light at Skilligalee is of insufficient elevation and cannot be seen far enough to subserve the wants of navigation. It is recommended that this light be rebuilt to a height of seventy feet and a more powerful illuminating apparatus provided. An efficient fog-signal is also needed. To accomplish these desired improvements an appropriation of forty thousand dollars is asked.

The light-house at Bailey's harbor is found to be in a very defective condition, requiring rebuilding. An appropriation of fifteen thousand dollars is asked.

The necessity for a light-house with fog-signal which should be located at the extreme southeast end of the South Fox island has long been felt. Vessels coming down the lake will, with westerly winds, (which prevail during the fall,) desire to keep the west shore of the lake well aboard until they get to the vicinity of Bailey's Harbor light, when they come over to the so-called north passage, which is between North Manitou and South Fox islands. By so doing they can keep in smooth water, and have plenty of sea room in case of storm and thick weather. This they can do at night, provided a light is located as above mentioned. A light at this point would also enable them to make a lee, during northeast gales, under the South Fox island, where the anchorage is good. To accomplish this desirable object an appropriation of ten thousand dollars is recommended.

A light-house at Granite island, off Marquette, is also much needed. This island, two and a half acres in extent, is a granite rock, rising almost perpendicularly out of the lake, (Superior,) with good water all around it. The Marquette light cannot be seen by vessels coming from Portage until they are almost abreast of the light and have passed Granite island, which is directly in their track. A light-house with proper fog-signal would greatly facilitate navigation at night and during thick weather. An appropriation of twenty thousand dollars is recommended for this object.

Stannard's rock, lying about twenty-three miles southeast of Manitou Island light, is the most serious danger to navigation in Lake Superior. This shoal is about three-fourths of a mile in extent, it rises two and a half to three feet above the water, and is fifteen or twenty feet in diameter. Its exact locality is known to but few; being so far from land it is seldom seen, and is much dreaded by all navigators. The increasing commerce of the lakes will, at no distant day, demand that it be marked by a light-house, the construction of which will, from the circumstances of its location, be a serious engineering difficulty. As a preliminary to this, and to render navigators familiar with its location, the board recommend that it be marked by a day-beacon, to be composed of a single wrought-iron shaft, not less than one foot in diameter, surmounted by a cage that would be visible not less than five or six miles. This can be erected, under favorable circumstances, for about five thousand dollars; but the probable contingencies in a work of this character are so many that it is suggested that ten thousand dollars should be provided to cover all difficulties.

Sturgeon Point is about half way between Point au Sable, the north cape of Saginaw bay, and Thunder Bay Island light-house; is somewhat out of the track of the general commerce of the lake, but vessels frequently, from various causes, get out of the direct course, and a light-house at this point would enable them to take a new departure and shorten the long stretch across the mouth of Saginaw bay. To build a light-house at this place an appropriation of fifteen thousand dollars is recommended.

The general want of repairs and renovation in this district will call for considerable expenditure and activity during the coming season, but the board hopes to be able to accomplish much, if not all that is immediately pressing, of work of this character. The buoyage of the district has been well cared for, and few, if any, complaints have been made in this respect.

TWELFTH DISTRICT.

The twelfth district embraces the entire Pacific coast of the United States. The several lights and buoys have been well attended, with but few if any complaints. The light-house at Humboldt was reported to be in a critical condition by reason of the action of heavy storms and high tides. The peninsula on which this light-house stands is about a half mile wide and but a few feet above the level of the sea, and composed of loose, drifting sand. A visit to the site by the engineer of the district disclosed the fact that some considerable damage had been sustained, but not to the extent apprehended. To secure the station against the action of future floods a temporary construction was made of logs fastened together and imbedded in the sand, in the hope to thus cause an accumulation at the site. It is doubtful, however, whether any work except one of a very expensive character can permanently secure the light-house.

Under date of July 2, 1864, an appropriation was made of fifteen thousand dollars ($15,000) for a new light-house at Cape Gregory, or Arago, near entrance to Coose bay. An iron structure of the proper character has been erected and the light will be exhibited on the 1st of November, 1866.

Considerable repairs having been found necessary to secure the foundations at Cape Hancock and Shoal-water bay stations, and other renovations being necessary, the proper steps in these cases were taken.

The fog-bell at Point Conception has been reported useless and a detriment, instead of an aid to commerce, in consequence of its elevation and the prevailing winds at that point. The attention of the board is specially directed to this matter, and upon a full investigation of all the facts in the case will be able to form an intelligent conclusion.

Complaints have been received of the want of attention to the buoys in Columbia river, and the board has sought to remedy the evils pointed out. Its efforts have, however, been frustrated through the enormous sums demanded for keeping these buoys in position by contract, and by the impossibility of procuring the services of a competent and reliable agent to superintend the work. The earliest practicable opportunity will be embraced for regulating this matter.

The service of the district has suffered during the year in consequence of the transfer of the steam tender Shubrick to the revenue service. A speedy correction of this inconvenience is, however, anticipated, the re-transfer of this vessel to the light-house service only awaiting the arrival at San Francisco of a new steamer sent out by the department to that coast.

The supply of iron buoys, provided by the board in anticipation of the overthrow of the rebellion, having proved insufficient, a contract has been entered into, at favorable rates, for the construction of a large number of these aids.

The board has continued during the year its experiments with lard oil, and with the most satisfactory results to navigation; the power of lamps thus supplied being proved to be superior to those burning sperm, at the same time at a greatly reduced expense to the government.

The Light-house Board is so organized as to insure the experience of the mariner, the skill of the corps of engineers of the army, the knowledge of the Director of the Coast Survey, and the suggestions of men of science. Proper attention is given to every suggestion intended to improve the different aids to navigation, and series of experiments instituted wherever there is a prospect of improvement on such suggestions, or from original investigations by members of the board.

During the past year further experiments have been prosecuted in regard to the materials of lighting, and a series made relative to the improvement of the fog signals now in use, and to test others which may have been proposed.

The results thus far obtained will be given in a special report from the committee on experiments.

Very respectfully,

W. B. SHUBRICK,
Rear-Admiral, Chairman.

ANDREW A. HARWOOD,
O. M. POE,
Secretaries.

TREASURY DEPARTMENT,
Office Light-house Board, Washington, D. C.

SIR: I have been instructed by the Light-house Board to have prepared and laid before the department a report supplemental to its regular annual report, which will exhibit in a condensed form the organization, the operations, and the responsibilities of the board.

The board consists of two officers of the navy of high rank, two officers of the corps of engineers of the army, and two civilians of high scientific attainments, whose services are at the disposal of the President, and an officer of the navy and an officer of engineers of the army as secretaries.

This board is properly placed under the direction of the Secretary of the Treasury, since its object is promotive of commerce, the legitimate province of this officer, and since it is only under a neutral department that the members of the army and navy can harmoniously co-operate.

The selection of proper places for light-houses on our sea-coast requires a minute knowledge of every portion of the coast, such as no person can so well possess as the head of the coast survey. The construction of light-houses, &c., on the most approved plan can with safety be intrusted only to an officer of the engineer corps; the general directions to sailors and the manning of light-vessels, the placing and equipment of light-vessels, beacons and sea-marks, require the experience of a naval officer; the testing of oils, the consideration of the various propositions for the substitution of new sources of light, for improvements in optical apparatus, in the acoustic arrangements of fog-signals, all require for their safe discussion thorough scientific training, such as is possessed only by those who have devoted their lives to studies of this character, who properly appreciate every real discovery, and who are best qualified to avoid, on the one hand, expensive and impracticable schemes, and, on the other hand, undue adherence to fixed ideas. To insure the economical expenditure of a large amount of money demands the watchful care and responsibility of a number of gentlemen of high professional standing.

Comparatively few changes have taken place in the board since its organization, except among the younger members, who have been removed from Washington on public duty. Three out of the original six members are still connected with the establishment, though the services of these officers have not been continuous, important duties connected with the naval and military operations of the country having been performed by them in addition to their service upon the light-house Board.

Under the direction of the board, all the coasts of the United States, including those of the Atlantic, Gulf, Pacific, and lakes, have been divided into twelve districts, each being assigned to the charge of an inspector detailed from the army or navy for this purpose. In addition to these inspectors, officers of engineers of the army are, on application of the board, detailed from time to time, to take charge of the construction of new and the renovation and improvement of old light-house structures.

On the first establishment of the board in 1852, a set of rules, regulations, and instructions was issued for its government, and in 1864 they were revised

and amended in the light of experience gained by the board, submitted to the honorable Secretary of the Treasury, and issued under his authority.

The board holds regular meetings on the first Monday of March, June, September, and December, and special meetings once a week.

The board has in charge 434 light-house stations, showing 489 lights, of which there are 87 beacon-lights; 39 light-vessel stations, showing 51 light-vessel lights; 500 day beacons, (approximate;) 5,000 buoys, (approximate;) 200 fog signals, (approximate,) distributed thus: 72 trumpets, 114 bells, 14 gongs, 1 whistle; 450 keepers' dwellings, (approximate;) 25 storehouses, depots, &c., (approximate;) 7 steamers; 12 sailing vessels; 434 light-house keepers; 94 assistant keepers; 39 light-vessel keepers; 82 civil employés, other than seamen and mechanics. Of the lights in its charge, 99 are sea-coast lights; 97 are lake lights; 262 are bay, river, or harbor lights; 15 are city, town, or pier lights. During the past year twenty-one (21) light-houses have been built or restored, and put in operation.

In 1862 there were in operation 320 lights, of which 7 only were fitted with Fresnel lens apparatus.

In 1866 there are 434 light-houses, all fitted with Fresnel lenses. A few range beacons, not included in the above number, are fitted with reflectors.

If the present number of lights were fitted according to the system in use prior to 1852, with reflectors of a size and number to make them similar in class and kind to the lenses now in use, there would be consumed about 160,000 gallons of oil annually, whereas the present consumption of oil is only about 60,000 gallons, with a greatly increased useful effect.

The number of lights discontinued by the rebels on the southern coasts was 164, of which 94 have been rebuilt or repaired and relighted. Those lights which remain to be re-established are chiefly small and unimportant stations; the work done comprising about four-fifths of the labor and expense of renovation originally required.

Statement of total cost of light-house establishment in the several districts under each head from 1789 *to* 1866.

Districts.	Light-houses and lighted beacons.	Light-vessels	Buoys, day beacons, and day marks.	Fog signals.	Total.
First district, extending from the northeastern boundary of Maine to Hampton harbor, N. H.	$650,778	.....	$149,796	$67,680	$867,574
Second district, extending from Hampton harbor, N. H., to Gooseberry Point, Mass ...	1,143,419	$158,600	244,234	18,700	1,564,353
Third district, extending from Gooseberry Point, Mass., to Squam inlet, N. J	1,203,534	59,407	245,612	17,900	1,526,453
Fourth district, extending from Squam inlet, N. J., to Metomkin inlet, Va., including Delaware bay	880,275	30,000	59,389	6,850	976,514
Fifth district, entending from Metomkin inlet, Va., to New River inlet, N. C.....	671,489	242,500	86,757	15,100	1,015,846
Sixth district, extending from New River inlet, N. C., to Cape Canaveral, Fla.....	1,103,646	233,000	187,023	11,100	1,534,769
Seventh district, extending from Cape Canaveral to Egmont key.....	1,070,051	30,000	58,940	.....	1,158,991
Eighth district, extending from Egmont key to Mississippi river and west extremity of Lake Pontchartrain, La	347,926	.....	31,070	4,800	383,796
Ninth district, extending from Mississippi river to Rio Grande, Texas	988,417	42,000	66,275	5,000	1,101,692
Tenth and eleventh districts, embracing the lake coasts of the United States.....	1,975,305	10,000	57,024	42,100	2,084,429
Twelfth district, embracing the Pacific coast of the United States	768,679	.....	38,585	15,500	822,764
Total	10,803,519	804,907	1,224,705	204,050	13,037,181

Cost of supporting and maintaining the various aids to navigation from 1789 *to* 1866.

Supplies	$5,218,282
Repairs	3,779,093
Buoy service	4,925,548
Salaries of keepers	3,259,971
Seamens' wages, repairs, supplies, &c., of light-vessels	2,781,880
Commissions of superintendents	168,449
Total	20,133,223

Such is the organization, and an approximate view of the cost and value of its property, and the expense of maintaining this extensive system of lights and other aids to navigation.

It may be proper to remark, in this connection, that the light-house system of the United States is supported entirely by the government, and has been and is free to vessels of all nations without the exaction of taxes, fees, or dues of any kind for its maintenance from its commencement to this day.

All of which is respectfully submitted.

By order of the board:

W. B. SHUBRICK,
Rear-Admiral, Chairman.

Hon. HUGH MCCULLOCH,
Secretary of the Treasury.

REPORT OF THE SUPERINTENDENT OF THE COAST SURVEY.

COAST SURVEY OFFICE,
Washington, October 29, 1866.

SIR: The estimates for the expenditures for the survey of the coast during the fiscal year 1867–'68 are herewith respectfully submitted, and I have the honor to request that, if approved, they may be included in your estimates for appropriations.

These estimates, as usual, state with considerable detail the progress contemplated in the several localities and in the operations of the office, and constitute the plan of work, which is adhered to as strictly as circumstances will permit.

The following is a brief sketch of the operations during the past year, recited in geographical order: On the coast of Maine progress has been made in the survey of Passamaquoddy bay and the St. Croix river; the topography of the shore of Muscongus bay, Medomak river, John's bay, Quohog bay, and New Meadows river has been completed, making the survey continuous from Portland eastward to Camden, on Penobscot bay. The inshore hydrography of the same stretch has been prosecuted so far as to admit of its completion in another working season. An examination has been made of the entrance of Saco river, with a view to the improvement of the channel.

On the coast of New Hampshire the topography has been advanced from Great Boar's Head to above Rye. On the coast of Massachusetts, from Plymouth to Sandwich. Progress has been made in the detailed survey of the shores of Narraganset bay.

On the coast of North Carolina the shore between Ocracoke and Cape Lookout has been surveyed; the shoals off Cape Lookout, and the approaches to the coast between Cape Hatteras and Cape Fear, have been sounded. Progress has been made in the survey of Pamplico sound and Neuse river.

On the coast of Georgia the bars and channels of the Savannah river have been completely resurveyed as a preliminary to the removal of obstructions and the re-establishment of the aids to navigation needed below Savannah. Soundings have been continued in the Straits of Florida. Progress has been made in the survey of Charlotte harbor, Florida, and of the coast of the Gulf of Mexico between Pensacola and Mobile Point.

The survey of the passes and delta of the Mississippi has been resumed, and progress has been made in the hydrography of Matagorda bay, and in the topography of the shores of Corpus Christi bay, Texas.

On the western coast of the United States, the topography has been filled in between Point San Pedro and Tunitas creek, completing the coast details between Monterey and Bodega; the triangulation and hydrography of Suisun

bay have been continued, as also the off-shore hydrography between Point Año Nuevo and Monterey bay, and the in-shore soundings between Point Reyes and Bodega Head. The survey of Tillamook bay has been commenced, and special examinations have been made of a bank off Cape Flattery, and of the vicinity of Destruction island as a roadstead.

The operations of the Coast Survey office, embracing the computation of observations, the drawing, engraving, and publication of maps and charts, have kept pace with the field-work; six new charts have been published, and eighteen others, issued in advance of their completion, have been brought up to date, and ten charts have been commenced. The entire number worked upon during the year has been forty-eight.

Among the details of office occupation have been the computing and arrangement of tables for predicting the tides at the principal ports of the United States.

In addition to the general scheme of field operations the important matter of determining the difference of longitude between Greenwich (England) and Calais (Maine) by the telegraphic method, has been undertaken. This service is now in progress under advantages afforded for our purposes, in the free use of the great cable, by the courtesy of the Atlantic Telegraph Company.

Several calls from the engineer department for special surveys have been met in the course of the year, the expenditures for which, as usual, have been defrayed from the appropriations for the several objects.

The estimates herewith submitted are the same in amount of the two principal items as those of last year, which were based upon the adopted scale of expenditure immediately before the war. I have no doubt that the work would be done more economically in the aggregate if these amounts were increased by twenty per cent.; that is to say, the time required for completing the survey would be lessened in a greater ratio. In the present state of the public finances, however, I do not feel warranted in urging an increased scale of expenditure.

The item for the survey of the coast and reefs of Florida, of which separate accounts have always been kept, should be increased, as the experience of the present year has shown that the work can be more advantageously prosecuted with a small addition to the estimates of the year previous. With such addition the item is the same as that appropriated in the year 1861.

For the repairs and maintenance of vessels, I am compelled to increase the estimate, as expenses of this kind have more than doubled, and it becomes necessary to begin to replace some of the older vessels used in the work.

ESTIMATES IN DETAIL.

For general expenses of all the sections, namely: rent, fuel, materials for drawing, engraving and printing, and for transportation of instruments, maps and charts; for miscellaneous office expenses, and for the purchase of new instruments, books, maps, and charts..... $19,000

SECTION I. *Coast of Maine, New Hampshire, Massachusetts, and Rhode Island. Field-work.*—To continue the triangulation and topography of *Passamaquoddy bay* and its estuaries, and to extend the work so as to include the northeastern boundary along the *St. Croix river;* to continue the topography of *Frenchman's bay;* that of the islands at the entrace of *Penobscot bay*, and the western shore of the bay, to include *Belfast;* to continue that of *Saco bay*, and of the coast of *New Hampshire* south of *Portsmouth;* to complete that of the shores of *Massachusetts bay*, between *Scargo* and *Orleans;* and to continue the detailed survey of the shores and islands of *Narragansett bay;* to continue off-shore soundings along the coast of *Maine*, and the hydrography of *Frenchman's bay, Goldsborough bay, Prospect* and *Winter harbors, Penobscot bay* and *Muscongus bay;* to continue tidal and magnetic observations.

Office-work.—To make the computations required for and computations from the field observations; to continue the drawing of coast chart No. 1, *(Passamaquoddy bay,)* and commence that of No. 3, *(Moose-a-bec* to *Mount Desert)* to continue the drawing and engraving of No. 6 and No. 7, *(Isle au Haut* to *Cape Elizabeth;)* of No. 8 and No. 9 *(Seguin island* to *Cape Ann;)* and of No. 10 and No. 11, which include *Massachusetts bay* and *Cape Cod bay;* to make the drawing and commence the engraving of a chart of *Goldsborough bay, Prospect harbor,* and *Belfast bay;* to complete the engraving of the chart of *St. George's river* and *Muscle Ridge channel;* to continue the drawing and engraving of that of *Damariscotta river, Medomak river,* and *Muscongus bay;* and those of *Casco bay, Saco river entrance,* and *Narragansett bay,* will require $46, 000

SECTION II. *Coast of Connecticut, New York, New Jersey, Pennsylvania, and part of Delaware. Field-work.*—To make supplementary astronomical observations; to continue verification work on the coast of *New Jersey;* to continue the topography of the shores of the *Hudson river;* to execute such supplementary hydrography as may be required in *New York bay* and *Delaware bay;* to continue the tidal observations. *Office-work.*—To make the computations and reductions; to continue the drawing and engraving of a chart of *New York harbor* on a large scale; and of coast chart No. 22, (from *Sandy Hook* to *Barnegat,*) will require..... 15, 000

SECTION III. *Coast of part of Delaware, and that of Maryland, and part of Virginia. Field-work.*—To continue astronomical and magnetic observations in this section; to complete the topography of the eastern shore of *Virginia,* and of the shores of the *Potomac* and *James rivers;* to make the hydrographic survey of estuaries and inlets remaining unsurveyed in the section; and to continue tidal observations. *Office-work.*—To make the computations from field-work; to continue the drawing and engraving of coast charts No. 29 and No. 30 (from *Chincoteague inlet* to *Cape Henry,*) and of general coast chart No. IV, (approaches to *Delaware* and *Chesapeake bays,*) and to make additions of supplementary surveys on the charts of this section heretofore published, will require..... 23, 000

SECTION IV. *Coast of part of Virginia and part of North Carolina. Field-work.*—To complete, if practicable, the primary triangulation of *Pamplico sound,* and to make the requisite astronomical and magnetic observations; to make the verification of the secondary triangulation between *Cape Lookout* and *Cape Fear;* to continue the triangulation and topography of the western shores and estuaries of *Pamplico sound;* to complete the topography of the outer coast of *North Carolina* between *Beaufort* and *New River inlet;* to continue the in-shore and off-shore hydrography between *Cape Henry* and *Cape Hatteras;* to continue soundings in *Currituck* and *Pamplico sounds* and their estuaries; and to make observations on the tides and currents. *Office-work.*—To make the computations and reductions; to continue the drawing and engraving of general coast chart No. V, (from *Cape Henry* to *Cape Lookout;*) of coast charts No. 46 and No. 47 (from *Cape Lookout* to *Barren inlet,*) and of charts of *Pamplico sound, Neuse river, and Pamplico river,* will require..... 33, 000

SECTION V. *Coast of South Carolina and Georgia. Field-work.*—To continue the primary triangulation from *Port Royal* to *Tybee,* and to make the requisite astronomical and magnetic observations; to

extend the topography from *Winyah bay* to *Cape Romain;* to continue the topography from *St. Simon's sound* southward to the *St. Mary's river*, and to sound the interior water passages among the sea islands from *Sapelo sound* southward, and continue the off-shore hydrography and the tidal observations. *Office-work.*—To make the computations; to complete the drawing and engraving of coast chart No. 54, (from *Hunting island* to *Wassaw island;*) to continue that of No. 55, (from *Tybee* to *Altamaha,*) and of No. 56, (from *Altamaha* to *St Mary's;*) to complete the chart of approaches to *Tybee entrance*, including the resurvey of the *Savannah river;* and to continue the drawing and engraving of charts of the inland tide-water communication on the coast of *Georgia*, will require..... $33, 000

SECTION VI. *Coast, keys, and reefs of Florida.*—(See estimates of appropriation for those special objects.)

SECTION VII. *Western coast of Florida peninsula north of Tampa bay, and coast of West Florida. Field-work.*—To continue the triangulation from *Cedar keys* to the *Suwanee river;* from *St. Andrew's bay* towards *Chattahoochee bay*, and from *Pensacola bay* eastward; to make such astronomical and magnetic observations as may be requisite; to continue the topography to the northward of *Cape San Blas* and to the westward of *St. Andrew's bay;* and that of the *Gulf coast* adjacent to *Santa Rosa sound;* to survey and sound the entrance to the *Suwanee river*, to complete the hydrography of *St. George's sound;* and to make soundings off *Cape St. Blas;* and continue the requisite tidal observations. *Office-work.*—To make the computations from field-work; to continue the drawing and engraving of coast charts No. 84 and No. 85, (from *Ocilla river* to *Cape St. Blas,*) and of No. 89, (from *Pensacola* to *Mobile point,*) and to prepare a chart of the approaches and entrance to the *Suwanee river*, will require..... 25, 000

SECTION VIII. *Coast of Alabama, Mississippi, and part of Louisiana. Field-work.*—To make the astronomical and magnetic observations required in this section; to extend westward from former limits and complete, if practicable, the survey of the shores of *Isle au Breton sound*, including the adjacent banks of the *Mississippi river*, and the vicinity of the *passes;* to continue the hydrography within the same limits, and complete that of the *Mississippi entrances* in connection with observations on the tides and currents. *Office-work.*—To make the computations pertaining to field-work; to continue the drawing and engraving of the general chart No. XIII, (*Gulf coast* between *Cape San Blas* and *the Southwest Pass;*) to complete coast chart No. 93, (western part of *Mississippi sound,*) and to continue the drawing and engraving of No. 96, *(Mississippi delta,)* will require..... 28, 000

SECTION IX. *Coast of part of Louisiana and coast of Texas. Field-work.*—To continue the requisite astronomical and magnetic observations, and to measure a primary base line; to continue the triangulation and topography of *Madre lagoon*, from *Brazos Santiago* northward; to extend the topography south of *Aransas Pass*, and include the shores of *Corpus Christi bay;* to complete the hydrography of *Corpus Christi bay*, and to make the requisite tidal observations. *Office-work.*—To make the office computations; to complete the engraving of coast chart No. 108, *(Matagorda* and *Lavacca bays;)* to continue the drawing and engraving of No. 109, *(Gulf coast* from *Matagorda* to *Aransas Pass;)* to engrave a chart of the *Brazos Santiago entrance*, and to continue

the drawing and commence the engraving of general chart No. XVI, *(Gulf coast* from *Galveston* to the *Rio Grande,)* will require $28, 000

Total for the *Atlantic coast* and *Gulf of Mexico*..... $250, 000

The estimates for the Florida coast, keys, and reefs, and for the western coast of the United States, are intended to provide for the following progress in the survey:

SECTION VI. *Coast, keys, and reefs of Florida. Field-work.*—To make such astronomical and magnetic observations as may be requisite in the section; to continue the triangulation and topography of the *Atlantic coast* of the peninsula, south of *Matanzas inlet;* to extend the triangulation and topography northward from *Key Biscayne bay* towards *Jupiter inlet,* and complete the survey of the main shore east of *Cape Sable,* and of the inner keys between it and *Barnes's sound;* to extend the survey of the *Gulf coast* of the peninsula from former limits southward, to include *Clearwater harbor;* to run lines of off-shore soundings northward of *Cape Florida,* and to complete the hydrography of *Florida bay. Office-work.*—To compute results from the field observations; to continue the drawing and engraving of the off-shore chart No. XI, (western part of the *Florida reefs,* including the *Tortugas,*) and of coast chart No. 77, (vicinity of *Charlotte harbor,*) to complete a chart of *Caloosa bay;* and to continue the drawing of coast chart No. 64, *(Florida coast* near *Jupiter inlet,)* will require 40, 000

SECTION X. *Coast of California. Field-work.*—To make the required observations for latitude, longitude, and azimuth at stations of the primary triangulation, and to make magnetic observations; to connect the islands of *Santa Cruz, Santa Rosa,* and *San Miguel* with the coast triangulation, and to survey the topography of the same; to continue the coast topography from *Buenaventura* to *Santa Barbara;* to make surveys of the entrances to *Eel river* and *Salt river;* to continue the off-shore hydrography of the coast of *California* and the tidal observations. *Office-work.*—To complete the drawing and engraving of a chart of the coast from *Point Pinos* to *Bodega Head;* of the chart of *San Francisco* and *San Pablo bays* in one sheet, and of the chart of *Suisun bay;* to continue the drawing and engraving of a general chart of the coast from *San Diego* to *Point Conception;* also for the operations in—

SECTION XI. *Coast of Oregon and of Washington Territory.—Field-work.*—To continue the astronomical and magnetic observations in this section, and the triangulation, topography, and hydrography in *Washington sound* and in *Puget sound;* to make such surveys of special localities as may be called for by public interests on the coast of *Oregon* or of *Washington Territory,* including those of *Tillamook bay, Yaquinnah river, Port Discovery,* and *Possession sound;* and to prepare and engrave maps and charts of the same, will require 130, 000

For publishing the observations made in the progress of the survey of the coast of the United States, per act of March 3, 1843..... 5, 000

For repairs and maintenance of the complement of vessels used in the survey of the coast, per act of March 2, 1853..... 30, 000

For pay and rations of engineers for the steamers used in the hydrography of the coast survey, no longer supplied by the Navy Department, per act of June 12, 1858..... 10, 000

The annexed table exhibits, in parallel columns, the appropriations made for the fiscal year 1866–'67, and the estimates now submitted for the fiscal year 1867–'68:

Object.	Appropriated for 1866–'67.	Estimated for 1867–'68.
For survey of the Atlantic and Gulf coasts of the United States, including compensation of civilians engaged in the work, per act of March 3, 1843	$250,000	$250,000
For continuing the survey of the western coast of the United States, including compensation of civilians engaged in the work, per act of September 30, 1850	130,000	130,000
For continuing the survey of the reefs, shoals, keys, and coast of South Florida, including compensation of civilians engaged in the work, per act of March 3, 1849	25,000	40,000
For publishing the observations made in the progress of the survey of the coast of the United States, including compensation of civilians engaged in the work, per act of March 3, 1843	5,000	5,000
For repairs and maintenance of the complement of vessels used in the survey of the coast, per act of March 2, 1853	20,000	30,000
For pay and rations of engineers for the steamers used in the hydrography of the coast survey, no longer supplied by the Navy Department, per act of June 12, 1858	10,000	10,000
Total	440,000	465,000

Respectfully submitted:

J. E. HILGARD,
Assistant in Charge, for the Superintendent.

Hon. HUGH MCCULLOCH,
Secretary of the Treasury.

REPORT OF THE DIRECTOR OF THE MINT.

MINT OF THE UNITED STATES,
Philadelphia, September 18, 1866.

SIR: I have the honor to submit the following report of the operations of the mint and branches for the fiscal year ending June 30, 1866:

The deposits of bullion and coinage during the last fiscal year exhibit a satisfactory increase over those of the previous year.

The amount of bullion, in value, received at the mint and branches during the fiscal year was as follows:

Gold, $37,223,640 17; silver, $1,723,516 71; total deposits, $38,947,156 88. From this total a deduction must be made for the bullion redeposited, or bars made at one branch of the mint, and deposited at another for coinage. Deducting the redeposits the amount will be $31,911,719 24.

The coinage for the same period was as follows:

Gold coin, $28,313,944 90; unparted and fine gold bars, $9,115,485 46; silver coin, $680,264 50; silver bars, $916,382 08; cents coined, one, two, three, and five cent pieces, $646,570; total coinage, $29,640,779 40; number of pieces of all denominations coined, 38,427,923.

The distribution of the bullion received at the mint and branches was as follows:

At Philadelphia, gold deposited, $10,349,903 19; gold coined, $10,096,645; fine gold bars, $93,116 70; silver deposited and purchases, $340,672 26; silver coined, $399,314 50; silver bars, $14,445 44; cents coined, bronze, nickel, and copper, $646,570; total coinage, $11,142,529 50; number of pieces, 36,498,042; total deposits of gold and silver, $10,690,575 45.

At the branch mint, San Francisco, the gold deposits were $17,636,332 04; gold coined, $18,217,300; silver deposits and purchases, $710,588 45; silver coined, $280,950; silver bars, $442,342 64; total coinage of gold and silver, $18,498,250; number of pieces, 1,929,881.

The assay office in New York received during the year in gold bullion, $9,076,422; in silver, $672,256; number of fine gold bars stamped at that office, 3,760; value, $8,862,451; silver bars, 4,397; value, $459,594; total value of gold and silver bullion, $9,748,678.

The branch mint at Denver, Colorado Territory, has been engaged in melting, assaying, and stamping gold bullion, returning the same to the depositor in the form of unparted bars, bearing the government stamp of weight and fineness. The number of bars stamped was 262; value, $159,917 76.

The business of this branch has not increased, nor the production of gold in the Territory of Colorado during the fiscal year. Various causes were in operation during this period to produce these results and lessen the efficiency and usefulness of this branch. It is confidently expected that these will be removed as soon as the government assumes the risk of transporting bullion from Denver to the place of coinage, and paying for the bullion deposited by specie draft on the United States treasurers in the Atlantic States. Arrangements for this purpose are now in progress, and will be successfully completed before the close of the current year. My views on this system of payment, as applicable to all assay offices distant from our great commercial centres, have been fully stated in my previous annual reports.

I cannot too earnestly urge upon the government the importance of erecting a new mint building at San Francisco. The present building is not only wholly unfitted for the large and increasing business of that branch mint, but unsafe, and unworthy the great mineral wealth of the Pacific States. The appropriation made by Congress should be applied at once to the erection of a building, which in architecture, size, capacity, machinery, and every useful modern appliance, should be equal to the present and future of California. The management of this branch during the past year has been efficient, and its operations, under the direction of the superintendent, well and carefully performed.

As the branch mints at New Orleans, Louisiana, Charlotte, North Carolina, and Dahlonega, Georgia, have not been reopened since the termination of the rebellion, we have no report to make concerning them.

My views on the subject of assay offices, and the impolicy of multiplying branch mints, have been fully expressed in previous reports, and to these you are respectfully referred.

It gives me pleasure to refer to certain important improvements in the mode of parting gold and silver made and introduced by Andrew Mason, esq., melter and refiner in the New York assay office. These consist, first, in so adjusting melts for granulation that the *pure* gold, instead of gold bullion, shall constitute *one-third* of the mixed metal; and secondly, in boiling the gold in strong sulphuric acid after *one* treatment in nitric acid. The one charge of nitric acid is made larger than the first in the old process, but twenty per cent. less than the amount in both, while the consumption of fuel is greatly reduced, and much disagreeable labor avoided.

These improvements have been tested successfully at the parent mint, and will be introduced into all our branch mints. Professor Booth, melter and refiner in this institution, agrees with me in approval of the energy, intelligence, and success of Mr. Mason in his investigations and experiments in this matter. Mr.

Mason estimates "the saving in one year's business of all the government institutions would amount to about seventy-five thousand dollars, rating the cost of refining in California at fifty per cent. greater than in New York." Whatever may be true of the figures, there is certainly economy in the proposed method, and therefore deserving of commendation.

DEVELOPMENT OF THE PRECIOUS METALS.

During the past fiscal year many specimens of ores of gold and silver from all the mining regions of our land have been brought to the mint for examination. The facilities thus afforded for an official report or certificate have no doubt exerted a good influence, both in stimulating enterprise and in repressing wild and ruinous speculation. Our assayer uses every endeavor to give a fair and reliable report, and has every facility for making a correct analysis, and a thorough experience in that critical work. At the same time similar examinations are constantly being made by officers of the New York assay office and by skilfull chemists in various parts of the country. The amount of work performed in this line shows how largely the public mind is turned to the discovery and working of mines of the precious metals, and how extensively this has become, and is to be, one of the leading branches of enterprise and industry in the United States.

It might be interesting to furnish some examples of what we have found as to the various productiveness of such ores; not of course in the large way, but by chemical analysis. But on searching through our records so great a diversity appears that it is impossible to give any statement that would serve a useful purpose. Many "prospectors" bring ores, which, to their eye, are as promising as any others, but upon trial prove to contain only a few dollars of gold or silver to the ton, and practically worthless. In other cases, where the specimens, even to a practiced eye, would seem to be hardly worth examining, large returns are the product of the assay. We might mention one notable case of a lode in Colorado where the specimen was by no means striking in its external aspect, and yet yielded near eighteen thousand dollars gold and silver per ton. But the majority of specimens, whether from that Territory or the regions further west, northwest, and southwest from Montana to New Mexico and Arizona, give results from two hundred dollars to six hundred dollars per ton. The foregoing valuations are in specie, not currency.

What proportion can be extracted at a profit is the great problem now exercising inventors and speculators east and west. Many of the ores are so mixed with base and refractory metals and minerals that a great improvement on the old methods of reduction seems to be imperatively called for to make even rich ores worth working. But the most formidable difficulty, perhaps, is that which is gradually to be obviated by the introduction of railroad travel and transportation. The present enormous prices of labor, subsistence, and materials, are such as to render good for nothing many mines that are good by the assay.

BRONZE AND NICKEL COINAGE.

The demand for the small coin, both bronze and nickel, was very great during the year, and the coinage was regulated to meet the demand. They were distributed to all parts of the United States, but principally to the western and southern States.

The coinage of the five-cent piece, nickel and copper alloy, has been commenced as authorized by the act of Congress. The withdrawal of the five-cent note has created a great demand for the new coin, and every effort has been made to meet it. The substitution of this coin for the paper currency of same denomination is generally approved and well received by the people.

As required by law, this bronze and nickel alloy has been regularly assayed and reported by the assayer of the mint, and the legal proportion of the constit-

uent metals found to have been steadily maintained. From the profits of the bronze and nickel coinage we have transferred to the Treasurer of the United States, during the fiscal year, six hundred and fifty thousand dollars, ($650,000;) and a few weeks after the expiration of the year the further sum of three hundred thousand dollars, ($300,000;) in all, nine hundred and fifty thousand dollars, ($950,000) During the past three years the profits from this coinage have been fully one and a half million dollars. The profits of this institution during the past five years, from all sources, have not only paid the expenses connected with its management, officers and operatives, but a surplus of more than one million of dollars has been paid into the treasury of the United States.

MOTTO COINS.

The motto, "In God we trust," authorized by the act of Congress of March 3, 1865, has been placed upon all the gold and silver coins of the United States susceptible of such addition since the commencement of the current year. "Happy is that nation whose God is the Lord."

STATEMENT OF FOREIGN COINS.

The statement of foreign coins, required by law to be made annually, will be found appended to this report. The only additions we have to make to our annual tables are two:

1. The gold piece of *twenty soles* of Peru (which has supplanted the Peruvian doubloon) is found to weigh, on an average, 1 03½ ounce troy, and to be 898 fine, although professedly 900. The value is, therefore, $19 22. The piece of ten soles is in proportion.

2. The gold piece of *four reals*—or half a dollar—of Guatemala, (President Carrera,) weighs 13 grains, and is 875 thousandths fine, making the value nearly fifty cents.

The foregoing values are without deduction or tax.

MEDAL DEPARTMENT.

This department is in successful operation, and its productions duly appreciated by the government and the public generally. During the year a large number of national and other medals have been manufactured in this department.

The cabinet of coins and medals continues to be very attractive, and large numbers of our citizens from every State in the Union are among its visitors. During the year not less than forty thousand persons visited the cabinet—a fact that attests the value and interest of the collection. Valuable additions have been made to the cabinet by the gift or purchase of rare coins and medals. It is gratifying to know that Congress, during the past session, increased the appropriation for the purchase of coins, &c., to six hundred dollars. A larger sum could be judiciously expended in improving the cabinet, and increasing the collection of coins and medals.

List of tables in appendix.

A.—Statement of bullion deposited at the mint of the United States and branches during the fiscal year ending June 30, 1866.

B.—Statement of the coinage at the mint of the United States and branches during the fiscal year ending June 30, 1866.

C.—Statement of gold and silver of domestic production deposited at the mint of the United States and branches during the fiscal year ending June 30, 1866.

D.—Coinage of the mint and branches from their organization to the close of the fiscal year ending June 30, 1866.

E.—Gold of domestic production deposited at the mint of the United States and branches to June 30, 1866.

F.—Statement of the amount of silver coined at the mint of the United States and branches at San Francisco and New Orleans under the act of February 21, 1853.

G.—Statement of the amount of silver of domestic production deposited at the mint of the United States and branches from January, 1841, to June 30, 1866.

H.—Cents of old issue deposited at the United States mint for exchange for nickel cent to April 22, 1864.

I.—Statement of the weight, fineness, and value of foreign gold coin.

J.—Statement of the weight, fineness, and value of foreign silver coin.

Very respectfully, your obedient servant,

JAS. POLLOCK,
Director of the Mint.

Hon. HUGH MCCULLOCH,
Secretary of the Treasury, Washington, D. C.

A.—*Statement of deposits at the mint of the United States, the branch mint, San Francisco, assay office, New York, and branch mint, Denver, during the fiscal year ending June 30, 1866.*

Description of bullion.	U. S. mint, Philadelphia.	Branch mint, San Francisco.	Assay office, New York.	Branch mint, Denver.	Total.
GOLD.					
Fine bars	$7,034,480 64				$7,034,480 64
Unparted bars					
United States bullion	2,815,616 34	$17,436,499 18	$8,557,664 00	$160,982 94	28,970,762 46
United States coin	79,409 38		2,864 00		82,273 28
Jeweler's bars	171,003 65		261,150 00		432,153 65
Foreign coin	21,821 45	31,926 40	115,877 00		169,624 85
Foreign bullion	227,571 83	167,906 46	138,867 00		534,345 29
Total gold	10,349,903 19	17,636,332 04	9,076,422 00	160,982 94	37,223,640 17
SILVER.					
Bars	229,479 93				229,479 93
United States bullion	56,118 81	623,682 21	213,481 00		893,282 02
United States coin	9,209 74		28,419 00		37,628 74
Jeweler's bars	35,776 87		116,071 00		151,847 87
Foreign coin	9,700 99	22,458 56	234,780 00		266,939 55
Foreign bullion	385 92	64,447 68	79,505 00		144,338 60
Total silver	340,672 26	710,588 45	672,256 00		1,723,516 71
Total gold and silver	10,690,575 45	18,346,920 49	9,748,678 00	160,982 94	38,947,156 88
Less redeposits at different institutions					7,035,437 64
Total deposits					31,911,719 24

B.—*Statement of coinage at the mint of the United States, the branch mint, San Francisco, assay office, New York, and branch mint, at Denver, during the fiscal year ending June 30, 1866.*

Denomination.	Mint of U. S., Philadelphia.		Branch mint, San Francisco.		Assay office, New York.	Branch mint, Denver.	Total.	
	Pieces.	Value.	Pieces.	Value.	Value.	Value.	Pieces.	Value.
GOLD.								
Double eagles	498,245	$9,964,900 00	876,500	$17,530,000 00			1,374,745	$27,494,900 00
Eagles	7,110	71,100 00	30,500	305,000 00			37,610	376,100 00
Half eagles	6,730	33,650 00	53,420	267,100 00			60,150	300,750 00
Three dollars	4,030	12,090 00					4,030	12,090 00
Quarter eagles	3,110	7,775 00	46,080	115,200 00			49,190	122,975 00
Dollars	7,130	7,130 00					7,130	7,130 00
Fine bars	141	93,116 70			$8,862,451 00	$159,917 76	141	9,115,485 46
Unparted bars								
Total gold	526,496	10,189,761 70	1,006,500	18,217,300 00	8,862,451 00	159,917 76	1,532,996	37,429,430 46
SILVER.								
Dollars	58,550	58,550 00					58,550	58,550 00
Half dollars	669,[illegible]	334,525 00	490,000	245,000 00			1,159,050	579,525 00
Quarter dollars	19,850	4,962 50	19,000	4,750 00			38,850	9,712 50
Dimes	650	65 00	210,000	21,000 00			210,650	21,065 00
Half dimes	10,650	532 50	204,000	10,200 00			214,650	10,732 50
Three cent pieces	22,650	679 50					22,650	679 50
Bars	146	14,445 44	381	442,342 64	459,594 00		527	916,382 08
Total silver	781,546	413,759 94	923,381	723,292 64	459,594 00		1,704,927	1,596,646 58
COPPER.								
Five cent pieces	1,324,000	66,240 00					1,324,000	66,240 00
Three cent pieces	9,009,000	270,270 00					9,009,000	270,270 00
Two cent pieces	6,149,000	122,980 00					6,149,000	122,980 00
Cent pieces	18,708,000	187,080 00					18,708,000	187,080 00
Total copper	35,190,000	646,570 00					35,190,000	646,570 00
Total coinage	36,498,042	11,250,091 64	1,929,881	18,940,592 64	9,322,045 00	159,917 76	38,427,923	39,672,647 04

C.—*Statement of gold and silver of domestic production deposited at the mint of the United States, branch mint, San Francisco, assay office, New York, and branch mint at Denver, during the fiscal year ending June 30, 1866.*

Description of bullion.	Mint United States, Philadelphia.	Branch mint, San Francisco.	Assay office, New York.	Branch mint, Denver.	Total.
GOLD.					
Arizona		$30,430 68			$30,430 68
California	$107,024 46	10,034,775 03	$4,456,392 00		14,598,191 49
Idaho	286,400 11	2,880,203 48	205,844 00	$19,549 89	3,391,997 48
Montana	1,778,836 84	549,733 32	3,132,370 00	44,134 13	5,505,074 29
Colorado	425,145 14		496,805 00	96,521 38	1,018,471 52
Oregon	46,521 12	858,433 11	8,705 00	777 54	914,436 77
South Carolina	694 54				694 54
Nebraska	3,645 08				3,645 08
North Carolina	111,401 39		29,536 00		140,937 39
Georgia	37,273 11	43,497 28	11,161 00		91,931 39
Nevada	897 88		5,710 00		6,607 88
New Mexico	3,155 05				3,155 05
Alabama			1,135 00		1,135 00
Virginia	8,704 64		1,693 00		10,397 64
Kansas			1,767 00		1,767 00
Washington			2,232 00		2,232 00
Refined gold or fine bars		2,665,033 00			2,665,033 00
Mint bars			125,010 00		125,010 00
Parted from silver	5,916 98	374,393 28	79,304 00		459,614 26
Total gold	2,815,616 34	17,436,499 18	8,557,664 00	160,982 94	28,970,762 46
SILVER.					
Oregon		1,580 51			1,580 51
Arizona		139 63			139 63
Nevada	2,111 34	444,366 53	93,868 00		540,345 87
Lake Superior	8,889 96		14,024 00		22,913 96
Idaho	9,126 61	27,386 88	2,346 00		38,859 49
Georgia	99 83		304 00		403 83
California			453 00		453 00
Colorado			419 00		419 00
Parted from gold	35,891 07	133,930 44	102,067 00		271,888 51
Bars		16,278 22			16,278 22
Total silver	56,118 81	623,682 21	213,481 00		893,282 02
Total gold and silver of domestic production	2,871,735 15	18,060,181 39	8,771,145 00	160,982 94	29,864,044 48

D.—*Coinage of the mint and branches from their organization to the close of the fiscal year ending June 30, 1866.*

1. MINT OF THE UNITED STATES, PHILADELPHIA.

Period.	GOLD COINAGE.							SILVER COINAGE.				
	Double eagles.	Eagles.	Half eagles.	Three dolls.	Qr. eagles.	Dollars.	Fine bars.	Dollars.	Half dollars.	Qr. dollars.	Dimes.	Half dimes.
	Pieces.	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Value.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*
1793 to 1817	.....	132, 592	845, 909	.....	22, 197	.....	.....	1, 439, 517	13, 104, 433	650, 280	1, 067, 151	265, 543
1818 to 1837	.....	.....	3, 067, 925	.....	879, 903	.....	.....	1, 000	74, 793, 560	5, 041, 739	11, 854, 949	14, 463, 700
1838 to 1847	.....	1, 227, 759	3, 269, 921	.....	345, 526	.....	.....	879, 873	20, 203, 333	4, 952, 073	11, 387, 995	11, 093, 235
1848 to 1857	8, 122, 526	1, 370, 597	2, 260, 390	223, 015	5, 544, 900	15, 348, 608	$33, 612, 140 46	350, 250	10, 691, 088	41, 073, 080	35, 172, 010	34, 368, 520
1858	468, 504	13, 080	32, 633	13, 059	113, 067	208, 724	21, 088 10	.....	4, 029, 000	10, 600, 000	690, 000	4, 000, 000
1859	98, 196	8, 600	20, 718	11, 524	76, 562	231, 873	49, 286 59	73, 500	2, 636, 000	4, 806, 000	1, 760, 000	2, 840, 000
1860	168, 615	16, 013	19, 724	13, 402	13, 721	78, 743	170, 575 34	315, 530	349, 800	909, 800	576, 000	870, 000
1861	2, 341, 921	44, 005	56, 526	6, 072	121, 376	13, 955	66, 434 76	164, 900	741, 300	3, 034, 200	1, 573, 000	2, 787, 000
1862	1, 052, 375	79, 299	639, 432	5, 785	1, 253, 249	1, 799, 259	49, 421 61	1, 750	2, 391, 350	2, 803, 750	1, 364, 550	2, 352, 550
1863	152, 963	3, 658	6, 902	39	20, 990	1, 950	156, 039 74	31, 400	425, 260	412, 860	49, 460	64, 460
1864	125, 962	3, 580	300	5, 490	474	6, 750	307, 322 07	23, 170	319, 970	69, 970	370	370
1865	318, 820	675	5, 215	3, 375	3, 945	7, 225	85, 310 24	32, 900	493, 200	88, 600	61, 600	61, 600
1866	498, 245	7, 110	6, 730	4, 030	3, 110	7, 130	93, 116 70	58, 550	669, 050	19, 850	650	10, 650
Total	13, 368, 127	3, 507, 578	10, 252, 325	285, 771	8, 399, 050	17, 104, 197	34, 610, 435 61	3, 372, 340	130, 846, 344	74, 652, 212	64, 457, 735	73, 171, 628

Period.	SILVER COINAGE.		COPPER COINAGE.					TOTAL COINAGE.				
	Three cents.	Bars.	Five cents.	Three cents.	Two cents.	Cents.	Half cents.	No. of pieces.	Gold.	Silver.	Copper.	Total value.
	Pieces.	*Value.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces*		*Value.*	*Value.*	*Value.*	
1793 to 1817	.....	.....	.....	.....	.....	29, 316, 272	5, 235, 513	52, 019, 407	$5, 610, 957 50	$8, 268, 295 75	$319, 340 28	$14, 198, 593 53
1818 to 1837	.....	.....	.....	.....	.....	46, 554, 830	2, 205, 200	158, 882, 816	17, 639, 382 50	40, 566, 897 15	476, 574 30	58, 682, 853 95
1838 to 1847	.....	.....	.....	.....	.....	34, 967, 663	.....	88, 327, 378	29, 491, 010 00	13, 913, 019 00	349, 676 63	43, 753, 705 63
1848 to 1857	37, 778, 900	$32, 355 55	.....	.....	.....	51, 449, 970	544, 510	244, 898, 373	256, 950, 474 46	22, 365, 413 55	517, 222 34	279, 833, 110 35
1858	1, 266, 000	843 37	.....	.....	.....	23, 400, 000	.....	44, 833, 707	10, 221, 876 60	4, 971, 823 37	234, 000 00	15, 427, 699 97
1859	1, 380, 000	9, 341 08	.....	.....	.....	30, 700, 000	.....	44, 832, 973	2, 690, 646 59	3, 009, 241 08	307, 000 00	5, 976, 887 67
1860	548, 000	21, 656 30	.....	.....	.....	34, 200, 000	.....	38, 099, 342	4, 354, 576 84	857, 076 30	342, 000 00	5, 553, 653 14
1861	265, 000	2, 624 37	.....	.....	.....	10, 166, 000	.....	21, 315, 255	47, 983, 145 76	1, 601, 324 37	101, 660 00	49, 686, 130 13
1862	608, 550	1, 797 79	.....	.....	.....	11, 600, 000	.....	25, 951, 899	30, 036, 808 11	2, 172, 499 29	116, 000 00	32, 325, 307 40
1863	93, 460	6, 897 83	.....	.....	.....	47, 845, 000	.....	49, 108, 402	3, 340, 941 74	365, 115 63	478, 450 00	4, 184, 507 37
1864	370	7, 655 23	.....	.....	1, 822, 500	42, 735, 000	.....	45, 114, 276	2, 888, 267 07	208, 369 33	463, 800 00	3, 560, 436 40
1865	20, 600	3, 671 66	.....	3, 531, 000	26, 780, 000	54, 180, 000	.....	85, 548, 735	6, 521, 687 74	311, 179 66	1, 183, 330 00	8, 016, 197 40
1866	22, 650	14, 445 44	1, 324, 000	9, 009, 000	6, 149, 000	18, 708, 000	.....	36, 498, 042	10, 189, 761 70	413, 759 94	646, 570 00	11, 250, 091 64
Total	41, 983, 530	101, 288 62	1, 324, 000	12, 540, 000	34, 751, 500	435, 822, 744	7, 985, 223	935, 430, 611	427, 869, 536 61	99, 024, 014 42	5, 535, 623 55	532, 429, 174 58

D.—*Coinage of the mint and branches, &c.*—Continued.

2. BRANCH MINT, SAN FRANCISCO.

Period.	GOLD COINAGE.							
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	Unparted bars.	Fine bars
	Pieces.	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Value.*	*Value.*
1854	141,468	123,826	268		246	14,632	$5,641,504 05	$5,863 16
1855	859,175	9,000	61,000	6,600			3,270,594 93	88,782 50
1856	1,181,750	73,500	94,100	34,500	71,120	24,600	3,047,001 29	122,136 55
1857	604,500	10,000	47,000	5,000	20,000			
1858	885,940	27,800	58,600	9,000	49,200	20,000	916,295 65	
1859	689,140	2,000	9,720		8,000	15,000		19,871 68
1860	579,975	10,000	16,700	7,000	28,800	13,000		
1861	614,300	6,000	8,000		14,000			
1862	760,000	18,000	18,000		30,000			
1863	866,423	9,000	16,500		4,000			
1864	947,320	5,000	10,000		8,800			
1865	925,160	8,700	12,000		8,256			
1866	876,500	30,500	53,420		46,080			
Total	9,931,651	353,326	405,308	62,100	288,502	87,232	12,775,395 92	236,653 89

Period.	SILVER COINAGE.						TOTAL COINAGE.			
	Dollars.	Half dollars.	Quarter dollars.	Dimes.	Half dimes.	Bars.	No. of pieces.	Gold.	Silver.	Total value.
	Pieces.	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Value.*		*Value.*	*Value.*	
1854							280,440	$9,731,574 21		$9,731,574 21
1855		121,950	412,400				1,470,125	20,957,677 43	$164,075 00	21,121,752 43
1856		211,000	286,000			$23,609 45	1,976,570	28,315,537 84	200,609 45	28,516,147 29
1857		86,000	28,000				800,500	12,490,000 00	50,000 00	12,540,000 00
1858		218,000	63,000	30,000		19,752 61	1,361,540	19,276,095 65	147,502 61	19,423,598 26
1859	15,000	463,000	172,000	90,000		29,469 87	1,461,860	13,906,271 68	327,969 87	14,234,241 55
1860	5,000	693,000	24,000	40,000		211,411 52	1,417,475	11,889,000 00	572,911 52	12,461,911 52
1861		350,000	52,000	100,000		71,485 61	1,144,300	12,421,000 00	269,485 61	12,690,485 61
1862		1,179,500	120,000	219,500		1,278 65	2,345,000	15,545,000 00	642,978 65	16,187,978 65
1863		1,542,000	43,000	291,250	100,000	224,763 68	2,872,173	17,510,960 00	1,040,638 68	18,551,598 68
1864		648,000	20,000	140,000	90,000	120,909 02	1,869,120	19,068,400 00	468,409 02	19,536,809 02
1865		613,000	22,000	150,000	36,000	145,235 58	1,775,116	18,670,840 00	474,035 58	19,144,875 58
1866		490,000	19,000	210,000	204,000	442,342 64	1,929,881	18,217,300 00	723,292 64	18,940,592 64
Total	20,000	6,615,450	1,261,400	1,270,750	430,000	1,290,258 63	20,706,100	217,999,656 81	5,081,908 63	223,081,565 44

D.—*Coinage of the mint and branches, &c.*—Continued.

3. BRANCH MINT, NEW ORLEANS. (TO JANUARY 31, 1861.)

Period.	GOLD COINAGE.					SILVER COINAGE.			
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	Dollars.	Half dollars.	Quarter dollars.
	Pieces.	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*
1838 to 1847		1,026,342	709,925		550,528		59,000	13,509,000	3,273,600
1848 to 1857	730,500	534,350	108,100	24,000	546,100	1,004,000	40,000	21,406,000	4,576,000
1858	47,500	21,500	13,000		34,000			4,614,000	1,416,000
1859	24,500	4,000					200,000	4,912,000	544,000
1860	4,250	8,200					280,000	2,212,000	388,000
1861, (to January 31)	9,600	5,200					395,000	828,000	
Total	816,450	1,599,492	831,025	24,000	1,130,628	1,004,000	974,000	47,481,000	10,177,600

Period.	SILVER COINAGE.				TOTAL COINAGE.			
	Dimes.	Half dimes.	Three cents.	Bars.	No. of pieces.	Gold.	Silver.	Total value.
	Pieces.	*Pieces.*	*Pieces.*	*Value.*		*Value.*	*Value.*	
1838 to 1847	6,473,500	2,789,000			28,390,895	$15,189,365	$8,418,700 00	$23,608,065 00
1848 to 1857	5,690,000	8,170,000	720,000		43,528,950	22,924,250	12,881,100 00	35,815,350 00
1858	1,540,000	2,540,000			10,226,000	1,315,000	2,942,000 00	4,257,000 00
1859	440,000	1,060,000		$324,996 47	7,184,500	530,000	3,223,996 37	3,753,996 47
1860	370,000	1,060,000		25,422 33	4,322,550	169,000	1,598,422 33	1,767,422 33
1861, (to January 31)				16,818 33	1,237,800	244,000	825,818 33	1,069,818 33
Total	14,513,500	15,619,000	720,000	377,237 13	94,890,695	40,321,615	29,890,037 03	70,271,652 13

4. BRANCH MINT, DENVER.

Period	1864	Unparted gold bars	$486,329 97
Period	1865	Unparted gold bars	545,363 00
Period	1866	Unparted gold bars	159,917 76
		Total	1,191,610 73

D.—*Coinage of the mint and branches, &c.*—Continued.

5. BRANCH MINT, DAHLONGEA.

Period.	GOLD COINAGE.					
	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	Total.	Total.
	Pieces.	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Value.*
1838 to 1847	576,553	.....	134,101	.....	710,654	$3,218,017 50
1848 to 1857	478,392	1,120	60,605	60,897	601,014	2,607,729 50
1858	19,256	.....	900	1,637	21,793	100,167 00
1859	11,404	.....	642	6,957	19,003	65,582 00
1860	12,800	.....	1,602	1,472	15,874	69,477 00
1861 (to Feb. 28)	11,876	.....	.....	1,566	13,442	60,946 00
Total	1,110,281	1,120	197,850	72,529	1,381,780	6,121,919 00

6. BRANCH MINT, CHARLOTTE.

Period.	GOLD COINAGE.				
	Half eagles.	Quarter eagles.	Dollars.	Total.	Total
	Pieces.	*Pieces.*	*Pieces.*	*Pieces.*	*Value.*
1838 to 1847	269,424	123,576	.....	393,000	$1,656,060 00
1848 to 1857	500,872	79,736	103,899	684,507	2,807,599 00
1858	31,066	9,056	.....	40,122	177,970 00
1859	39,500	.....	5,235	44,735	202,735 00
1860	23,005	7,469	.....	30,474	133,697 50
1861 (to March 31.)	14,116	.....	.....	14,116	70,580 00
Total	877,983	219,837	109,134	1,206,954	5,048,641 50

7. ASSAY OFFICE, NEW YORK.

Period.	Fine gold bars.	Fine silver bars.	Total.
	Value.	*Value.*	*Value.*
1854	$2,888,059 18	.....	$2,888,059 18
1855	20,441,813 63	.....	20,441,813 63
1856	19,396,046 89	$6,792 63	19,462,839 52
1857	9,335,414 00	123,317 00	9,458,731 00
1858	21,798,691 04	171,961 79	21,970,652 83
1859	13,044,718 43	272,424 05	13,317,142 48
1860	6,831,532 01	222,226 11	7,053,758 12
1861	19,948,728 88	187,078 63	20,135,807 51
1862	16,094,768 44	415,603 57	16,510,372 01
1863	1,793,838 16	158,542 91	1,952,381 07
1864	1,539,751 27	173,308 64	1,713,059 91
1865	4,947,809 21	165,003 45	5,112,812 66
1866	8,862,451 00	459,594 00	9,322,045 00
Total	146,923,622 14	2,355,852 78	149,279,474 92

8. SUMMARY EXHIBIT OF THE COINAGE OF THE MINT AND BRANCHES TO THE CLOSE OF THE YEAR ENDING JUNE 30, 1866.

Mints.	Commencement of coinage.	Gold coinage.	Silver coinage.	Copper coinage.	Entire coinage.	
		Value.	*Value.*	*Value.*	*Pieces.*	*Value.*
Philadelphia	1793	$427,869,536 61	$99,024,014 42	$5,535,623 55	935,430,611	$532,429,174 58
San Francisco	1854	217,999,656 81	5,081,908 63	.....	20,706,100	223,081,565 44
New Orleans, (to Jan. 31, '61)	1838	40,581,615 00	29,890,037 13	.....	94,890,695	70,271,652 13
Charlotte, (to Mar. 31, 1861).	1838	5,048,641 50	.....	.....	1,206,954	5,048,641 50
Dahlonega, (to Feb. 28, 1861)	1838	6,121,919 00	.....	.....	1,381,780	6,121,919 00
Assay office, New York	1854	146,923,622 14	2,355,852 78	.....	.....	149,279,474 92
Denver	1863	1,191,610 73	.....	.....	.....	1,191,610 73
Total	.....	845,536,601 79	136,351,812 96	5,535,623 55	1,053,616,140	987,424,038 30

E.—*Statement of gold of domestic production deposited at the mint of the United States and branches, to the close of the fiscal year ending June 30, 1866.*

1. MINT OF THE UNITED STATES, PHILADELPHIA.

Period.	Parted from silver.	Virginia.	N. Carolina.	S. Carolina.	Georgia.	Tennessee.	Alabama.	New Mexico.	California.	Nebraska.
1804 to 1827			$110,000 00							
1828 to 1837		$427,000 00	2,519,500 00	$327,500 00	$1,763,900 00	$12,400 00				
1838 to 1847		518,294 00	1,393,636 00	152,366 00	566,316 00	16,499 00	$45,493 00			
1848 to 1857		534,491 50	467,237 00	55,[illegible] 00	44,577 50	6,669 00	9,451 00	$48,397 00	$226,839,521 62	
1858		18,377 00	15,175 00	300 00	18,365 00				1,372,506 07	
1859		15,720 00	9,305 00	4,675 00	20,190 00	240 00		275 00	959,191 79	
1860		17,402 62	8,450 11		7,556 41	595 88	92 76		663,389 02	
1861		7,200 29	7,523 80		15,049 41				426,807 81	
1862	$68,864 66		81 38		135 40				244,259 81	
1863	3,468 69	69 00	1,178 84		246 66			514 33	109,778 58	
1864	7,896 79		6,093 85						91,663 75	
1865	7,519 76	910 77	16,293 25		10,450 12				64,308 07	
1866	5,916 98	8,704 64	111,401 39	694 54	37,273 11			3,155 05	107,024 46	$3,645 08
Total	93,666 88	1,548,169 82	4,575,875 62	541,161 54	2,484,059 61	36,403 88	55,036 76	52,341 58	230,878,450 98	3,645 08

Period.	Montana.	Oregon.	Colorado.	Arizona.	Washington Territory.	Idaho Territory.	Dakota Territory.	Nevada Territory.	Other sources.	Total.
1804 to 1827										$110,000 00
1828 to 1837									$13,200 00	5,063,500 00
1838 to 1847									21,037 00	2,623,641 00
1848 to 1857		$54,285 00							7,218 00	228,067,473 62
1858		3,600 00								1,428,323 07
1859		2,690 00	$145 00							1,012,701 79
1860		2,720 16	346,604 05						1,402 01	1,048,180 86
1861			607,592 08	$2,048 37					1,507 96	1,068,822 48
1862			1,122,333 50		$215 70					1,435,890 45
1863		7,910 78	1,896,329 87	3,869 75	18,563 88	$1,816 97	$2,198 88	$103 68		2,046,050 11
1864		14,192 90	935,146 72	114 72	7,347 97	847,782 60		944 74		1,911,184 04
1865	$453,250 71	11,491 05	308,590 55	276 80		1,400,863 12		576 37		2,274,530 57
1866	1,778,836 84	46,521 12	425,145 14			286,400 11		897 88		2,815,616 34
Total	2,232,087 55	143,741 01	5,641,886 91	7,309 64	26,127 55	2,536,862 80	2,198 88	2,522 67	44,364 97	250,905,913 73

E.—*Statement of gold of domestic production, &c.*—Continued.

2. BRANCH MINT, SAN FRANCISCO.

Period.	Parted from silver.	California.	Colorado.	Nevada.	Oregon.	Dakota Territory.	Washington Territory.	Idaho Territory.	Arizona.	Montana.	Refined gold.	Total.
1854		$10,842,281 23										$10,842,281 23
1855		20,860,437 20										20,860,437 20
1856		29,209,218 24										29,209,218 24
1857		12,526,826 93										12,526,826 93
1858		19,104,369 99										19,104,369 99
1859		14,098,564 14										14,098,564 14
1860		11,319,913 83										11,319,913 83
1861		12,206,382 64										12,206,382 64
1862	$822,823 01	14,029,759 95	$680 00	$13,000 00	$888,000 00							15,754,262 96
1863	1,108,466 57	13,045,711 69	59,472 00	11,250 00	3,001,104 00	$5,760 00	$12,672 00					17,244,436 26
1864	220,890 18	14,863,657 52			2,139,305 00			$1,257,497 50				18,481,350 20
1865	217,935 98	11,089,974 52		5,400 00	1,103,076 54		22,460 94	3,499,281 14	$20,369 48	$3,000 00	$2,598,601 49	18,560,100 09
1866	374,393 28	10,034,775 03		43,497 28	858,433 11			2,880,203 48	30,430 68	549,733 32	2,665,033 00	17,436,499 18
Total	2,744,509 02	193,231,872 91	60,152 00	73,147 28	7,989,918 65	5,760 00	35,132 94	7,736,982 12	50,800 16	552,733 32	5,263,634 49	217,644,642 89

3. BRANCH MINT, NEW ORLEANS.

Period.	North Carolina.	South Carolina.	Georgia.	Tennessee.	Alabama.	California.	Colorado.	Other sources.	Total.
1838 to 1847	$741 00	$14,306 00	$37,364 00	$1,772 00	$61,903 00			$3,613 00	$119,699 00
1848 to 1857		1,911 00	2,317 00	947 00	15,379 00	$21,606,461 54		3,677 00	21,630,692 54
1858			1,560 00	164 12		448,439 84			450,163 96
1859						93,272 41			93,272 41
1860					661 53	97,135 00	$1,770 39		99,566 92
1861, (to January 31)						19,932 10	1,666 81		21,598 91
Total	741 00	16,217 00	41,241 00	2,883 12	77,943 53	22,265,240 89	3,437 20	7,290 00	22,414,993 74

E.—*Statement of gold of domestic production, &c.*—Continued.

4. BRANCH MINT, CHARLOTTE, NORTH CAROLINA.

Period.	North Carolina.	South Carolina.	California.	Total.
1838 to 1847	$1,529,777 00	$143,941 00	.....	$1,673,718 00
1848 to 1857	2,503,412 68	222,754 17	$87,321 01	2,813,487 86
1858	170,560 33	5,507 16	.....	176,067 49
1859	182,489 61	22,762 71	.....	205,252 32
1860	134,491 17	.....	.....	134,491 17
1861, (to March 31)	.....	65,558 30	.....	65,558 30
Total	4,520,730 79	460,523 34	87,321 01	5,068,575 14

5. BRANCH MINT, DAHLONEGA.

Period.	Utah.	North Carolina.	South Carolina.	Georgia.	Tennessee.	Alabama.	California.	Colorado.	Other sources.	Total.
1838 to 1847	.....	$64,351 00	$95,427 00	$2,978,353 00	$32,175 00	$47,711 00	.....	.....	.....	$3,218,017 00
1848 to 1857	.....	28,278 82	174,811 91	1,159,420 98	9,837 42	11,918 92	$1,124,712 82	.....	$951 00	2,509,931 87
1858	.....	.....	32,322 28	57,891 45	107 33	.....	5,293 52	.....	.....	95,614 58
1859	.....	2,656 88	4,610 35	57,023 12	.....	.....	699 19	$82 70	.....	65,072 24
1860	.....	3,485 70	2,004 36	35,588 92	.....	.....	1,097 37	2,490 86	.....	44,667 21
1861, (to Feb. 28)	$145 14	812 79	2,066 91	22,182 14	.....	.....	4,213 79	32,772 28	.....	62,193 05
Total	145 14	99,585 19	311,242 81	4,310,459 61	42,119 75	59,629 92	1,136,016 69	35,345 84	951 00	5,995,495 95

E.—*Statement of gold of domestic production, &c.*—Continued.

6. ASSAY OFFICE, NEW YORK.

Period.	Parted from silver.	Virginia.	North Carolina.	South Carolina.	Georgia.	Alabama.	New Mexico.	California.	Montana.
1854		$167 00	$3,916 00	$395 00	$1,242 00			$9,221,457 00	
1855		2,370 00	3,750 00	7,620 00	13,100 00	$350 00		25,026,896 11	
1856		6,928 00	805 07	4,052 29	41,101 28	223 62		16,529,008 90	
1857		1,531 00	1,689 00	2,663 00	10,451 00	1,545 00		9,899,957 00	
1858		501 00	7,007 00	6,354 00	12,951 00	2,181 00		19,660,531 46	
1859		436 00	20,122 00	700 00	14,756 00	593 00		11,694,872 25	
1860		4,202 00	9,755 00		19,368 00			16,023,628 36	
1861		3,869 00	2,753 00	670 00	6,900 00	818 00	$6,714 00	19,227,658 14	
1862	$241,029 00	316 00	2,232 00	2,065 00	1,469 00		1,543 00	12,580,647 83	
1863	34,328 00		130 00				5,580 00	346,244 60	
1864	7,618 00							116,101 06	
1865	14,003 00				3,422 00	2,269 00	3,924 00	2,177,954 04	$1,217,518 00
1866	79,304 00	1,693 00	29,536 00		11,161 00	1,135 00		4,456,392 00	3,132,370 00
Total	[illegible] 00	22,013 00	81,695 07	24,519 29	135,921 28	9,124 62	17,761 00	136,960,348 75	4,349,888 00

Period.	Idaho.	Colorado.	Utah.	Arizona.	Oregon.	Nevada.	Vermont.	Other sources.	Total.
1854									$9,227,177 00
1855								$1,600 00	25,054,086 11
1856									16,582,129 16
1857									9,917,836 00
1858					$5,581 00			27,523 00	19,722,629 46
1859		$3,944 00			2,866 00			405 00	11,738,694 25
1860		242,981 00	$4,680 00	$1,190 00					6,311,804 36
1861		1,449,166 00	73,734 00	16,871 00	3,181 00				20,759,334 14
1862		912,463 00		391 00	205 00	$40,846 00		3,293 00	13,786,439 83
1863		937,535 00		391 00	7,813 00		$298 00		1,332,319 60
1864	$201,288 00	715,208 00		3,775 00	8,650 00	74 00		117,347 00	1,170,061 06
1865		938,593 00		707 00	9,876 00	949 00	316 00	364,857 00	4,734,388 04
1866	205,844 00	496,805 00			8,705 00	5,710 00		129,100 00	8,557,664 00
Total	407,132 00	5,702,635 00	78,414 00	23,325 00	46,877 00	47,579 00	614 00	644,125 00	148,928,163 01

7. BRANCH MINT, DENVER.

Period.	Colorado.	Montana.	Idaho.	Oregon.	Arizona.	Total.
1864	$486,329 97					$486,329 97
1865	375,065 90	$93,613 01	$71,310 49	41,230 16	$339 48	541,559 04
1866	96,521 38	44,134 13	19,549 89	777 54		160,982 94
Total	957,917 25	137,747 14	90,860 38	2,007 70	339 48	1,188,871 95

E.—*Statement of gold of domestic production, &c.*—Continued.

8. SUMMARY EXHIBIT OF THE ENTIRE DEPOSITS OF DOMESTIC GOLD AT THE MINT OF THE UNITED STATES AND BRANCHES TO JUNE 30, 1866.

Mint.	Parted from silver.	Virginia.	North Carolina.	South Carolina.	Georgia.	Alabama.	Tennessee.	California.	Colorado.	Utah.	Nebraska.
Philadelphia	$93,666 88	$1,548,109 82	$4,575,875 62	$541,161 54	$2,464,059 61	$55,036 76	$36,403 88	$230,878,450 98	$5,641,886 91	.....	$3,645 08
San Francisco	2,744,509 02	.....	.....	.....	.....	.....	.....	193,231,872 91	60,152 00	.....	.....
New Orleans	.....	.....	741 00	16,217 00	41,241 00	77,943 53	2,883 12	22,265,240 89	3,437 20	.....	.....
Charlotte	.....	.....	4,520,730 79	460,523 34	.....	.....	.....	87,321 01	.....	.....	.....
Dahlonega	.....	.....	99,585 19	311,242 81	4,310,459 61	59,629 92	42,119 75	1,136,016 69	35,345 84	$145 14	.....
Assay office	376,282 00	22,013 00	81,695 07	24,519 29	135,921 28	9,124 62	.....	136,960,348 75	5,702,635 00	78,414 00	.....
Denver	.....	.....	.....	.....	.....	.....	.....	.....	957,917 25	.....	.....
Total	3,214,457 90	1,570,182 82	9,278,627 67	1,353,663 98	6,971,681 50	201,734 83	81,406 75	584,559,251 23	12,401,374 20	78,559 14	3,645 08

Mint.	Montana.	Arizona.	New Mexico.	Oregon.	Nevada.	Dakota.	Idaho.	Washington.	Vermont.	Other sources.	Total.
Philadelphia	$2,232,087 55	$7,309 64	$52,341 58	$143,741 01	$2,522 67	$2,198 88	$2,536,862 80	$26,127 55	.....	$44,364 97	$250,905,913 73
San Francisco	552,733 32	50,800 16	.....	7,989,918 65	73,147 28	5,760 00	7,736,992 12	35,132 94	.....	5,263,634 49	217,644,642 89
New Orleans	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,290 00	22,414,993 74
Charlotte	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,068,575 14
Dahlonega	.....	.....	.....	.....	.....	.....	.....	.....	.....	951 00	5,995,495 95
Assay office	4,349,888 00	23,325 00	17,761 00	46,877 00	47,579 00	.....	407,132 00	.....	$614 00	644,125 00	148,928,163 01
Denver	137,747 14	339 48	.....	2,007 70	.....	.....	90,860 38	.....	.....	.....	1,188,871 95
Total	7,272,456 01	81,774 28	70,102 58	8,182,544 36	123,248 95	7,958 88	10,771,837 30	61,260 49	614 00	5,960,365 46	652,146,656 41

F.—*Statement of the amount of silver coined at the mint of the United States and branches at San Francisco and New Orleans, under the act of February* 21, 1863.

Year.	United States mint, Philadelphia.	Branch mint, San Francisco.	Branch mint, New Orleans, to Jan. 31, '66.	Total.
1853	$7,806,461 00		$1,225,000 00	$9,031,461 00
1854	5,340,130 00		3,246,000 00	8,586,130 00
1855	1,393,170 00	$164,075 00	1,918,000 00	3,475,245 00
1856	3,150,740 00	177,000 00	1,744,000 00	5,071,740 00
1857	1,333,000 00	50,000 00		1,383,000 00
1858	4,970,980 00	127,750 00	2,942,000 00	8,040,730 00
1859	2,926,400 00	283,500 00	2,689,000 00	5,898,900 00
1860	519,890 00	356,500 00	1,293,000 00	2,169,390 00
1861	1,433,800 00	198,000 00	414,000 00	2,045,800 00
1862	2,168,941 50	641,700 00		2,810,641 00
1863	326,817 80	815,875 00		1,142,692 80
1864	177,544 10	347,500 00		525,044 10
1865	278,279 66	474,635 58		752,915 24
1866	399,314 50	723,292 64		1,122,607 15
Total	32,225,468 56	4,359,828 22	15,471,000 00	52,056,296 79

G.—*Statement of the amount of silver of domestic production deposited at the mint of the United States and branches from January,* 1841, *to June* 30, 1866.

Year.	Parted from gold.	Oregon.	Arizona.	Nevada.	Lake Superior.	Idaho.	Georgia.	California.	New Mexico.	Sonora.	North Carolina.	Colorado.	Bars.	Total.
1841 to 1851	$768,509 00													$768,509 00
1852	404,494 00													404,494 00
1853	417,279 00													417,279 00
1854	328,199 00													328,199 00
1855	333,053 00													333,053 00
1856	321,938 38													321,938 38
1857	127,256 12													127,256 12
1858	300,849 36				$15,623 00									316,472 36
1859	219,647 34				30,122 13						$23,398 00			273,167 47
1860	138,561 70		$13,357 00	$102,540 57	25,880 58					$1,200 00	12,257 00			293,797 05
1861	364,724 73		12,260 00	213,420 84	13,372 72						6,233 00			610,011 29
1862	245,122 47		105 00	757,446 60	21,366 38			$8,224 00						1,032,264 45
1863	188,394 94			856,043 27	13,111 32									1,057,549 53
1864	166,791 55			311,837 01	8,765 77					45 00				487,439 33
1865	251,757 87			355,910 42	13,671 51			459 18	$25 84					621,824 82
1866	271,888 51	$1,580 51	139 63	540,345 87	22,913 96	$38,859 49	$403 83	453 00				$419 00	$16,278 22	893,282 02
Total	4,848,466 97	1,580 51	25,861 63	3,137,544 78	164,827 37	38,859 49	403 83	9,136 18	25 84	1,245 00	41,888 00	419 00	16,278 22	8,286,536 82

II.—*Statement of cents of former issue deposited at the United States mint for exchange for cents of new issue, to June 30, 1864.*

	Value by tale.
1857	$16,602
1858	39,404
1859	47,235
1860	37,500
1861	95,245
1862	53,365
1863	6,185
1864	490
Total	296,026

I.—*Statement of foreign gold and silver coins, prepared by the Director of the Mint, to accompany his annual report, in pursuance of the act of February 21, 1857.*

EXPLANATORY REMARKS.

The first column embraces the names of the countries where the coins are issued; the second contains the names of the coins, only the principal denominations being given. The other sizes are proportional; and when this is not the case, the deviation is stated.

The third column expresses the weight of a single piece in fractions of the troy ounce, carried to the thousandth, and in few cases to the ten thousandth, of an ounce. The method is preferable to expressing the weight in grains for commercial purposes, and corresponds better with the terms of the mint. It may be readily transferred to weight in grains by the following rule: Remove the decimal point; from one-half deduct four per cent. of that half, and the remainder will be grains.

The fourth column expresses the fineness in thousandths, *i. e.* the number of parts of pure gold or silver in 1,000 parts of the coin.

The fifth and sixth columns of the first table express the valuation of gold. In the fifth is shown the value as compared with the legal content or amount of fine gold in our coin. In the sixth is shown the value as paid at the mint after the uniform deduction of one-half of one per cent. The former is the value for any other purposes than recoinage, and especially for the purpose of comparison; the latter is the value in exchange for our coins at the mint.

For the silver there is no fixed legal valuation, the law providing for shifting the price according to the condition of demand and supply. The present price of standard silver is 122½ cents per ounce, at which rate the values in the fifth column of the second table are calculated. In a few cases, where the coins could not be procured, the data are *assumed* from the legal rates, and so stated.

I —*Gold coins.*

Country.	Denominations.	Weight.	Fineness.	Value.	Value after deduction.
		Oz. Dec.	*Thous.*		
Australia	Pound of 1852	0.281	916.5	$5.32.37	$5.29.71
	Sovereign of 1855-'60	0.256.5	916	4.85.58	4.83.16
Austria	Ducat	0.112	986	2.28.28	2.27.04
	Souverain	0.363	900	6.75.35	6.71.98
	New Union crown, (assum'd)	0.357	900	6.64.19	6.60.87
Belgium	Twenty-five francs	0.254	899	4.72.03	4.69.67
Bolivia	Doubloon	0.867	870	15.59.25	15.51.46
Brazil	20 milreis	0.575	917.5	10.90.57	10.85.12
Central America	Two escudos	0.209	853.5	3.68.75	3.66.91
	Four reals	0.027	875	0.48.8	0.48.6
Chili	Old doubloon	0.867	870	15.59.26	15.51.47
	Ten pesos	0.492	900	9.15.35	9.10.78
Denmark	Ten thaler	0.427	895	7.90.01	7.86.06
Ecuador	Four escudos	0.433	844	7.55.46	7.51.69
England	Pound or sovereign, new	0.256.7	916.5	4.86.34	4.83.91
	Pound or sovereign, average	0.256.2	916	4.84.92	4.82.50
France	Twenty francs, new	0.207.5	899.5	3.85.83	3.83.91
	Twenty francs, average	0.207	899	3.84.69	3.82.77
Germany, north	Ten thaler	0.427	895	7.90.01	7.86.06
	Ten thaler, Prussian	0.427	903	7.97.07	7.93.69
	Krone, (crown)	0.357	900	6.64.20	6.60.88
Germany, south	Ducat	0.112	986	2.28.28	2.27.14
Greece	Twenty drachms	0.185	900	3.44.19	3.42.47
Hindostan	Mohur	0.374	916	7.08.18	7.04.64
Italy	20 lire	0.207	898	3.84.26	3.82.34
Japan	Old cobang	0.362	568	4.44.0	4.41.8
	New cobang	0.289	572	3.57.6	3.55.8
Mexico	Doubloon, average	0.867.5	866	15.52.98	15.45.22
	Doubloon, new	0.867.5	870.5	15.61.05	15.53.25
Naples	Six ducati, new	0.245	996	5.04.43	5.01.91
Netherlands	Ten guilders	0.215	899	3.99.56	3.97.57
New Granada	Old doubloon, Bogota	0.868	870	15.61.06	15.53.26
	Old doubloon, Popayan	0.867	858	15.37.75	15.30.07
	Ten pesos, new	0.525	891.5	9.67.51	9.62.68
Peru	Old doubloon	0.867	868	15.55.67	15.47.90
	Twenty soles	1.035	898	19.21.8	19.12.2
Portugal	Gold crown	0.308	912	5.80.66	5.77.76
Prussia	New Union crown, (assum'd)	0.357	900	6.64.19	6.60.87
Rome	2½ scudi, new	0.140	900	2.60.47	2.59.17
Russia	Five roubles	0.210	916	3.97.64	3.95.66
Spain	100 reals	0.268	896	4.96.39	4.93.91
	80 reals	0.215	869.5	3.86.44	3.84.51
Sweden	Ducat	0.111	975	2.23.72	2.22.61
Tunis	25 piastres	0.161	900	2.99.54	2.98.05
Turkey	100 piastres	0.231	915	4.36.93	4.34.75
Tuscany	Sequin	0.112	999	2.31.29	2.30.14

Weight and value of United States coins.

					Weight in grains.
United States	Dollar, (legal)	0.053.75	900	$1.00	25.8
	Quarter eagle	0.134.37	900	2.50	64.5
	Three dollar	0.161.25	900	3.00	77.4
	Half eagle	0.268.75	900	5.00	129.
	Eagle	0.537.5	900	10.00	258.
	Double eagle	1.075	900	20.00	516.

J.—*Silver coins.*

Country.	Denominations.	Weight.	Fineness.	Value.
		Oz. Dec.	*Thous.*	
Austria	Old rix dollar	0.902	833	$1.02.27
	Old scudo	0.836	902	1.02.64
	Florin before 1858	0.451	833	51.14
	New florin	0.397	900	48.63
	New Union dollar	0.596	900	73.01
	Maria Theresa dollar, 1780	0.895	838	1.02.12
Belgium	Five francs	0.803	897	98.04
Bolivia	New dollar	0.643	903.5	79.07
	Half dollar	0.432	667	39.22
Brazil	Double millreis	0.820	918.5	1.02.53
Canada	20 cents	0.150	925	18.87
Central America	Dollar	0.866	850	1.00.19
Chili	Old dollar	0.864	908	1.06.79
	New dollar	0.801	900.5	98.17
Denmark	Two rigsdaler	0.927	877	1.10.65
England	Shilling, new	0.182.5	924.5	22.96
	Shilling, average	0.178	925	22.41
France	Five franc, average	0.800	900	98.00
Germany, north	Thaler, before 1857	0.712	750	72.67
	New thaler	0.595	900	72.89
Germany, south	Florin, before 1857	0.340	900	41.65
	New florin, (assumed)	0.340	900	41.65
Greece	Five drachms	0.719	900	88.08
Hindostan	Rupee	0.374	916	46.62
Japan	Itzebu	0.279	991	37.63
	New Itzebu	0.279	890	33.80
Mexico	Dollar, new	0.867.5	903	1.06.62
	Dollar, average	0.866	901	1.06.20
Naples	Scudo	0.844	830	95.34
Netherlands	2½ guild	0.804	944	1.03.31
Norway	Specie daler	0.927	877	1.10.65
New Granada	Dollar of 1857	0.803	896	97.92
Peru	Old dollar	0.866	901	1.06.20
	Dollar of 1858	0.766	909	94.77
	Half dollar, 1835–'38	0.433	650	38.31
Prussia	Thaler before 1857	0.712	750	72.68
	New thaler	0.595	900	72.89
Rome	Scudo	0.864	900	1.05.84
Russia	Rouble	0.667	875	79.44
Sardinia	Five lire	0.800	900	98.00
Spain	New pistareen	0.166	899	20.31
Sweden	Rix dollar	1.092	750	1.11.48
Switzerland	Two francs	0.323	899	39.52
Tunis	Five piastres	0.511	898.5	62.49
Turkey	Twenty piastres	0.770	830	86.98
Tuscany	Florin	0.220	925	27.60

Weight and value of United States coins.

				Weight in grains.
United States	Dollar, (legal)	0.859.375	900	412.5
	Half dollar	0.400	900	192.
	Quarter dollar	0.200	900	96.
	Dime	0.080	900	38.4
	Half dime	0.040	900	19.2
	Three cent	0.024	900	11.52

Report upon the branch mint of the United States at San Francisco, California.

TREASURY DEPARTMENT, *November* 27, 1866.

SIR: Your letter of June 23, ultimo, directed me to proceed to San Francisco, California, and make an examination of the books, accounts, and moneys in the office of the assistant treasurer and the treasurer of the branch mint; to examine the method of transacting business and the general system of transfers between the different officers; and, among other duties, to give my opinion relative to the selection of an appropriate site for a branch mint. A subsequent letter, of June 26, directed me to inspect the site for the branch mint at Carson City, Nevada, and the building now being erected upon it, and give my views as to the necessity and propriety of erecting machinery at that point for coinage purposes.

In accordance with these instructions I proceeded to San Francisco and Carson City, and upon my return made a full report upon these subjects, which, with accompanying papers, is on file in the department.

In obedience to your request I now have the honor to hand you herewith an abridgement of the same, so far as it relates to the general transaction of business in the branch mint in San Francisco and the propriety of executing coinage in Nevada, and other kindred topics, to accompany your annual report to Congress.

UNITED STATES BRANCH MINT.

Upon calling upon Mr. R. B. Swain, the superintendent, I was courteously received. He stated that he would give me every facility in his power to aid me in my examination. He proposed that he should absent himself, and that I should take possession of the books and papers of his office, become acquainted with the different officers, and thus witness more fully than otherwise the workings of the mint. I preferred not to accept this offer, but in the course of my examination the different officers cheerfully gave me such information as I desired.

The business operations of the mint may be concisely stated as follows: Certificates are given to depositors of gold dust or bullion by the treasurer of the mint, stating the gross weight of such deposit. These deposits are then passed to the melter's room, and after melting are returned to the treasurer and the weight of each deposit separately again entered upon the books. Chips are then taken from the opposite corners of these bars by the assayer, and from data furnished by him the value is ascertained by two different clerks, one representing the superintendent and one the treasurer. The transaction is then closed with the depositor by his payment, out of the bullion fund, upon presentation of his certificate and the warrant of the superintendent. A memorandum is then given to the depositor, exhibiting the whole transaction in detail, beginning with the weight before melting, and closing with the net value and the amount paid by the treasurer. These bars are legally in the custody of the treasurer until the depositor is paid. They then pass into the custody of the melter and refiner, who, after toughening, parting, and refining, mixes the proper alloy and transfers the ingots, through the treasurer, to the coiner, proper entries being made upon the books of each of these officers. The coiner then goes through his different processes, and the coin is delivered to the treasurer, in the presence of the assayer, who tests the standard weight of the coin and reserves the assay pieces for the pyx, or annual trial at the mint in Philadelphia. The amounts previously paid to the depositor are then replaced in the bullion fund.

TREASURER'S OFFICE.

On the 31st day of July I accompanied the superintendent in his monthly examination of the cash on hand in the office of the treasurer of the mint. I found the amount on hand to agree with the abstract of balances called for by the books, as given in the statement below:

ASSETS.

July 31, bullion fund:		
Gold coin	$435,970 00	
Silver coin	29,031 25	
		$465,001 25
Currency:		
Due from United States mint, Philadelphia	1,203 78	
Petty expense items	36 27	
United States notes	11,311 69	
		12,551 74
		477,552 99

LIABILITIES.

Bullion fund balance*	$465,001 25
Ordinary expense account, consisting of appropriations for salaries, contingent expense account, and tax account	12,551 74
	477,552 99

On the 30th day of July the treasurer informed me that he had paid into the treasury $9,355 30, the amount of the defalcation of the late cashier of the branch mint, and upon the count of cash on the 31st instant, the cash on hand was found to agree with the ordinary expense account, from which amount this had been taken. There is still a difference of $20,000 coin not exhibited by the books of the treasurer, but which was charged by the cashier to the treasurer on the 9th December, 1865. For an explanation of this amount it is necessary that I should refer to the

DEFALCATION OF THE CASHIER OF THE MINT.

On the 27th of April, ultimo, the special agent of the treasury forwarded to this department a report containing voluminous testimony upon this subject, rendering it unnecessary for me to go fully into particulars. From the books of the mint, and from information obtained from reliable parties, I am convinced of the following facts:

When the superintendent made his monthly count on the 30th November, the cashier exhibited evidences of excitement and nervousness, but the cash was found to agree with the balances of the books as rendered to the superintendent. On the 10th of December following the suspicions of the acting assistant treasurer were aroused, and upon examination of the books the currency of the tax fund was found to be short $9,600, which the cashier made good on the following morning, and was then suspended from his duties. The accounts and cash

* The total bullion fund of the mint is $1,235,000, in which is included $235,073 12 losses of the melter and refiner in the year 1856–'7, over and above the whole amount of legal wastage, which was $51,091 93. The available bullion fund is therefore now very nearly one million of dollars, the larger portion of which is continually in the acid and undergoing the other processes of manufacture into coin. At the end of each year work is suspended, and the actual amount of wastage is ascertained.

were then supposed to be correct. On the 17th December following, upon comparing the warrants of the superintendent with the books of the cashier, three entries were found for which there were no corresponding vouchers, amounting to $9,355 30, which discrepancy was confirmed by the examination of the superintendent on the 30th of December. On the 15th December the defaulting cashier absconded, as is supposed, on the Nicaragua steamer. On the 2d of January, upon comparing the bullion account of the cashier, a further discrepancy was discovered of $20,000, coin, which was traced to a delivery made by the coiner to the cashier on the 9th day of December, the coiner charging the treasurer $120,000 and the cashier crediting the coiner only $100,000. On reference to the memorandum furnished by the coiner to the cashier on that day, the amount was found to be stated as $100,000; but the date of this memorandum had evidently been altered from the 5th to the 9th of December. The coiner testifies under oath that after the delivery, on the 9th day of December, of $120,000, the cashier applied for and obtained from him a duplicate memorandum of the 5th of December, (showing a delivery of $100,000,) which memorandum was not marked "duplicate." The bookkeeper made the entry on his book from this altered memorandum, thus causing his books to agree with the false entry of the cashier. The coiner makes a report to the superintendent at the close of each week, and in this instance, the 9th December being on Saturday, he reported that very day the deliveries of the 5th and 9th, respectively, as heretofore stated, and the original report is now on file in the office of the superintendent. From such information as I was able to obtain, I am satisfied that the absconding cashier was a weak young man, unfitted for the responsibility of such a position, though probably competent to perform its clerical duties. It is almost universally believed by the employés of the mint and the people of San Francisco acquainted with him that he was guilty of the defalcation of the $20,000 coin. There is no dispute that he had appropriated to his use the $9,600 afterwards refunded by him on the 12th December, and also the $9,355 30 which was refunded by the treasurer on the 30th of July last. If the cashier was guilty of these crimes, there is no good reason to doubt that he also appropriated to his own use the $20,000 of coin, the circumstantial evidence being almost conclusive upon this point.

CLERKS OF THE TREASURER.

Through the hands of the receiving clerks and the cashier in the treasurer's office pass all the bullion receipts and payments of the mint, and upon the calculations of the computing clerks depend the accuracy of all the warrants paid out of the bullion fund. Their salaries are two thousand dollars, and I certainly consider it wrong to place men in such positions of trust with a salary that will not pay their current economical expenses. The actual compensation of these men during the rebellion, reduced to the gold standard, did not average a salary of twelve hundred dollars currency in the city of Washington, which is not one-half the amount paid for corresponding services in other like positions in the city of San Francisco. The treasurer informs me that the bookkeeper, by consent of this department, is permitted to attend to other duties for a portion of the day outside of the office. He is now a secretary of an insurance company, for which services he receives a much larger salary than that paid by the mint. It is not probable that a competent man can be found to devote all his time to this position upon the present salary. It would be much better to pay a bookkeeper a reasonable salary, to require him to keep all the accounts of the treasurer's office, to make weekly comparisons with the books of the other officers of the mint, to be always at his desk, and to render occasional assistance to the cashier when not otherwise employed.

THE COINER, ASSAYER AND MELTER AND REFINER.

The coiner has some thirty-five employés under him engaged in the cutting, rolling, annealing, adjusting, and stamping processes of his department. Fifteen of these employés are ladies, employed in filing or adjusting the unstamped coin, and who receive one hundred and ten dollars per month. It is probable that a less number, say ten, could usually do all the work, though at times, when deposits are large, the full force is required. The coiner and assistant coiner are brothers, and both are considered competent men. The coiner is engaged in the business of a scale manufacturer outside of the mint. It would be better not to continue two brothers in positions so closely connected, and I recommend that the coiner be requested to resign, and some other employé in the mint promoted by the superintendent to that position.

The assayer is a clergyman. He was for many years employed in the Philadelphia mint, and is a scientific man, considered particularly well skilled and well fitted for the duties of his position. He has some fifteen persons occupied in performing the delicate duties performed in his office.

The melter and refiner belongs to a family which has been connected with the mint of the United States almost from its foundation. He is a most intelligent gentleman upon questions relative to the manipulation of metals and the general business of the mint, and has twenty-five employés in his office, who perform their duties certainly as well as they can be performed in the miserable rooms in which they are confined, wanting both in ventilation and light, and obliged continually to jostle each other and the numerous visitors of the mint in the performance of their duties.

SALARIES AND EXPENSES SHOULD BE PAID IN COIN.

The assistants to the coiner, assayer, and melter and refiner are now receiving $9 75 per day, or more than their principals; the machinist and melters receive $8 25 per day; other employés $6 50; and the watchmen and laborers $5 50. These prices when reduced to coin are not more, I find upon inquiry, than is customary to pay for like services in that city. It would be a matter of economy and in every respect much better to pay the wages of workmen and the contingent expenses in coin received from parting charges rather than in currency. The mint law expressly authorizes (United States Statutes, vol. 5, page 138, sec. 13) the payment of contingent expenses in coin received from parting charges. The currency now paid for wages of workmen, acids, coal, and other necessary articles, at a loss, is always reduced to the gold standard. The salaries are the lowest paid in California, and the most valuable men in the mint would have resigned long since were they not engaged in other occupations outside of office hours. It would be much better to pay all the salaries in gold, and then require the business of the mint to be so conducted as to make it a self-supporting institution. The large expense account now accumulating each year from payments in currency does not look well upon the books of an institution which the law contemplated should pay its way. All the receipts of the mint are in coin, and in San Francisco all its payments should also be in coin, thus striking an intelligent balance at the end of each year.

EXPENSES AND RECEIPTS.

Statement of the operations of the United States branch mint at San Francisco, California, from its organization to the close of the fiscal year ending June 30, 1866, according to the books of the Superintendent.

Year.	Total coinage.	Expenses in U. S. currency.	Expenses in gold.	Value of U. S. currency compared with gold.	Revenue deriv'd from parting and coinage charge.
1855.....	$21,121,752 43	.....	$309,737 67	.....	$176,596 41
1856	28,516,147 29	.....	356,522 93	.....	337,573 18
1857..	12,540,000 00	.....	353,014 79	.....	161,685 73
1858.....	19,423,598 26	.....	326,279 39	.....	215,212 55
1859.....	14,234,241 55	.....	286,908 96	.....	171,932 48
1860.....	12,461,911 52	.....	287,512 31	.....	121,554 60
1861.....	12,690,485 61	.....	249,947 49	.....	126,008 77
1862.....	16,187,978 65	.....	273,252 14	.....	172,437 04
1863.....	18,551,598 68	$299,619 95	299,619 95	.....	199,478 59
1864.....	19,536,809 02	257,730 77	179,609 75	69 7/10	193,014 76
1865.....	19,144,875 58	509,513 57	279,819 70	54 9/10	215,368 50
1866.....	18,940,592 64	383,627 53	277,416 84	72 3/10	208,905 23

The estimates for the total expenses of the next fiscal year, 1867–'68, are $274,000 in gold, or $407,200 in currency. The estimates of revenue from parting charges are $114,000 in gold; and if to this amount is added a charge of one-half of one per cent. for coinage, (say $100,000 in gold,) and the institution conducted with close economy, it can be made to be very nearly, if not quite, self-supporting.

PROPOSED CHANGES IN THE METHOD OF DOING BUSINESS.

After a full examination of the method of paying depositors and of making transfers, I addressed to the superintendent and the treasurer the following letter, proposing certain changes in the manner of conducting business:

"SAN FRANCISCO, CALIFORNIA, *August* 14, 1866.

"SIR: In a letter of the Secretary of the Treasury of June 23 I am directed to examine the branch mint of San Francisco, and to make such suggestions as shall increase the safety of the public money and promote efficiency in the transaction of business.

"In accordance with such instructions the following regulations are proposed, which will be observed unless countermanded hereafter by the Secretary of the Treasury or the Director of the Mint:

"The superintendent will hereafter be informed by the Treasury Department of all transfers to or from the bullion fund of the mint, or of warrants issued on his requisition from appropriations for current expenses of the mint; and from data furnished by the coiner and melter and refiner, and from warrants drawn by himself, he will keep an account with the treasurer, showing the amount of cash due to the United States from that officer, which amount will be verified by the regular monthly examination and count in the office of the treasurer.

"The treasurer, the coiner, and the melter and refiner will hereafter give receipts to each other in all cases of transfer of coin or bullion, stating the amount and character of such coin or bullion, in dollars or ounces, such receipts to be signed by these officers, respectively, or, in case of absence or sickness, by their representatives.

"Depositors of bullion will be paid in the order in which their deposits are

made, as soon as the value can be ascertained; but in cases where there is delay in manipulating a refractory deposit, or for any other unavoidable cause, the payment of subsequent deposits, the value of which is known, will not be delayed thereby.

"The coiner will keep a statement-book, showing at all times the amount of gold and silver coin, in ounces or dollars, of each denomination on hand, and the amount of bullion received from the treasurer and not returned; and in no instance will he give duplicate 'tags' or memorandums of coin delivered, except upon written application of the treasurer, in which case the word 'duplicate' will be plainly written across the face."

It has been the habit of the superintendent, as it is also of the Director in Philadelphia, after the regular monthly examinations, to certify that the amount of cash on hand agrees with the balances of the books of the treasurer as furnished by the cashier. It would be more satisfactory if the superintendent would certify that the correct amount of cash was actually in the office of the treasurer. As the coiner reports each week to the superintendent the amount of his deliveries, and as the payments from the treasury are made only upon the warrants of the superintendent, there is no good reason why he should not have a perfect check upon the treasurer. The superintendent complains, however, that he has no means of knowing the changes which may take place in the bullion fund, and also of the warrants issued by this department to the order of the treasurer upon his requisition for salaries and current expenses. It is proposed that this information shall be furnished from this department, that he may be able to know the balance always on hand, independently of the treasurer's books.

In the month of June last I visited the mint at Philadelphia, and in view of the recent defalcation at San Francisco I proposed that in all transfers of bullion the different officers should pass receipts to each other. Upon the day following the Director informed me that he had decided to act upon the suggestion, and upon my return from San Francisco I found that blank receipt-books had been procured, and the system of receipts had been in use for three months, working to the satisfaction of all the officers. The Director, however, neglected to send blank receipts to San Francisco, and I proposed that the same regulation should be carried into effect in the branch mint of that city. If the defaulting cashier had given to the coiner, on the 9th of December, ultimo, a simple receipt, there would now be no doubt whatever as to the amount of coin delivered on that day.

Section thirty of the act of January 13, 1837, establishing the mint in Philadelphia, provides that depositors of bullion shall be paid the value thereof "out of the bullion fund as soon as practicable after the value shall have been ascertained." It also provides in section twenty-nine, "that payments shall be made, if demanded, in the order in which the bullion shall have been brought to the mint, giving priority according to priority of deposit only."

It frequently happens that the assayer is unable to obtain the correct assay of a refractory deposit which may contain iridium or other foreign metal. These deposits are subject to special processes, causing a delay of from two to five days before the value is known; and delaying also for that time the payments of deposits whose value has already been correctly ascertained. A delay of two days in the payment of deposits in San Francisco, where there are but three steamers per month in which treasure can be transmitted to New York, will often cause great embarrassment among bullion dealers, who always have large amounts passing through the mint.

The superintendent, coiner, and melter and refiner, were desirous that these regulations should be carried into effect at once, and I have placed upon file in the department letters from each of these officers expressing their views upon this subject. The treasurer alone strenuously objected, and sent me a letter protest-

ing, but giving no reason why the changes should not be made. On account of the opposition of the treasurer I determined not to introduce the system of receipts until I should return, and transmit the blank receipts in use at the mint in Philadelphia. Upon my return I called upon the Director of the mint, who cordially approved of the regulations proposed, and addressed a letter to the department to that effect. On the 7th instant the Secretary addressed letters to the superintendent and the treasurer of the mint, directing them to carry out these with other regulations.

BUILDING OF THE BRANCH MINT.

The business of the branch mint is now transacted in a small building upon Commercial street, just sixty feet square. It is almost impossible to conceive how so much work can be well done, and so much business transacted safely, in so small a space. The melting of the bullion of the depositor, and the reduction of ingots to standard fineness for coinage, are now done in a small room not large enough for either process. The entrance to the business office is up a steep pair of stairs and through a dark hall rendered unwholesome by the fumes of acids, and uncomfortable by the noise of machinery and the heat of the engine. The apartments of the different officers and the desks of the clerks are cramped and inconvenient, and the vaults depend for their safety chiefly upon the presence of well-tried watchmen. Rents for the office of the assistant treasurer, and for the superintendent, for storage, and for gas, are now paid, amounting to nearly $12,000 annually, which will be saved upon the erection of a suitable building Temporary repairs and improvements were being made in October, which were absolutely needed, at an expense of $1,500. I obtained also at the custom-house a good lock, which had been sent out from this department, and which was placed upon the vault in the treasurer's office, where it was urgently needed.

I hope to be able to congratulate the department, as one of the results of my visit to California, upon the purchase of a suitable site upon which should be speedily erected a mint building creditable to the government, and commensurate with the wants of the great mineral districts of the Pacific coast. Upon the erection of such a building, the business of the mint, particularly in stamping gold and silver bars, will increase, and can be greatly facilitated by increasing the bullion fund also.

I am satisfied the mint is generally conducted with efficiency, integrity, and economy. Private individuals conducting such a business would employ fewer workmen, and obtain more hours of work from those employed, though I do not believe the same services could be obtained in California at a less rate than that generally paid in the mint. The superintendent has the respect and esteem of the people of San Francisco, and in the opinion of the public the branch mint never before had officers, and employés generally, of as good character as at present. The misfortune has been, in the history of this institution, that unprincipled men have undertaken to make the small salaries of the government large by dishonest means I am confident that all contracts are now made honestly and fulfilled faithfully, without profit to any of the officers.

In this connection I transmit herewith (on file in the department) an acid contract, made in September last, with a large acid company recently established in San Francisco.

The quantity of acids consumed in the branch mint last year was 124,406 pounds of sulphuric acid; 427,264 pounds of nitric acid; and the lowest contract price heretofore has been eleven cents per pound for nitric acid, and three and a half cents per pound for sulphuric. This contract is for one, two, or three years, at the option of the government, and at the rate of seven and a half cents for nitric, and one and a half cent for sulphuric acid, saving fully $18,000 annually in the cost of acids.

BUSINESS OF THE PRESENT YEAR.

The following table will exhibit the operations of the United States branch mint at San Francisco, California, during the present year:

Statistical account of the operations of the United States branch mint at San Francisco, California, from the month of January, 1866, to September 1, 1866.

Months.	No. of deposits.		Total No. of deposits in each month.	Coinage.		Total coinage of gold and silver.	Coinage charge.	Parting charge.
	Gold.	Silv'r.		Gold.	Silver.			
1866.								
January	444	20	464	$315,000 00	.....	$315,000 00	$1,575 00	$4,039 61
February	733	96	829	909,000 00	$49,433 97	958,433 97	4,597 50	8,114 78
March	766	104	870	1,325,000 00	157,404 82	1,482,404 82	6,800 00	9,423 38
April	875	67	942	1,113,000 00	58,162 13	1,171,162 13	5,565 00	8,623 50
May	1,032	71	1,103	2,160,000 00	97,046 24	2,257,046 24	10,825 00	10,035 42
June	714	19	733	1,120,000 00	345 96	1,120,345 96	5,600 00	5,378 57
July	819	57	876	975,000 00	29,784 25	1,004,784 25	5,020 00	7,608 14
August	1,100	122	1,222	1,725,000 00	81,503 28	1,806,503 28	8,790 00	15,236 71
Totals	6,483	556	7,039	9,642,000 00	473,680 65	10,115,680 65	48,772 50	68,460 11

It will be noticed that there has been a falling off in the business of the mint compared with previous years. The yield of the mines is believed to be as large as in former years, and the decline in business may be thus explained. The branch mint does not furnish gold bars to depositors, as it might do profitably. A bar in the mint .817.5 fine is par with five parts (.005) base metal; or, in other words, a bar of that fineness will net to the depositor its face, the silver in it paying the parting and coinage charge. When bars of a much greater fineness are par in the market, it is more profitable to ship bars than coin.

The par rates of bars in the San Francisco market under ordinary circumstances range from .800 to .830 fine; under an active demand, and ordinary supply, from 830 to .860; and from the latter figure to .900, when any unusual cause operates upon the market. The amount of silver is not stamped upon gold bars, and no allowance is made for the silver in these bars outside of the mint. When the par rate is high in the market, it is more profitable to use bars than to pay the mint charges and wait the delay of converting into coin, and the business of the mint falls off.

In the months of July, August, and September the business increased, partly because bars of a low fineness were at par in the market; and in the month of October, I notice by telegraph despatch that the coinage of gold was $2,312,000, or more than double that of other months of the year. The business of the fiscal year 1866–'67 will, therefore, probably be fully up to the average.

SILVER REFINING.

The mint could very much increase the amount of its silver refining and coinage if it had a suitable building for such operations. I was waited upon by two very intelligent gentlemen, managers and stockholders in a large silver refinery, said to have a capital of five millions of dollars, and who use sulphuric acid almost wholly in their processes. They propose to exchange refined bars of silver and gold for all the bullion of the mint after it is assayed. They say that they can refine unparted bars by their process at about one-half the rate now charged by the mint. They refer to section 21, act of March 4, 1853, which proposes to discontinue gradually the refining of gold and silver in the mint, and leave it, like the English mint, to its legitimate sphere of coinage only. They say that the profit saved to the United States in refining under

their system would avoid the necessity of making a coinage charge, and that thus nearly the whole bullion of the coast would go through the mint for coinage.

SILVER COINAGE.

The whole subject of silver coinage assumes new proportions as China and Japan become, if not our neighbors, the neighbors of the Pacific States, through the new line of steamers which are to leave New York for China for the first time during the coming month.

The following table will exhibit the amount and destination of treasure exported from San Francisco during nine months of the present year:

Statement of the amount and destination of treasure exported from San Francisco during the first nine months of the year 1866, *as declared at the custom-house.*

To New York:		
In January	$2,560,500	
In February	2,252,929	
In March	1,693,828	
In April	2,148,422	
In May	2,252,619	
In June	4,088,333	
In July	3,241,371	
In August	2,747,743	
In September	7,173,538	
		$23,159,283
To England:		
In January	107,767	
In February	313,298	
In March	310,971	
In April	135,209	
In May	605,511	
In June	1,933,073	
In July	807,682	
In August	887,693	
In September	282,256	
		5,383,370
To France:		
In February	144,950	
In March	149,680	
In April	58,427	
In May	78,950	
In June	35,891	
In August	56,537	
In September	90,032	
		614,467
To China:		
In January	545,530	
In March	1,211,509	
In April	602,996	
In May	776,115	
In June	608,938	
In July	218,873	
In August	262,194	
In September	464,662	
		4,630,817

To Panama:		
In January	$30,000	
In February	30,000	
In March	32,355	
In April	30,000	
In May	30,932	
In June	35,000	
In July	30,000	
In August	30,000	
In September	30,000	
		$278,287
To Mexico:		
In February	3,000	
In April	2,000	
In July	2,000	
In September	3,504	
		10,504
To Hawaiian islands:		
In January	6,635	
In February	44,000	
In March	21,000	
In April	10,000	
In May	1,000	
In July	1,000	
In August	1,000	
In September	35,163	
		119,798
To Japan:		
In March	14,592	
In April	37,272	
In May	50,026	
In August	4,210	
		106,130
To Chili:		
In April	144,195	
In May	95,800	
		239,995
To Central America:		
In February	30,000	
In April	3,600	
In May	12,247	
In August	1,207	
		47,054
To Victoria, V. I:		
In June		100,000
Total first nine months, 1866		34,689,705
Total first nine months, 1865		32,228,994
Increase this year		2,460,711

From this statement it will be seen that the shipments of treasure (chiefly silver) to China and Japan annually amount to nearly seven million dollars, or the amount received from customs in San Francisco. Silver coin is now at from 5 to 7 per cent. discount in New York, and at 5 per cent. discount in San Francisco. The shipments to China and Japan are in fine bars. The Chinese resolutely refuse to receive any coin except the Mexican dollar, and it is worthy of consideration whether it would not be to our advantage to increase the standard weight of silver coin, and perhaps again put in circulation the silver dollar, making it exactly of the value of the Mexican dollar.

IMTERNATIONAL COINAGE.

This subject is rendered still more interesting from the fact that France, Belgium, Italy, and Switzerland have recently concluded a treaty agreeing upon a uniform system of gold and silver coinage, and increasing the standard of the franc to .900 fine, which is exactly our own. The English sovereign, the French twenty-five francs, and the American half-eagle are so nearly of one value that it would seem equally feasible for those nations to agree upon one system of coinage. The reduction of the English standard from .916 gold and .925 silver to .900 fine, the same standard now in use in Austria, Germany, Prussia, Greece, Rome, Tunis, Sardinia, and Chili, would be a step in that direction. The great convenience of such a system, and the immense simplification of exchange transactions which would result from its introduction, are apparent.

TAXATION OF BULLION.

I hand you herewith internal revenue statement showing the monthly tax collections on bullion and the amount of bullion assayed in each State and Territory of the United States for the fiscal year ending June 30, 1866:

Statement showing the monthly tax collections on bullion and the amount of bullion assayed in each State and Territory of the United States for the fiscal year ending June 30, 1866.

States and Territories.	Value of bullion assayed in July.	Value of bullion assayed in August.	Value of bullion assayed in Sept.	Value of bullion assayed in October.	Value of bullion assayed in Nov.	Value of bullion assayed in Dec.	Value of bullion assayed in January.	Value of bullion assayed in Feby.	Value of bullion assayed in March.	Value of bullion assayed in April.	Value of bullion assayed in May.	Value of bullion assayed in June.	Total value of bullion assayed.
California	$4,694,685	$5,114,105	$4,326,445	$4,800,543	$4,229,532	$4,495,853	$4,151,300	$2,582,405	$3,696,026	$3,296,615	$3,698,606	$3,934,132	$49,020,250
Colorado	29,202	21,962	23,817	36,787	30,530	42,980	3,952	6,412	5,624	6,580	2,590	9,426	219,860
Idaho	.....	.....	24,548	.....	73,850	124,873	78,530	29,026	.....	3,315	75,868	125,094	535,105
Missouri	75	32	709	.....	.....	.....	.....	.....	.....	.....	.....	.....	815
Nevada	2,263,146	1,379,766	1,173,590	1,665,886	914,703	1,437,000	801,332	1,032,788	1,111,566	1,639,756	1,853,010	*	15,272,546
New Jersey	3,187	.....	2,899	5,135	2,468	.....	.....	.....	.....	.....	.....	.....	13,688
New York	309,920	24,890	744,965	23,597	892,053	515,835	1,257,630	1,062,883	1,279,583	44,684	516,548	623,215	7,295,803
Oregon	90,800	534,976	865,956	480,503	607,059	295,410	389,946	87,370	371,180	507,295	275,708	279,026	4,785,282
Pennsylvania	149,402	222,427	319,895	205,968	396,556	643,150	698,798	536,352	362,407	252,060	143,322	113,882	4,044,218
Rhode Island	256	.....	400	334	199	.....	.....	290	510	.....	224	.....	2,212
Utah	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	60,278	60,278
Washington	.....	.....	48,686	15,948	24,250	.....	.....	.....	.....	5,858	.....	44,790	139,534
Total value	7,540,673	7,298,158	7,531,910	7,234,701	7,171,200	7,555,101	7,381,488	5,337,526	6,826,896	5,756,163	6,565,878	5,189,843	81,389,541

	Collected in July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total collections.
California	$28,168 11	$30,684 63	$25,958 67	$28,803 26	$25,377 19	$26,975 12	$24,907 80	$15,494 43	$22,176 16	$19,779 69	$22,191 65	$23,604 79	$294,121 50
Colorado	175 21	131 77	142 90	220 72	183 18	257 88	23 71	38 47	33 74	39 48	15 54	56 56	1,319 16
Idaho	.....	.....	147 29	.....	443 10	749 24	471 18	174 16	.....	19 89	455 21	750 56	3,210 63
Missouri	45	19	4 25	.....	.....	.....	.....	.....	.....	.....	.....	.....	4 89
Nevada	13,578 88	8,278 60	7,041 54	9,995 32	5,488 22	8,622 00	4,807 99	6,196 73	6,669 40	9,838 54	11,118 06	*	91,635 28
New Jersey	19 12	.....	17 32	30 81	14 81	.....	.....	.....	.....	.....	.....	.....	82 13
New York	1,859 52	149 34	4,469 79	141 58	5,352 32	3,095 01	7,545 78	6,377 30	7,677 50	268 10	3,099 20	3,739 29	43,774 82
Oregon	544 80	3,209 86	5,195 74	2,883 02	3,642 35	1,772 46	2,339 68	524 22	2,227 08	3,043 77	1,654 25	1,674 16	28,711 39
Pennsylvania	896 41	1,334 56	1,919 37	1,235 81	2,379 34	3,858 90	4,192 79	3,218 11	2,174 44	1,512 36	859 93	683 29	24,265 31
Rhode Island	1 54	.....	2 40	2 00	1 19	.....	.....	1 74	3 06	.....	1 34	.....	13 27
Utah	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	361 67	361 67
Washington	.....	.....	292 12	95 69	145 50	.....	.....	.....	.....	35 15	.....	268 74	837 20
Total collections	45,244 04	43,788 95	45,191 46	43,408 21	43,027 20	45,330 61	44,288 93	32,025 16	40,961 38	34,536 98	39,395 27	31,139 06	488,337 25

* The returns for this month have not yet been received.

The amount of bullion assayed in the United States upon which the excise tax was collected during the last fiscal year was $83,242,551, currency valuation.* The amount assayed in the mint and branches during the same period was $31,911,720, coin, or, in currency, say $47,867,580; leaving $35,374,971 currency as assayed by private parties.† The amount assayed in the Pacific States was $71,605,675, and tax collected, $429,634; and in the Atlantic States, $11,636,876; tax collected, $69,821 25. This tax is now collected in currency, upon a currency valuation, at points widely remote from each other. It would be much better to collect this tax in coin, reducing the amount to currency if parties insist upon paying in such funds. It is probable full one-fourth of the bullion product escapes taxation; but these statistics are the most reliable we have, and will be valuable if all returns are hereafter made in coin, even if the amount collected shall be in currency.

REVISION OF MINT LAWS.

The law relating to the mint was passed in 1837, nearly thirty years ago, when the annual coinage averaged only three millions of dollars. It is poorly adapted to the present business of the mint, now averaging forty-six millions of dollars annually. If a commission could be appointed of persons familiar with this subject to revise all the laws relative to the mint and branches, after having examined the laws and institutions of other countries, the benefit of such legislation would be seen at once in the increased efficiency and receipts of our own institutions.

The mints of the United States and the assay office in New York should report directly through a mint and mining bureau to the Treasury Department. The deposits of bullion in San Francisco and in New York are very much greater than in Philadelphia, and the present system of correspondence causes delay without any corresponding good effect.

The duties of the different officers should be more clearly defined, and their bonds largely increased. The deposits, after the gross weight is ascertained, should pass at once into the custody of the melter and refiner, and he, and not the treasurer, should be responsible for the melting of bullion.

The laws relative to wastage should be amended, the amount now allowed being at least ten times greater than will ever be required by careful and skilful management.

The laws relative to copper coinage have been passed at many different sessions of Congress, and are entirely disconnected and incongruous. They should be repealed, and a new token coin created, of one material, of uniform value, and creditable in appearance.

Imperfect laws, officers poorly paid, inconvenient buildings wanting in light and ventilation, with insecure vaults, will produce their results in defalcation and loss, for which the government should be responsible, rather than officers who may be honest and faithful in the discharge of duty.

BRANCH MINT AT CARSON CITY.

Additional instructions from the department directed me to visit the branch mint now building at Carson city,‡ Nevada, which I did, in company with J. M.

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*The amount for State of Nevada for June is estimated the same as month of May.

† The amount assayed at the mint includes bars on which the tax had been paid. It is probable that the business of the mint and of private assayers is very nearly equal.

‡ On my way to Carson city I had the pleasure of riding over the Central Pacific Railroad from Sacramento to Alta, a distance of 73 miles, in company with Governor Stanford, president of the railroad, and Louis McLean, of Wells, Fargo & Co., and other gentlemen. The Treasury Department is now issuing to this railroad, for the mountain district of 150 miles, $48,000 of United States 6 per cent. 30-year bonds for each mile constructed. The railroad

Eckfeldt, esq., the melter and refiner of the branch mint at San Francisco. This building is in rapid process of erection. It is of good size, sixty by ninety feet, of two stories, built of a good quality of sandstone, and is exceedingly well arranged. It is located upon a large and handsome lot of ground, entirely disconnected from other buildings. The price of material and labor in currency, (stone, per cord, $16 50, brick $32 50 per thousand, lumber $70 per thousand, lime $27 per ton, mechanics $8 and laborers $5 per day,) is so remarkably high that it seemed to me impossible to complete the building with the amount appropriated for that purpose. The supervising architect is, however, quite confident that it can be finished for $100,000, which is the amount of the appropriation.

As the mines of Nevada are almost entirely silver, and as the exportation of silver is almost wholly in bars, there being but very little demand for silver coin, it will be inexpedient to introduce machinery for coinage into this institution at present. The rooms not required for assaying can be used to advantage for internal revenue and for other purposes.

ASSAY OFFICES.

My visit to California and to the mining regions in the Sierra Nevadas has entirely changed my opinion relative to the propriety of erecting United States assay offices in the remote mining regions. In every mineral district producing five millions of dollars there will be at least three private assay offices, owned by reliable men, the amount of whose business will depend upon the honesty and ability with which it is conducted. Almost every large quartz mill contains an assayer, and the stamp of these assayers is well known at the mint, where their bars are subject at any time to delicate tests.

Private assayers will conduct their business much more economically than government officers, and the large quartz mills will in most cases do their own assaying, even if government offices are located in the same towns.

Assayers of well-established reputations will obtain from large mining corporations compensation for their services, in most cases, nearly or quite double the salaries paid by the United States, or they will earn much more in a private capacity than they will receive if in the employ of the government. The result will be, therefore, that the United States will obtain and retain only indifferent assayers and workmen, or those in its employ will endeavor to increase their pay illegitimately, thus subjecting the United States assay officers to the same charges of injustice and fraud with which private individuals are sometimes accused.*

The experiment of such assay offices receiving bullion at its value, and paying for it in drafts upon the assistant treasurer in New York at a nominal rate,

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seems to be well built, with durable bridges and culverts, and the locomotives and cars are like our own, with similar running time. Three and one-half miles of the road completed is at the maximum grade of 116 feet to the mile. The rates charged by the company seem enormous, and are in *coin* ten cents per mile for passengers, and fifteen cents per mile per ton for freight; which however are much less than the former rates of transportation by wagon. The present way business is large and must be profitable. The numerous trees of sugar and yellow pine on the line of this road, at an altitude of from 3,000 to 6,000 feet, are wonderful in size and beauty; and the road has a grant of 12,800 acres per mile from the government. The work is being prosecuted with great vigor. Fifty miles beyond the terminus of the railroad, in the ravines and among the rocks and trees of the mountains, numerous Chinamen, with pig tail around their heads and in their peculiar dress, were at work, and did not seem to belong to the scenery of the country. Ten thousand of these men are now employed upon the construction of this road. Their wages are $30 per month, which is at least two-thirds less than the cost of other labor.

*The following salaries and wages are paid in coin by the largest (Gould & Currie) mining corporation in Nevada: Superintendent, $8,000 yearly; president, $5,000; secretary, $200 per month; assayer, $400; book-keeper, $200; assistant book-keeper, $200; foreman, $300; assistant foreman, $250; machinists, $6 per day; carpenters, $5 50; blacksmiths, $5 50; watchmen, $4; masons, $4; hostler, $3.

as has been proposed, would be almost certain to work disastrously. Incompetent and dishonest men with weak bonds would become defaulters, and the transportation of bullion to the commercial cities would be attended with great risk and expense.

It would be much better for the government at stated periods to provide an escort, as is the custom in Australia, to convey the dust of the miner to accessible towns, subject to his order on payment of an excise tax provided by law.

If United States assay offices are established in one remote district, other districts will pray Congress or the department to locate offices at points where little gold is produced, or which may temporarily be productive, but which are soon exhausted.

If, however, it is the policy of the government to erect assay offices at such remote points, it should also prohibit private assaying in such districts, and control and direct the whole business.

CABINETS OF ORES.

A cabinet of ores should be established in the Treasury Department at Washington, and in the branch mint in San Francisco. The Pacific coast is particularly rich in almost every variety of ores, and beautiful specimens, of great intrinsic value, can be obtained for such a purpose, almost for the asking, if small appropriations are made for the payment of express charges.

I desire to acknowledge the courtesy and kindness of the different officers of the government, as well as of many of the people of San Francisco, during my stay in that city. I was much indebted to General J. F. Miller, collector of customs, for information and advice upon California matters.

I cannot too heartily thank the Secretary for the privilege of taking the most delightful journey of my life, through the most interesting State of the Union, under circumstances so remarkably pleasant.

I am, very respectfully, your obedient servant,

JOHN J. KNOX.

Hon. HUGH MCCULLOCH,
Secretary of the Treasury.

No. 4.

Gold, silver, and copper coinage at the mint of the United States in the several years from its establishment in 1792, the coinage at the branch mints, and the assay office, New York, from their organization to June 30, 1866.

Years.	Gold.	Silver.	Copper.	Total.
1793 to 1795	$71,485 00	$370,683 80	$11,373 00	$453,541 80
1796	102,727 50	79,077 50	10,324 40	192,129 40
1797	103,423 50	12,591 45	9,510 34	125,524 29
1798	205,610 00	330,291 00	9,797 00	545,698 00
1799	213,285 00	323,515 00	9,106 68	645,906 68
1800	317,760 00	224,296 00	29,279 40	571,335 40
	1,014,290 00	1,440,454 75	79,390 82	2,534,135 57
1801	422,570 00	74,758 00	13,628 37	510,956 37
1802	423,310 00	58,343 00	34,422 83	516,075 83
1803	258,377 50	87,118 00	25,203 03	370,698 53
1804	258,642 50	100,340 50	12,844 94	371,827 94
1805	170,367 50	149,388 50	13,483 48	333,239 48
1806	324,505 00	471,319 00	5,260 00	801,084 00
1807	437,495 00	597,448 75	9,652 21	1,044,595 96
1808	284,665 00	684,300 00	13,090 00	982,055 00
1809	169,375 00	707,376 00	8,001 53	884,752 53
1810	501,435 00	638,773 50	15,660 00	1,155,868 50
	3,250,742 50	3,569,165 25	151,246 39	6,971,154 14
1811	497,905 00	608,340 00	2,495 95	1,108,740 95
1812	290,435 00	814,029 50	10,755 00	1,115,219 50
1813	477,140 00	620,951 50	4,180 00	1,102,271 50
1814	77,270 00	561,687 50	3,578 30	642,535 80
1815	3,175 00	17,308 00	.....	20,483 00
1816	.....	28,575 75	28,209 82	56,785 57
1817	.....	607,783 50	39,484 00	647,267 50
1818	242,940 00	1,070,454 50	31,670 00	1,345,064 50
1819	258,615 00	1,140,000 00	26,710 00	1,425,325 00
1820	1,319,030 00	501,680 70	44,075 50	1,864,786 20
	3,166,510 00	5,970,810 95	191,158 57	9,328,479 52
1821	189,325 00	825,762 45	3,890 00	1,018,977 45
1822	88,980 00	805,806 50	20,723 39	915,509 89
1823	72,425 00	895,550 00	.....	967,975 00
1824	93,200 00	1,752,477 00	12,620 00	1,858,297 00
1825	156,385 00	1,564,583 00	14,926 00	1,735,894 00
1826	92,245 00	2,002,090 00	16,344 25	3,110,679 25
1827	131,565 00	2,869,200 00	23,577 32	3,024,342 32
1828	140,145 00	1,575,600 00	25,636 24	1,741,381 24
1829	295,717 50	1,994,578 00	16,580 00	2,306,875 50
1830	643,105 00	2,495,400 00	17,115 00	3,155,620 00
	1,903,092 50	16,781,046 95	151,412 20	18,835,551 65

No. 4.—*Gold, silver, and copper coinage, &c.*—Continued.

Years.	Gold.	Silver.	Copper.	Total.
1831	$714,270 00	$3,175,600 00	$33,603 60	$3,923,473 60
1832	798,435 00	2,579,000 00	23,620 00	3,401,065 00
1833	978,550 00	2,759,000 00	28,160 00	3,765,710 00
1834	3,954,270 00	3,415,002 00	19,151 00	7,388,423 00
1835	2,186,175 00	3,443,003 00	39,489 00	5,668,667 00
1836	4,135,700 00	3,606,100 00	23,100 00	7,764,900 00
1837	1,148,305 00	2,096,010 00	55,583 00	3,299,898 00
1838	1,809,595 00	2,315,250 00	63,702 00	4,188,547 00
1839	1,375,760 00	2,098,636 00	31,286 61	3,505,682 61
1840	1,690,802 00	1,712,178 00	24,627 00	3,427,607 00
	18,791,862 00	27,199,779 00	342,322 21	46,333,963 21
1841	1,102,107 50	1,115,875 00	15,973 67	2,233,957 17
1842	1,833,170 50	2,325,750 00	23,833 90	4,182,754 40
1843	8,302,797 50	3,722,260 00	24,283 20	12,049,330 70
1844	5,428,230 00	2,235,550 00	23,977 52	7,687,757 51
1845	3,756,447 50	1,873,200 00	38,948 04	5,668,595 54
1846	4,034,176 57	2,558,580 00	41,208 00	6,633,965 50
1847	20,221,385 00	2,374,450 00	61,836 69	22,657,671 69
1848	3,775,512 50	2,040,050 00	64,157 99	5,879,720 49
1849	9,007,761 50	2,114,950 00	41,984 32	11,164,695 82
1850	31,981,738 50	1,866,100 00	44,467 50	33,892,306 00
	89,443,328 00	22,226,755 00	380,670 83	112,050,753 83
1851	62,614,492 50	774,397 00	99,635 43	63,488,524 93
1852	56,846,187 50	999,410 00	50,630 94	57,896,228 44
1853	55,213,906 94	9,077,571 00	67,059 78	64,358,537 72
1854	52,094,595 47	8,619 270 00	42,638 35	60,756,503 82
1855	52,795,457 20	3,501,245 00	16,030 79	56,312,732 99
1856	59,343,365 35	5,196,670 17	27,106 78	64,567,142 30
1857, (Jan. 1 to June 30, inclusive)	25,183,138 68	1,601,644 46	63,510 46	26,848,293 60
1858, fiscal year	52,889,800 29	8,233,287 77	234,000 00	61,357,088 06
1859, fiscal year	30,409,953 70	6,833,621 47	307,000 00	37,550,585 17
1860, fiscal year	23,447,283 35	3,250,636 26	342,000 00	27,039,919 61
	470,838,180 98	48,087,763 13	1,249,612 53	520,175,556 64
1861	80,708,400 64	2,883,706 94	101,660 00	83,693,767 58
1862	61,676,576 55	3,231,081 51	116,000 00	65,023,658 06
1863	22,645,729 90	1,564,297 22	478,450 00	24,688,477 12
1864	23,982,748 31	850,086 99	463,800 00	25,296,635 30
1865	30,685,699 95	950,218 69	1,183,330 00	32,819,248 64
1866	37,429,430 46	1,596,646 58	646,570 00	39,672,647 04
	257,128,585 81	11,076,037 93	2,989,810 00	271,194,433 74

No. 4.—*Gold, silver, and copper coinage, &c.*—Continued.

RECAPITULATION OF COINAGE FROM 1793 TO 1866, INCLUSIVE.

Years.	Gold.	Silver.	Copper.	Total.
1793 to 1800, 8 yrs	$1,014,290 00	$1,440,454 75	$79,390 82	$2,534,135 57
1801 to 1810, 10 yrs.	3,250,742 50	3,569,165 25	151,246 39	6,971,154 14
1811 to 1820, 10 yrs	3,166,510 60	5,970,810 95	191,158 57	9,328,479 52
1821 to 1830, 10 yrs.	1,903,092 50	16,781,046 95	151,412 20	18,835,551 65
1831 to 1840, 10 yrs.	18,791,862 00	27,199,779 00	342,322 21	46,333,963 21
1841 to 1850, 10 yrs.	89,443,328 00	22,226,755 00	380,670 83	112,050,753 83
1851 to 1860, 9½ yrs.	470,838,180 98	48,087,763 13	1,249,612 53	520,175,556 64
1861 to 1866, 6 yrs.	257,128,585 81	11,076,037 93	2,989,810 00	271,194,433 74
Total, 72½ yrs.	845,536,591 79	136,351,812 96	5,535,623 55	987,424,028 30

RECAPITULATION OF AVERAGES OF COINAGE FOR EACH DECADE FROM 1793 TO 1866, INCLUSIVE.

Years.	Gold.	Silver.	Copper.	Total.
1793 to 1800, 8 yrs.	$126,786 25	$180,056 84	$9,923 85	$316,766 94
1801 to 1810, 10 yrs.	325,074 25	356,916 52	15,124 64	697,115 41
1811 to 1820, 10 yrs.	316,651 00	597,081 09	19,115 86	932,847 95
1821 to 1830, 10 yrs.	190,309 25	1,678,104 69	15,141 22	1,883,555 16
1831 to 1840, 10 yrs.	1,879,186 20	2,719,977 90	34,232 22	4,633,396 32
1841 to 1850, 10 yrs	8,944,332 80	2,222,675 50	38,067 08	11,205,075 38
1851 to 1860, 9½ yrs.	49,561,913 79	5,061,869 80	131,538 16	54,755,321 75
1861 to 1866, 6 yrs.	42,854,764 30	1,846,006 32	498,301 66	45,199,072 29

No. 5.

Statement exhibiting the exports and imports of coin and bullion from 1821 *to* 1866, *inclusive, and also the excess of imports and exports during the same years.*

Fiscal year ending	Imported.	EXPORTED.			Excess of imports.	Excess of exports.
		American.	Foreign.	Total.		
September 30.....1821	$8,064,890	.....	$10,478,059	$10,478,059	.....	$2,413,169
1822	3,369,846	.....	10,810,180	10,810,180	.....	7,440,334
1823	5,097,896	.....	6,372,897	6,372,897	.....	1,275,091
1824	8,378,970	.....	7,014,552	7,014,552	$1,366,148	.....
1825	6,150,765	.....	8,797,055	8,797,055	.....	2,646,290
1826	6,880,966	$605,855	4,098,678	4,704,533	2,176,433	.....
1827	8,151,130	1,043,574	6,971,306	8,014,880	136,250	.....
1828	7,489,741	693,037	7,550,439	8,243,476	.....	753,735
1829	7,403,612	612,886	4,311,134	4,924,020	2,479,592	.....
1830	8,155,964	937,151	1,241,622	2,178,773	5,977,191	.....
1831	7,305,945	2,058,474	6,956,457	9,014,931	.....	1,708,986
1832	5,907,504	1,410,941	4,245,399	5,656,340	251,164	.....
1833	7,070,368	366,842	2,244,859	2,611,701	4,458,667	.....
1834	17,911,632	400,500	1,676,258	2,076,758	15,834,874	.....
1835	13,131,447	729,601	5,748,174	6,477,775	6,633,672	.....
1836	13,400,881	345,738	3,978,598	4,324,336	9,076,545	.....
1837	10,516,414	1,283,519	4,692,730	5,976,249	4,540,165	.....
1838	17,747,116	472,941	3,035,105	3,508,046	14,239,070	.....
1839	5,595,176	1,908,358	6,868,385	8,776,743	.....	3,181,567
1840	8,882,813	2,235,073	6,181,941	8,417,014	465,799	.....
1841	4,988,633	2,746,486	7,287,846	10,034,332	.....	5,045,699
1842	4,087,016	1,170,754	3,642,785	4,813,539	.....	726,523
9 months to June 30...1843	22,390,559	107,429	1,413,362	1,520,791	20,869,768	.....
Year ending June 30...1844	5,830,429	183,405	5,270,809	5,454,214	376,215	.....
1845	4,070,242	844,446	7,702,049	8,600,495	.....	4,536,253
1846	3,777,732	423,851	3,481,417	3,905,268	.....	127,536
1847	24,121,289	62,620	1,844,404	1,907,024	22,214,265	.....
1848	6,360,284	2,709,412	13,141,204	15,841,616	.....	9,481,392
1849	6,651,240	956,874	4,447,774	5,404,648	1,246,592	.....
1850	4,628,792	2,046,679	5,476,315	7,522,994	.....	2,894,202
1851	5,453,592	18,069,580	11,403,172	29,472,752	.....	24,019,160
1852	5,505,044	37,437,837	5,236,298	42,674,135	.....	37,169,091
1853	4,201,382	23,548,535	3,938,340	27,486,875	.....	23,285,493
1854	6,939,342	38,062,570	3,218,934	41,281,504	.....	34,342,162
1855	3,659,812	53,957,418	2,289,925	56,247,343	.....	52,587,531
1856	4,207,632	44,148,279	1,597,206	45,745,485	.....	41,537,853
1857	12,461,799	60,078,352	9,055,570	69,136,922	.....	56,675,123
1858	19,274,496	42,407,246	10,225,901	52,633,147	.....	33,358,651
1859	7,434,789	57,502,305	6,385,106	63,887,411	.....	56,452,622
1860	8,550,135	50,946,851	9,599,388	66,546,239	.....	57,996,104
1861	32,314,298	23,709,870	4,364,965	28,164,835	4,149,463	.....
1862	16,415,052	31,044,651	5,842,989	36,887,640	.....	20,472,588
1863	9,584,105	55,993,562	8,163,049	64,156,611	.....	54,572,506
1864	13,115,612	64,483,800	4,906,685	69,390,485	.....	56,274,873
1865	7,225,377	51,825,277	2,522,907	54,348,184	.....	47,122,807
1866	10,329,156	82,643,374	3,400,697	86,044,071	.....	75,714,915

NOTE.—Returns of imports into New Orleans for the 2d, 3d, and 4th quarters of 1866 not received.

ALEX. DELMAR, *Director.*

TREASURY DEPARTMENT,
Bureau of Statistics, October 31, 1866.

TREASURY DEPARTMENT,
August 2, 1866.

SIR: In entering upon your duties as special commissioner to collect mining statistics in the States and Territories west of the Rocky mountains, it is important that you should clearly understand the objects designed to be accomplished by this department and by Congress.

The absence of reliable statistics in any department of the government on the subject of mines and mining in our new mineral regions, and the inconvenience resulting from it, induced Congress at its last session to appropriate the sum of ten thousand dollars for the collection of information of all kinds tending to show the extent and character of our mineral resources in the far west.

The special points of inquiry to which your attention will necessarily be directed are so varied, and embrace so large a scope of country, that it will scarcely be practicable for you to report upon them in full by the next session of Congress.

I entertain the hope, however, that you will be enabled by that time to collect sufficient data to furnish, in the form of a preliminary report, the basis of a plan of operations by which we can in future procure information of a more detailed and comprehensive character.

The success of your visit to the mineral regions, in carrying out the objects contemplated, must depend, in a great measure, upon the judicious exercise of your own judgment, and upon your long practical acquaintance with the country, your thorough experience of mining operations, and your knowledge of the best and most economical means of procuring reliable information.

The department will not, therefore, undertake to give you detailed instructions upon every point that may arise in the course of your investigations. It desires to impress upon you, in general terms, a few important considerations for your guidance, leaving the rest to your own judgment and sense of duty.

1. All statistics should be obtained from such sources as can be relied upon. Their value will depend upon their accuracy and authenticity. All statements not based upon actual data should be free from prejudice or exaggeration.

2. In your preliminary report a brief historical review of the origin of gold and silver mining on the Pacific coast would be interesting, in connection with a statement of the present condition of the country, as tending to show the progress of settlement and civilization.

3. The geological formation of the great mineral belts, and the general characteristics of the placer diggings and quartz ledges, should be given in a concise form.

4. The different systems of mining in operation since 1848, showing the machinery used, the various processes of reducing the ores, the percentage of waste, and the net profits.

5. The population engaged in mining, exclusively and in part; the capital and labor employed; the value of improvements; the number of mills and steam engines in operation; the yield of the mines worked; the average of dividends and average of losses in all the operations of mining.

6. The proportion of agricultural and mineral lands in each district; the quantity of woodland; facilities for obtaining fuel; number and extent of streams and water privileges.

7. Salt beds, deposits of soda and borax, and all other valuable mineral deposits.

8. The altitude; character of the climate; mode and cost of living; cost of all kinds of material; cost of labor, &c.

9. The population of the various mining towns; the number of banks and banking institutions in them; the modes of assaying, melting, and refining bullion; the charges upon the same for transportation and insurance.

10. Facilities in the way of communication—postal and telegraphic lines; stage routes in operation; cost of travel; probable benefits likely to result from the construction of the Pacific railroad and its proposed branches.

11. The necessity for assay offices and public depositories; what financial facilities may tend to develop the country and enhance its products.

12. Copies of all local mining laws and customs now regulating the holding and working of claims.

13. The number of ledges opened and the number claimed; the character of the soil and its adaptation to the support of a large population.

Upon all these points it is very desirable that we should possess reliable information. Whatever tends to develop the vast resources of our new States and Territories must add to the wealth of the whole country.

I am extremely solicitous that the information collected should be ample and authentic.

Trusting that you may be enabled to make such a report as will be of great public utility, and at the same time promote the interests of the miners, to whose industry and energy so much is due,

I am, very respectfully, your obedient servant,

H. McCULLOCH,
Secretary of the Treasury.

J. Ross Browne, Esq., *Washington, D. C.*

Treasury Department,
September 12, 1866.

Sir: Enclosed is a copy of instructions to Mr. J. Ross Browne, who has been appointed special commissioner to collect mining statistics in the States and Territories west of the Rocky mountains.

As the important mining regions of Colorado and Montana are mostly east of the Rocky mountains, you are hereby appointed to collect statistical information concerning the gold and silver districts of those western Territories, and also the gold and silver productions of the basin of Lake Superior.

You will, so far as practicable, be governed by the instructions communicated to Mr. Browne on the 2d of August.

Although not within the immediate scope of the requirements by Congress, you will extend your inquiry to the gold region of the Alleghanies.

You are also instructed to embody in your report whatever information is in your possession, or which it is possible for you to acquire, in relation to the gold and silver productions of Canada, Nova Scotia, Australia, Siberia, and other countries, for the purpose of comparison with the productions of the United States.

It will be desirable, also, that you shall present the statistics of emigration and transportation from the Atlantic and Mississippi slope to the interior or mining districts of the United States from the epoch of gold discovery in 1848 to the present time. * * * * * * *

It is expected that you will continue your present labors, for the information of the department, upon the commercial relations of the United States and British America.

In addition thereto you will report at the earliest practicable moment during the ensuing session of Congress upon the subjects above indicated.

I am, very respectfully,

HUGH McCULLOCH,
Secretary of the Treasury.

James W. Taylor, Esq.
Special Agent Treasury Department, Washington, D. C.

REPORT OF BOARD OF SUPERVISING INSPECTORS OF STEAMBOATS.

OFFICE U. S. SUPERVISING INSPECTOR NINTH DISTRICT,
Buffalo, N. Y., October 24, 1866.

SIR: In compliance with your request upon the president of the board, I have the honor to transmit to you at the earliest possible period the annual report of the board of supervising inspectors.

Very respectfully,

A. S. BEMIS,
President Board of Supervising Inspectors.

Hon. HUGH MCCULLOCH,
Secretary of the Treasury, Washington, D. C.

SIR: The board of supervising inspectors of steamboats, in pursuance of their adjournment at the last annual meeting, convened at Buffalo, New York, on the 10th day of October, 1866, and having had under consideration various matters pertaining to the steamboat inspection laws, beg leave to present to you their fifteenth annual report.

Since the last annual meeting of this board, Congress has enacted some very important provisions amendatory of the laws governing the inspection of steam-vessels, as well as the inspectors in their official conduct, all of which, if strictly enforced and complied with, cannot produce other than the most beneficial results, both in the future application and execution of the steamboat inspection laws, and in strengthening the efforts of the government to protect life and property on board of vessels amenable to such laws.

It may not be out of place to refer specially to some of the important measures inaugurated by the amendments referred to.

The embarrassments and hindrances to commerce upon the western rivers, growing out of the combinations or associations of pilots and engineers, will meet with a salutary check, under the law requiring the introduction of what may be regarded as an apprentice system in the piloting of steam-vessels, compelling the pilot in charge to admit into the pilot-house any person or persons whom the captain or owners of any steamboat may desire to place there, for the purpose of acquiring the knowledge of piloting; also prescribing a penalty upon engineers and pilots licensed by the inspectors who shall refuse to serve as such, without a reasonable excuse for such refusal or neglect, and such reasons to be delivered to the applicant in writing. These requirements by law were very much needed, and the same meet the approbation of this board, and are universally commended by the ownership of steamers upon the western rivers.

The requirement by law of an additional safety-valve to be placed upon the boilers of every steamer, and to be secured by the inspectors against the interference of all persons engaged in the management of the vessel or her machinery, will prove an invaluable addition to the inspection laws. The peculiar manner in which this object is to be attained was delegated by Congress to this board to devise, and the subject has had a full consideration by the board, resulting in the establishment of rules and regulations governing the construction and application of the secured valve that will preclude all possibility of its being tampered with without certain detection. In a word, the locked safety-valve, so called, as designed by this board, with the lock and stamp to secure the same, as adopted by the board at Boston, will prove a most vigilant and positive sentinel over any steamboat engineer who shall, under any circumstances, carry a working power of steam beyond that prescribed by law and allowed by the inspectors.

The recommendation by this board at the late meeting at Boston, Massachusetts, that the government should furnish a series of stamps to be used in connection with the lock upon the secured safety-valve has been fully reconsidered, and after experimenting upon the possibility of destroying the stamp by extreme heat or moisture while in its position, the report of the committee by whom the tests were made will justify the conclusion that the stamp will prove the chief feature of security in the use of the lock adopted by this board to be used upon the secured valve. This provision of the law is being enforced partially where circumstances will admit of its immediate application, and by the rules of this board will be made general throughout the United States on and after the first day of April, 1867.

On reference to the statement herewith submitted of transactions and events that have occurred during the year ending September 30, 1866, it will be seen that explosions have caused the chief portion of the loss of life upon steam vessels of the United States, as well as a large amount of the loss of property upon such vessels from all causes. This board, therefore, has no hesitancy in assuring you that this source of destruction of life and property will receive a decided check, and the locked safety valve upon all steamboat boilers will prove the merits of its application, by comparing the future returns of mortality on board of steam vessels by explosion with those of the past.

The modification by law of the signal light system, so as to adapt it to the necessities of western river navigation, and restoring the stern range light, as formerly used, was very desirable, and this important feature of the steamboat law is now as perfect as could be desired.

The penalties prescribed in the recent enactments by Congress upon inspectors for exercising the functions of the office of steamboat inspector, who shall be connected with any association of pilots, engineers, &c., cannot but prove effective in settling much of the difficulty heretofore existing between owners and employés on board of western river steamers, as well as the misunderstandings that have existed between supervising and local inspectors. Complaints have been repeatedly made to this board from some of the districts of an apparent wilfulness on the part of local inspectors to embarrass and hinder the supervising inspectors in the free and full discharge of their duty. Such disturbances are the legitimate offsprings of the associations above referred to, and such conduct on the part of any local inspector cannot be too strongly condemned. When it exists, in fact, the offender or offenders should be speedily visited with such punishment as the nature of the case may demand.

The attendance upon the meetings of this board of a special agent from the Treasury Department, to confer with and suggest to the board such alterations and amendments to the rules and regulations and laws governing the general business of the supervising and local inspectors, forms a gratifying feature in the general routine of business before the board and will be productive of good results. The board refers with pleasure to the courteous and gentlemanly manner in which Captain W. M. Mew, the special agent, on the occasion of the present meeting imparted many valuable suggestions from the Secretary of the Treasury relating to matters of business before the board. It is indeed hoped that these conferences at the annual meetings may be continued in the future.

The subject-matter of your communication to this board, under date of October 5, 1866, has been carefully considered, and is deemed of sufficient importance to warrant further legislation to accomplish the objects therein referred to, and the same has been committed to the hands of a committee of five members of this board to take such action thereon as the subject may demand, and as you may be pleased to suggest.

The following is an aggregate statement of transactions and events that have occurred during the year, as set forth in the detailed reports of the several supervising inspectors for their respective districts, and herewith submitted:

Total number of steamers inspected	2,796
Tonnage of steamers inspected	951,391
Total number of pilots licensed	4,307
Total number of engineers licensed	5,051
Total number of lives lost by explosion	588
Total number of lives lost by collision	134
Total number of lives lost by fire	23
Loss of property by explosions	$631,000
Loss of property by fire	1,995,000
Loss of property by wreck or foundering	509,000
Loss of property by collision	461,500

The following reports from supervising districts herewith annexed will show, in detail, the statistics of the several districts.

All of which is respectfully submitted:

ASAPH S. BEMIS, *President.*
H. G. HAZEN, *Secretary.*

Hon. HUGH MCCULLOCH,
Secretary of the Treasury, Washington, D. C.

FIRST SUPERVISING DISTRICT.

During the year ending August 31, 1866, there have been inspected in the district of San Francisco 73 steam-vessels, with an aggregate tonnage of 42,738 tons; 43 pilots and 118 engineers have also been licensed at this port. There have been inspected in the district of Oregon 26 steam-vessels, with an aggregate tonnage of 4,074 tons, and 50 pilots and 41 engineers have been licensed. Aggregate tonnage of steamers inspected on the Pacific coast during the year, 46,812 tons.

There has been one accident in this district during the year by which life has been lost. On the 12th day of October, 1865, the starboard boiler of the low-pressure steamer Yo Semite exploded immediately after the steamer had left the landing at Rio Vista, on her regular trip from Sacramento to San Francisco, causing the death of 68 persons, 30 of whom were Chinese deck passengers. This boiler, which was in the hold of the vessel, exploded on the upper part of the main shell, commencing at the foot of the steam-chimney and extending along the top of the boiler, and the fracture was of such a character as to leave it in much doubt what was in fact the immediate cause of the explosion. The evidence shows that there was a sufficient supply of water in both boilers at the time; and indeed there is not any reason to believe otherwise, as all the fire surfaces of the boiler remained in good condition after the explosion. The boilers of this steamer were only about two and a half years old, were nine feet in diameter, and made of iron of five-sixteenths of an inch in thickness, and were what is known as return tubular boilers. As is sometimes the case with boilers of this character, it was found that a very rapid corrosion of the iron of the whole upper portion of the shell above the water-line had taken place, wasting the iron away at the rate of about one-sixteenth of an inch in thickness a year; and it is no uncommon occurrence in boilers constructed with tall steam-chimneys to convey the escaping heat from the furnaces through two decks of light wood-work, that the steam-chimney becomes cracked at its point attachment to the shell of the boiler from the continual expansion and contraction of the parts; and this occurs not unfrequently soon after the boiler is put into use and before the parts have become wasted by corrosion. This is remedied by patching. It is probable that this was the primary cause of the

rupture in the case of the Yo Semite, and the iron at this part being unusually wasted, the crack extending through the wasted portion along the top of the boiler. All the engineers called on the examination, some of them of much experience, were unanimous in their testimony that they had never witnessed so rapid a corrosion of iron as had taken place in the shell of this boiler. The person who was in charge of the engine department of the steamer is a man of most reliable character—an industrious, attentive, and skilful engineer, who has been in the employ of this company for many years, and it was held that he could not be fairly charged with neglect or inattention under the circumstances.

This case was a very similar one to that of the steamer St. John, on the Hudson river, one of the boilers of which exploded about the same time and very nearly in the same part of the shell, giving rise to a number of valuable experiments illustrating the great difference of temperature of the contents and shell of the boiler at different parts, showing the severe and irregular strains which the iron of this class of boilers is required to sustain in ordinary working, and it is to be hoped that the partial light which has been already thrown upon the subject may be the means of guiding us in a direction through which the difficulty here alluded to may be ere long fully surmounted.

Many imperfections of construction in new boilers, and also defects arising from use, have, during the year, been discovered by examination and by the aid of the hydrostatic test, the great value of which, as an auxiliary means of determining the soundness of boilers, is becoming every year more widely acknowledged.

During the year there have been a few cases of breakage of machinery, but not of an unusual or disastrous character—in no case resulting in injury to the person.

WM. BURNETT,
Supervising Inspector First District.

SECOND SUPERVISING DISTRICT.

During the year ending September 30, 1866, there have been inspected in the district of New York 612 steam-vessels, with an aggregate tonnage of 264,000 tons, and 429 pilots and 1,022 engineers have also been licensed at this port.

There have been inspected in the district of Philadelphia 240 steam-vessels, with an aggregate tonnage of $55{,}195\frac{53}{100}$ tons, and 194 pilots and 306 engineers have been licensed.

There have been inspected in the district of Boston 81 steam-vessels, with an aggregate tonnage of 42,734 tons, and 96 pilots and 170 engineers have been licensed.

There have been inspected in the district of New London 54 steam-vessels, with an aggregate tonnage of 36,143 tons, and 39 pilots and 45 engineers have been licensed.

There have been inspected in the district of Portland, Maine, 20 steam-vessels, with an aggregate tonnage of 28,000 tons.

Aggregate tonnage of steamers inspected in the second district during the year, 426,072.

Several accidents have occurred to passenger and freight steamers, some of quite a serious character.

The first of these was the explosion of the port boiler of the steamer St. John, which occurred on the Hudson river, about five miles above the city of New York, while on her down trip from Albany to New York, on the morning of the 29th day of October, 1865. By this accident fifteen lives were lost; the greatest

number were passengers, and some of the crew. The St. John is a side-wheel steamer of the largest class of river boats, measuring 2,645 tons, and has two low-pressure boilers, 28½ feet long, 13½ feet width of front, 12 feet diameter of shell, tubular returns; these are set on the guards in the same manner usual on the Hudson and other rivers.

These boilers were made of iron of varying thickness and stamped as required by law, and were considered, when inspected, first-class boilers; it was found, on examination after the explosion, that one sheet was of very defective iron, but the defects were not visible to the eye.

There is no evidence, however, that there was a deficiency of water or an over-pressure of steam at the time of the explosion, and the cause is somewhat shrouded in mystery; but the local inspectors are of the opinion that it resulted from the continuous pulsation from the immense height of her steam chimneys. These boilers have since been greatly strengthened by the placing of T iron of the dimensions of 6×4 inches; also other bracings have been done. It is now thought the boilers are perfectly secure against the pressure allowed.

November 22, 1865, the steamer Mississippi, when only a few hours at sea, bound from New York to New Orleans, broke her crank shaft, and was towed back to this port for repairs by the steamship Nevada. It was found, on her return to port, it could be clamped and made perfectly secure to proceed on her voyage.

November 30, when the steamship City of Bath was on her passage to Boston, and when passing through Martha's Vineyard and near Holmes's Hole, the engineer mistook the bell signals, in consequence of which she got ashore, but subsequently got off with slight damage, and proceeded on her voyage.

December 5, 1866, the steamship Weybosset took fire while lying at her dock on the west side of the city, and was damaged to the amount of $15,000. To save her from a total loss, it was found necessary to scuttle her; she sank to near her upper deck. No lives were lost.

December 29, 1865, a few hours after the arrival of the steamboat Commonwealth, at Groton, Connecticut, and while she was being discharged of her freight, it was reported that the depot was on fire. Every exertion was made to get the vessel from the dock, but in consequence of the extreme low stage of the tide it was found impossible to remove her. About this time the fire had reached the roof of the shed over the depot, which was covered with a coating of patent roofing paper, saturated with tar; this caused the fire to spread very rapidly, and the heat became so intense that the men were obliged to leave the upper deck of the steamer, where they were engaged pumping and endeavoring to confine the fire to the depot. In a few minutes after they had left their station, which they were forced to do, the vessel caught fire, and in about two hours was totally destroyed, with nearly all her valuable cargo. Fortunately, all her passengers, or nearly all, had taken the early train for Boston, on the arrival of the boat from New York; otherwise the loss of life perhaps would have been greater. As it was, only one life is known to have been lost. The estimated loss by this disaster was near $1,000,000.

The steamship Constitution, one of a regular line between New York and Savannah, left Savannah December 23, in the afternoon, with a full cargo of cotton and a number of passengers, bound for New York. After leaving Savannah she encountered heavy weather, during which time her machinery became deranged, and her boiler worked in its bed. It was found necessary to stop the engine, to secure her boiler and repair other damages. This required some time, and several hours were consumed in making the necessary repairs. In the mean time all sail had been set to keep the ship under control, but the wind was light, and consequently little advantage was gained by her sails. During this gale she had encountered, the wind prevailed from a southeasterly quarter, with a heavy sea running, which continued sometime after the gale had abated, with a strong current from the same direction. The sea and current com-

bined setting directly on the land, carried the ship much farther out of her calculated position than the captain was aware of; the captain, probably anxious to have the damage to his engine and boiler repaired, left the deck in charge of a junior officer, went below to assist the engineer, being a mechanic himself, to repair the damage, and remained below some hours, and until the engine was set to work again, and, as is very natural, thinking himself quite safe in steering a direct course, not suspecting for a moment the strength of the current that had been acting on the ship during the interval of stopping the engine and starting of it again; this proved to be a fatal error. On the morning of the 27th of December, at two o'clock in the morning, the ship struck on the outer point of Cape Lookout shoal, and became a total loss; the breakers running so high, it was found impossible to use the life boats, although several attempts were made; in every case the boats were either stove or carried off from the ship before any passengers could be placed on board; each passenger, however, was furnished with a life-preserver, which was all that was left to save life excepting such pieces of the wreck as could be caught by the poor unfortunates now struggling in the water, as the ship had gone to pieces; eighteen passengers and twelve of the crew lost their lives; two passengers and ten of the crew were saved. There was found a boat that was washed away from alongside of the ship when attempting to lower her into the water; during the day she was carried through the breakers and supposed to have got into an eddy current and their remained nearly in the same position until she was found by some of the crew who were drifting along on a piece of the wreck; thus they were enabled to give assistance to those that were saved and carried safely to land. The value of the ship is said to be $80,000, and 728 bales of cotton valued at $183,000.

The chief officer of the ship, a brother of the captain, lost his life. It is known that every officer on board used every means available to preserve the lives of the passengers, and in all cases gave precedence to passengers when any portion of the wreck offered any inducement to save life.

January 3, 1866, the steam-tug Neptune, engaged in towing ships from sea to the city, left the city at about 4 o'clock a. m. of the above date, and proceeded down to Sandy Hook, arriving there before day in a thick fog, anchored to one of the channel buoys to wait for daylight or clear weather, in company with some other boats on the same business and guided by same circumstances. While lying made fast to the buoy, it appears that the engineer fell asleep, and neglected his duties in allowing the water in the boilers to get below a safe point. This inattention to his duties caused the explosion of her boiler, whereby he lost his own life, and severely scalding two others of the crew, and the sinking of the boat in six fathoms of water—a total wreck. Value of boat, $25,000. The crew were saved by a tug close by at the time of the explosion.

January, 1866, the steamer Plymouth Rock left on her regular trip from Stonington, Connecticut, to New York on the night above mentioned. The weather being very stormy at the time, the captain was induced to keep close to the north shore of the sound, to keep in smooth water, and to avoid the rough sea off shore. The atmosphere at the time was thick, and the distance from lights could not be accurately judged. Although the pilot steered a course to clear a well-known rock or reef lying off Greenwich Point, Connecticut, at 1.40 a. m. the boat struck on one of the outside sunken rocks on the outer point of the reef, and was so badly damaged the captain found it necessary to run his boat on shore at the nearest point to save the lives of his passengers and crew, and with great difficulty reached the shore before the boat sank, where he landed all his passengers safely. This is one of those cases where prompt action and presence of mind in all probability saved the lives of several hundred passengers and fifty or sixty of a crew, including officers. Damage to the boat unknown.

January, 1866, the steamship Wyandott, on her passage from Boston for

New York, with a valuable freight on board, when near Cape Cod encountered a severe gale of wind from the northeast, with very high sea, causing the ship to labor heavily, and in consequence of which she sprang a leak, which forced the captain to put back for Boston, but the leak increased so fast as to put out the fires while yet some miles from Boston harbor. The captain here let go his anchors, but the chains parted, and the ship was drifting among the rocks. The crew then took to their boats to save their lives, as it would have been impossible to have done so had they stayed by the vessel until she struck the rocks, the sea running so high at the time. The ship struck the rocks, and in one hour was all shattered to pieces. No lives were lost. Crew arrived safely in Boston. Value of ship said to be $60,000.

January, 1866, the steam propeller Oceanus, when on her regular trip from Providence, Rhode Island, to New York, with freight and passengers, and when passing Fisher's island, at the entrance of Long Island sound, the weather being very thick at the time—land and lights could not be seen at any distance from the boat—and the current having carried her out of her course somewhat, struck on the southeast point of the island and soon sank to her upper deck. Her cargo was much damaged, and a great portion had to be discharged before she could be got off. She has since been got off and towed to New York for repairs. No lives were lost. Damage not known.

April 10, 1866, the steamship Vera Cruz sailed from New York for Vera Cruz, *via* Havana, with a full cargo and a number of passengers. On the morning of the 12th, the weather clear and pleasant, she ran on shore near Oregon inlet, on the coast of North Carolina, some thirty-five miles north of Cape Hatteras, and, with her cargo, became a total loss. Her passengers were all landed safely on the beach, and reached Norfolk in safety. The amount of property lost has not been ascertained.

April, 1866, the steam-tug C. Heyner, engaged in towing canal-boats and timber rafts between Troy and Albany, while engaged in towing a raft, exploded her boiler. The cause of the explosion has not been ascertained, as none of the crew were saved and the boat was blown to pieces and sunk. The captain was the owner of the boat, and was an engineer.

April, 1866, the steamboat City of Norwich, while on her regular trip from Norwich for New York, when off Huntington, Long island, came in collision with the schooner S. Van Vleit, bound to Fair Haven, Connecticut, with a cargo of oysters. The schooner struck the steamer just forward of her port water wheel, staving in nearly ten feet of her side, causing the steamer to fill very fast. The water rushed in with much violence, and soon reached the boilers and furnaces. Here the water entered the lower furnaces and forced the fire and flames from the lower to the upper, forcing open the upper doors, bursting into the fire-room in a body as large as the doors would admit, setting fire to the boat instantaneously. This caused consternation among the passengers, some jumping overboard and others running wildly about the decks. It was most fortunate at this time that one of the Providence boats came up, lowered her boats, and rescued all the passengers that were saved. The fact noticeable in this case was that the fire spread so rapidly that every boat was enveloped in flames except one; and it is said it would have been better for all if she had been also. No sooner had they got her into the water than great numbers rushed into and at once overturned her. It is thought that more lives were lost in this way than from any other cause. Twelve persons are known to have lost their lives within one hour from the time of the collision. Both steamboat and schooner were sunk, the former partially burnt above her main deck; the latter lost bowsprit, bow stove in, and foremast gone. By this accident, the amount of property lost is estimated at about $300,000.

July 4, 1866, the steamboat Baltimore was destroyed by fire while lying at her dock in New York. It is supposed that the depot caught fire from a fire-

cracker. The depot, boat, and a large amount of freight were destroyed. One person is supposed to have lost his life, and two were badly burnt. Value of boat, $50,000.

July 9, 1866, the steam tug Wyoming, engaged in towing in the harbor, had finished her day's work, and tied up for the night, and blown off her steam. The captain gave orders to the engineer to have his boiler and tanks ready for next day's work, and left for his home, leaving the engineer and one deck hand in charge of the boat for the night. After the engineer had got all prepared for his water he attached his hose to the hydrant and commenced to fill his boiler and tank; but it appears before the boiler and tanks were full, both himself and deck hand got asleep, leaving a full head of water running into both, which, after some time, soon overflowed the boiler and tanks, and, having no other escape but into the hold, soon filled the boat, and she sank in twenty-six feet of water, in the slip, and both men were drowned. No other damage to the boat but the expense of raising her and the lost time.

December 23, 1865, the ship propeller Idaho sailed from New York bound for Mobile, Alabama, Saturday at 4 o'clock p. m., with freight and passengers, and at about twelve midnight struck on Barnegat shoal. Every effort was made to get her off, but of no avail. She became a total loss. Passengers and crew were all saved and landed on the beach, by means of a raft and surf boats, with great difficulty—surf running very high at the time. Boat valued at $75,000.

Steam propeller Mary A. Boardman, on her voyage from Newbern, North Carolina, to New York, with cargo and passengers, on the night of the 8th of January, 7.45 p. m., while entering Sandy Hook channel, struck on Romer shoal, and damaged herself so that she soon filled with water and became a total loss. The night was said to be dark and stormy, and the range light could not be seen distinctly. It does not appear that any investigation was necessary or any made of the case. No lives were lost. Value of vessel about $50,000.

Steam propeller Victor, October 21, 1866, left New York Saturday, bound for New Orleans, with freight and passengers; on Monday morning, October 23, Cape Hatteras light north, distance about fourteen miles, the wind was light, from about east. In the afternoon the breeze sprang up gradually from east-northeast. She ran a southwest half west course until about 12 m., then ran about southwest half west, to bring the sea more abaft the beam, until 1.30 p. m; about this time brought her to the wind. She headed east by south. The engines were working, making about twenty-five or thirty revolutions per minute. All the balance of that night, and all the next day, lay about in the same position—wind about northeast. From 9 o'clock p. m. on Tuesday until 3 a. m. Wednesday, it blew a terrific hurricane About the commencement of the gale the cargo shifted, and the ship had about five streaks heel; consequently, her sea rolls were very deep. About 4 or 5 a. m. on Wednesday was the first report that the boiler had shifted in its bed, and the main feed-pipe had broken off. Soon after this the pressure of steam became greatly reduced, the ship was laboring very heavily, and the boiler kept working still more.

It was now thought prudent to get the ship headed in an opposite direction; but without steam it was found impossible to carry out their intentions, and it was only effected after burning several barrels of pork slush to raise the steam. But shortly after they succeeded in getting her round, the engine stopped and the water had all run out of the boiler. From this time out the gale moderated, and from the use of the hand-pumps the crew succeeded in keeping the ship free. She lay in that situation until Friday, when the steamship Alabama came to their rescue, and towed them into Fortress Monroe. No lives were lost. Damage to the ship, $20,000.

WILLIAM BRADFORD,
Supervising Inspector Second District.

THIRD SUPERVISING DISTRICT.

The operations of the offices comprising this district, since the rendering of the last report, in accordance with the several acts of Congress relating thereto, and the rules and regulations prescribed by the Secretary of the Treasury, have been as follows:

At the port of Baltimore, Maryland, the steamers inspected were 140, with an aggregate tonnage of 41,415 tons; number of pilots receiving license, 241; number of engineers licensed, 275.

At Norfolk, Virginia, steamers inspected, 10; pilots licensed, 11; and engineers, 18.

At Charleston, South Carolina, steamers inspected, 16; aggregate tonnage, 3,505 tons; pilots licensed, 35; and engineers licensed, 35.

At Wilmington, North Carolina, steamers inspected, 6.

At Georgetown, South Carolina, steamers inspected, 2.

At Savannah, Georgia, steamers inspected, 36; aggregate tonnage, 7,964 tons; pilots licensed, 103; and engineers, 99.

It becomes my duty to inform you that the following casualties have occurred in the Baltimore district during the year:

On November 30, the steamship Nellie Pentz, to prevent foundering at sea, slipped her cables, and went ashore near Cape Henry—a total loss, estimated at $35,000.

On December 5, the steamship Allegany, of this port, was run on Long Island beach in a fog, and proved a total loss, estimated at $150,000.

On the same date the steamer George Leary collided with schooner Only Son, in Patapsco river; the latter was only slightly damaged.

On December 20, the steamer George Leary collided with the sloop Amelia, off Bodkin; the latter was sunk; the crew reached the shore in their boats; the loss is supposed to be about $1,000.

On December 21, the boilers of the steamer Columbia, of Georgetown, were condemned as unfit for further use.

On December 30, the tug E. H. Webster and steamer James T. Brady collided in Patapsco river; this accident was attended with the loss of the life of a negro boy who was in the kitchen at the time, and who was thrown overboard. The James T. Brady sustained a damage to hull of $1,500. The pilots of each vessel were found in fault, and their licenses suspended.

On January 20, 1866, Thomas M. Watts, who was fined for acting pilot in violation of law, was reported to the collector.

On January 24, the steamship City of Richmond, from Savannah, for Baltimore, struck on Hatteras shoals, and proved a total loss, estimated at $75,000.

On March 24, the steamer Phœnix, while being towed hence to New York, foundered at sea; loss, $3,000.

On April 21, the steamer Robert Lehr was lost on the North Carolina beach, valued at $10,000.

The above large amount of shipwrecks were not attended with any loss of life, as far as I have been advised.

On March 17, the steamers Balloon and Champion came in collision in the Patapsco, with but little damage; the pilot of the Balloon failing to give the required signal, was suspended for thirty days.

On July 31, the steamer Henry L. Garr, of Philadelphia, while lying at Light street wharf in this port, under banked fires, blew out a portion of the starboard side of her boiler, killing the cook, who was at that time opposite the rupture, which was caused by a malformation of the parts and a want of braces, and superinduced by a hydrostatic pressure of 90 pounds per square inch, which pressure would not have injured the boiler had the proportions been uniform.

On August 8 the steamers James T. Brady and Thomas Kelso collided in this harbor with but trifling damage; the pilot of the former being found in fault was suspended for thirty days.

On August 30, the tug Hobomok, while engaged in towing the ship Bazaar hence to Cape Henry, took fire at 1 o'clock p. m., was run ashore at Thomas Point, and all above water consumed. An investigation disclosed the fact that she had been previously burned at Newbern, North Carolina, and was there rebuilt of pitch pine, a portion of which was in too close proximity to the back smoke-box of the boiler, which was of sheet iron, and from which she doubtless took fire. The loss of property by this disaster was $14,000.

Concluding with this immediate district, I beg to state that the only accident occurring during the year at Charleston was the loss of the steamer General Hooker by fire, on the 26th of March last; the steamer took fire from the wood in the coal bunkers, soon after leaving the port of Georgetown. The immediate cause of the fire was never ascertained, but it is presumed it originated in the pitch pine wood stowed in the coal bunkers. Every precaution it seemed had been used to prevent ignition from sparks from the furnace or otherwise; by this accident eight (8) lives were lost, as near as can be ascertained.

I am happy to thus be able to report so few disasters comparatively, and trust that the number will, by a faithful discharge of the duties of the members of the several local boards, greatly diminish previous to your next meeting.

HENRY G. HAZEN,
Supervising Inspector Third District.

FOURTH SUPERVISING DISTRICT.

During the year ending September 30, 1866, there have been inspected in this district by the local board of St. Louis 189 steamers, by the supervising inspector 6 ferry and freight boats, with an aggregate tonnage of 86,048 tons. This figure does not cover the whole tonnage, as there is a number of inspected boats that have not yet been measured by the proper custom officer.

The local board have issued 459 pilots' licenses and 355 engineers' licenses; by supervising inspector, 7 pilot and 8 engineers' licenses.

Thirteen (13) steamers have been destroyed by fire at the wharf at St. Louis; two (2) were snagged and four (4) have gone out of use.

No lives were lost by accident to steamers in this district.

I am unable to make out a complete report, owing to the fact that the surveyor of the port of St. Louis, R. J. Howard, refusing to comply with the circular issued by the Secretary of the Treasury, dated April 18, 1865, I could not procure the necessary information.

The local board of St. Louis, John McGuire and John Schaffer, have also peremptorily refused to comply with the sixth clause of section 9 of the act of Congress approved August 30, 1852, and rules 36 and 37 of the general rules established by the Board of Supervising Inspectors.

This violation of the law on the part of the above-named parties renders it impossible for me to furnish the information that this board and the Treasury Department had a right to expect from me.

I regret to have to say that the local board of St. Louis has, in violation of rule 18 and the resolution passed by the Board of Supervising Inspectors at Boston in July last, issued certificates of inspection to steamers without complying with the above rule, in not compelling the boats to have the proper locked safety valve adopted.

J J. WITZIG,
Supervising Inspector Fourth District.

FIFTH SUPERVISING DISTRICT.

Within the steamboat year closing October 1, 1866, 109 steamboats have been inspected, 53 passenger boats, 26 freight boats, 8 tug or tow-boats, and 22 ferry-boats, with an aggregate tonnage, so far as could be ascertained, of 16,408 tons, an increase over last year of 6,721 tons.

There have been transported by these steamers, as near as can be ascertained, not less than 200,000 passengers, and it is with pleasure I am able to state that no accident from the effect of steam has occurred to life or property within the steamboat year.

One hundred and forty-two (142) engineers and one hundred and sixty-four (164) pilots have been licensed in this district; the tabular report will indicate the grade of the same.

The local board report that on the 24th day of April the hydrostatic test was applied to the steamer Le Claire, at Le Claire, Iowa, and at the pressure of 180 pounds the starboard flue of the boiler collapsed. Two new ones were ordered.

Also, on the 30th day of April the hydrostatic test was applied to the steamer John C. Gault, and at a pressure of 150 pounds the rim of the manhole, being of cast iron, gave way. Ordered wrought-iron ones in their place.

Also, on the 12th of June we boarded the steamer Union and ordered her hull to be repaired.

Also, on the 12th day of August we boarded the steam-tug Muscatine, at Muscatine, and condemned the boiler and hull as unfit and unsafe for service.

Also, on the 7th day of September the hydrostatic test was applied to the steamer Minnie Will, and at a pressure of 96 pounds the stay-bolts drew out and let go the crown sheet.

In the month of June, 1866, the steamer Clara Hine, on her down trip, was caught in a gale of wind at Lake City, on Lake Pepin, and sunk at the landing; her machinery and cabin furniture saved. Loss, $5,000.

Steamer Northern Light, on her down trip from La Crosse, Wednesday morning, April 11, 1866, flanked on to the ice in the slough, just above Warner's landing, and sunk to her hurricane roof; no lives lost; boat and cargo lost; loss, $40,000.

CHARLES L. STEPHENSON,
Supervising Inspector Fifth District.

SIXTH SUPERVISING DISTRICT.

In the 6th district, during the year ending October 1, 1866, there have been inspected at the city of Louisville, Kentucky, 97 steamboats; the tonnage of same, 31,480.

At the city of Memphis, Tennessee, the number inspected was 27; tonnage, 6,152.

By supervising inspector at the cities of Evansville, Indiana, Paducah, Kentucky, and Cairo, Illinois, 14 steamers; tonnage, $4,078\frac{73}{100}$.

The local board at Nashville, Tennessee, having failed to render to me any report whatever, I am therefore obliged to omit them.

The local inspectors of the ports of Louisville, Memphis, and supervising inspector at the ports of Evansville, Paducah and Cairo, renewed respectively the following licenses:

At Louisville, of pilots, 434, and engineers, 235; Memphis, of pilots, 132, and engineers, 86. I personally renewed, of pilots, 10, and engineers, 17. The

total steamers inspected, 138; total tonnage, 41,710$\frac{73}{100}$ tons. The total number of licenses, pilots', 376; engineers', 338.

The construction of steamboats in the west has much improved since the close of the rebellion. At this date some of the largest and most substantial steamers are being built.

It pains me to report the great loss of life and property upon the western waters during the last year; hundreds of lives have been destroyed, and property to the sum of half a million dollars

The number of disasters is truly alarming and commands our earnest and serious consideration.

Upon careful investigation it has been ascertained, beyond a question of doubt, that carelessness on the part of engineers and others managing the vessels has had much to do with these disasters; in fact, it can be attributed as the direct cause of explosions.

The steamers Post Boy and Niagara collided at the mouth of the St. Francis river, October 20, 1865, sinking the Niagara, and causing the loss of seventy-five (75) lives, and one hundred and fifty thousand dollars ($150,000) in property.

The investigation of this case was referred by the local board at Memphis to the local board at St. Louis, Messrs. Schaffer and McGuire, the witnesses, all residing there; this was done at my request. I so informed the local board at St. Louis, and at the same time requesting the local board at Memphis to assist the St. Louis board in investigating one of the most shocking catastrophes that ever occurred on the western rivers. I also recommended that the license of the pilots be suspended until the case was examined and fully investigated, and to my surprise, in answer to my request and suggestions, I received a most insulting letter, and to this date no official report was ever received from them.

It is not pleasing for me to have to report the facts pertaining to the St. Louis local board, but I deem it my duty to do so, and trust that some action may be taken to remedy these evils.

The flues of the boiler of the steamer Des Arc collapsed at the Memphis wharf, with but little damage; this occurred December 25, 1865.

The Alice Dean and City of Cairo collided, with slight damage to the boats; both pilots suspended.

The boilers of the steamer Miama exploded in January last, in the Arkansas river; the number of lives lost was 40, and $100,000 in property. This accident was caused by neglect and recklessness of the engineers. Their licenses were revoked, and they are under indictment before the United States court.

The boilers of the steamer Lockwood exploded February 3, 1866; the loss of life 20, and of property $75,000.

The steamer Tigress met the same fate as the Lockwood, May 3, 1866; she was a total wreck, the loss of life not exactly ascertained.

The boilers of the City of Memphis exploded. The boat was a total loss. The boilers of this boat were twelve years old, and from certificate appended to this report it will be seen that the local inspector of boilers at St. Louis, Missouri, is responsible, he having failed to do his duty. I append his own answer to his supervising inspector, Mr. J. J. Witzig, of St. Louis.

This case, like the Niagara, was referred to the local board at St. Louis. Their only answer, after weeks of delay, was a tirade of abuse, and so insulting to their supervisor, I deem it unnecessary to append it.

The boiler of the steamer N. W. Hughes exploded, and the boat sunk—a loss of $30,000; this was a clear case of recklessness on the part of the engineers. I shall refer to this case again.

The boilers of the General Lytle (one of the Louisville and Cincinnati mail line steamers) were exploded August 6, 1866.

The loss of life was great; over 60 persons were killed, and many others died from the effects of wounds received at the explosion.

This was a case of carelessness on the part of the engineer, admitted by him before his death; this case I shall mention again.

It is due to the local boards in the 6th district, where all of the above disasters occurred, to say that neither of the above-mentioned boats were inspected by them.

From much experience and practical observations, especially upon our western waters where so many of the high-pressure boilers are employed, I am convinced that with sufficient water in the boilers, regulated by the water gauges, &c., and with a proper pressure of steam only, regulated by non-tampering locked safety-valves in sufficient numbers, explosion of steam boilers will rarely, if ever, occur.

In the case of the steamer N. W. Hughes, the engineer on watch alleged there was no certificate of inspection ever seen by him, and he carried as a working pressure 160 pounds of steam, when the allowance by the inspector was 140 pounds. The engineer not on duty at the time of the explosion, but who was killed, had the certificate of inspection upon his person.

I would also call the attention of the board to the way that the life-boats are carried on the steamers of our western waters, being lashed fast, bottom upward, on the hurricane deck, exposed to the direct action of the sun; first being out of reach in case of emergency, and when, after herculean labor, they are at last launched, the water runs through them like a sieve, and they are mostly useless.

I would therefore recommend that the steamers on our western waters be compelled to carry their boats at the davits, provided with a disengaging apparatus, so as to save life in case of accident, and I have no doubt that in the disasters enumerated above many lives might have been saved had the boats been so arranged and provided.

I trust that the board will give the above due consideration, and use its best endeavors to carry out our mission, which is the better protection of lives and property.

J. V. GUTHRIE,
Supervising Inspector Sixth District.

SEVENTH SUPERVISING DISTRICT.

One hundred and seventy (170) steamers of all classes, measuring 44,768 tons, have been inspected at Pittsburg, Pennsylvania.

Fifty-three, measuring 9,733 tons, have been inspected at Wheeling, West Virginia.

One hundred and thirty-nine, measuring 47,543 tons, have been inspected at Cincinnati, Ohio.

Making in the aggregate 365 steamers of all classes, measuring 102,044 tons, being an increase of 15,690 tons over that of last year. Of the above boats 34 were ferry, 135 towing, 2 canal, 3 freight, and 191 passenger steamers.

The local board at Pittsburg have issued certificates of license to 330 pilots and 293 engineers.

The local board at Wheeling have issued certificates of license to 80 pilots and 94 engineers.

The local board at Cincinnati have issued certificates of license to 311 pilots and 310 engineers, making a total of 1,418 officers who have received license.

Nine applications for license as engineers have been refused, and four of pilots.

The licenses of three engineers have been suspended and two revoked.

The licenses of three pilots have been revoked and seven suspended.

The number of passengers carried by steamers in this district is estimated at 1,189,160.

Upon closing my report for the year ending September 30, 1865, the case of the steam-tug Nimrod, (which exploded her boiler at Pittsburg, Pennsylvania, September 23, 1865,) was before the local board at Pittsburg, being investigated by them. They report the explosion to have been caused by want of sufficient water in the boilers and too great a pressure of steam. The captain, engineer, and three others of the crew lost their lives by this disaster.

The passenger steamer Cottage No. 2 exploded one of her boilers while ascending the Big Kanawha river, December 4, 1865, by which two passengers and one of the crew lost their lives. The local board at Wheeling investigated this case. The testimony as to the cause of the explosion was very conflicting; the engineer affirming there was a sufficient supply of water in the boiler, and the pressure of steam not greater than specified in the certificate of inspection. The local board, believing the explosion occurred from the want of a sufficient supply of water in the boiler, accordingly revoked his license.

The passenger steamer C. T. Dumont and tow-boat Tom Rees collided on the Ohio river, December 14, 1865, at Big Bone bar, fifty miles below Cincinnati, causing the death of five of the crew of the former boat. The case was investigated by the local board at Cincinnati, who, upon finding the pilots of both boats equally censurable, suspended the license of each. The Dumont was damaged to the amount of $3,000; while the barges being towed by the Rees sustained damage amounting to $2,000.

The passenger steamers C. E. Hillman and Nannie Byers, the former ascending and the latter descending, collided on the Ohio river on the night of February 24, 1866, five miles above Madison, Indiana, causing the Nannie Byers to sink, by which the lives of ten passengers and six of the crew were lost. Loss on boat and cargo $100,000. The case was investigated by the local board at Cincinnati, they finding the pilot of the Nannie Byers wholly in fault, revoked his license, reporting their proceedings in the case to me. Upon carefully reviewing the testimony, I found the pilot of the Byers guilty of unwarrantable carelessness, and returned his case to the United States district attorney at Indianapolis, Indiana, who now has it under advisement.

The passenger steamer Winchester was destroyed by fire on the Ohio river March 23, 1866, near Liverpool, Ohio. Three of the passengers and two of the crew lost their lives by this disaster. The fire originated by sparks from the furnace coming in contact with baled hay. Loss on boat and cargo, $88,000.

The passenger steamer Financier was destroyed by fire on the Ohio river, four miles below Economy, Pennsylvania, on the night of April 12, 1866. Eight passengers and four of the crew were lost; loss on boat and cargo, $84,700. The fire originated in a state-room from the explosion of a lamp in the hands of a passenger.

The passenger steamer Silver Cloud No. 2 sunk April 22, 1866, by striking a snag or log lodged in the channel at Brown's island, on the Ohio river, fifteen miles below Wellsville, Ohio. No lives were lost; the boat was soon raised and repaired; damages to boat and cargo, $22,000.

The passenger steamer Bostona No. 3 was burned near Maysville, Kentucky, on the night of August 18, 1866, by which accident two lives were lost. The boat and cargo were entirely destroyed, the loss of which is estimated at $100,000. The fire was caused by the falling of a coal-oil lamp from the hand of the watchman.

The passenger steamer Bayard and tow-boat Hornet collided on the Ohio river August 23, 1866, near Sunfish, Ohio, causing considerable damage to the former boat. The case has been delayed, owing to difficulty in procuring testimony, but is now being investigated by the local board at Wheeling.

The passenger steamer Allena May exploded one of her boilers September

15, 1866, while ascending the Ohio river, seven miles below Gallipolis, Ohio killing two of the crew and wounding four passengers. The case is now before the local board at Wheeling.

In closing my report and recurring to the three accidents by explosions in my district, I must express my great confidence that when the locked safety-valve, now required by law, shall be fully adopted, accidents from this cause will be greatly, if not entirely, overcome.

Accidents by fire still continue to occur to some extent, but it is hoped that by care this will be yet diminished.

All of which is respectfully submitted:

JOHN S. DEVENNY,
Supervising Inspector Seventh District.

EIGHTH SUPERVISING DISTRICT.

For the year ending September 30, 1866, there have been inspected in this district 224 steamers of all classes, with an aggregate tonnage of 44,000 tons.

There have been 386 pilots and 367 engineers licensed during the year; of these the local board at Chicago have inspected 87 steamers, and licensed 128 pilots and 132 engineers.

The local board at Detroit inspected 116 steamers, and licensed 208 pilots and 194 engineers.

The supervising inspector inspected 21 steamers, and licensed 50 pilots and 41 engineers.

I am happy to be able to report that there has not been a single accident to any passenger steamer, whereby a single passenger has lost his life, or received the least injury.

There has been no explosion, bursting of steam-pipe, or casualty, even to excite alarm, except in two or three instances.

The propeller Truesdell caught fire around the smoke-stack, but it was soon extinguished with but little injury to the boat; it was supposed the fire was caused by the burning of the soot on the inside of the smoke-stack, being so hot as to melt the zinc lining over the wood-work incasing the stack up through the cabin.

There have been a few collisions of steam-vessels with sailing vessels, but no lives have been lost; this state of things will continue to occur until all sailing vessels are compelled to carry the proper lights required by law, and attend more carefully to the rules laid down for passing.

Many of these vessels as yet carry no lights at all, and others of an imperfect character are badly arranged; there seems to be no one whose especial duty it is to see the laws enforced upon these vessels.

The laws in relation to signal-lights, fog-signals, and the rules for passing, all seem to be as near perfect as could be desired; but when we consider the vast number of sailing vessels navigating the western lakes, (there having, it is said, between two and three hundred arrived at the port of Chicago in a single day,) it is most remarkable that so few collisions have occurred, and it only requires some one from the numerous custom-houses to see the laws are complied with, to remove entirely this now greatest cause of damage to steam navigation.

In June last, the steamer Planet collided with a lumber vessel on Lake Michigan. The Dean Richmond collided with a sailing vessel on the same lake in September.

The cases were investigated by the inspectors at Chicago, and the officers of both were exonerated from blame.

There has been one collision at the mouth of the Detroit river, between the

steam-tug George B. McClellan and the propeller Cleveland, in which the latter was sunk but no lives were lost. So far as the investigation has proceeded, the officers of the Cleveland were at fault; they have made no report whatever.

A terrible accident by fire occurred by the burning of the Detroit and Milwaukee railroad depot at Detroit, on the 26th of April last, by which the ferry-boat Winsor was destroyed. The fire was caused by the accidental burning of kerosene oil or naphtha, stored in the warehouse at which the boat was lying; the flames spread so rapidly as in a moment to envelope the steamer, and she could not be got loose.

This, perhaps, need not have been recorded but for the purpose of stating the singular fact that, although the boat was amply provided with life-preserving apparatus, together with large quantities of floating packages, and close to the docks, no less than seventeen lives were lost, principally laborers about the docks.

A few steam vessels have run aground in perilous situations, yet, as no life has been lost, or any causes of negligence on the part of the officers, they are not specially alluded to.

A few persons applying for licenses as engineers and pilots have been refused license for cause of incompetence, and a few complaints have been made and investigated for misconduct and neglect of duty, but as a general thing, I might almost say universal, the conduct of the pilots and engineers in their very arduous and responsible duties are entitled to my warmest commendation, willingly and cheerfully complying with all the reasonable requirements made upon them.

Several steamers have gone out of service during this year, and it is a matter of gratulation that they have all done so without the loss of life, or great loss of property—peaceably interred with all their honors around them.

In the inspection of boilers by the hydrostatic test several have given way, but in all cases they have been cheerfully repaired and afterward stood the required test before being put into service. This mode of testing the strength of a boiler is now getting much more in favor, and is indeed of great service to the inspectors.

There has been but one explosion of a tug-boat (the Red Jacket) in my district this season; this was no doubt caused by the want of water in the boiler. It is well known that the water of the Chicago river, in which this boat was running at the time of the explosion, is as bad as can be found anywhere; so liable to foam that no engineer, however skilful, can determine with safety where the solid water is in the boiler; extreme prudence and care is at all times necessary by the engineer, and in this instance no doubt but the engineer was deceived, though considered a careful and competent man. The boiler was not considered a very safe boiler, though considered safe at eighty pounds of steam, having only a short time before been tested to one hundred and twenty pounds, and standing the test. It is said, and I suppose truly, that this boiler was one of four of that class, all of which have now exploded. After all it is an explosion, and one which I deeply regret being obliged to record, with the loss of two lives, but which may perhaps be considered inevitable among the vast number of steamers of every size and description that navigate the great waters of the northwest.

I cannot close this report without especially commending the good conduct of the inspectors of my district for their faithful and honest discharge of their duties, especially to the board at Detroit, who have not for the last five (5) years, up to this time, had a single explosion of any boat of their inspection, or by any engineer licensed by them in the time.

Also, my thanks are due to steamboat owners and officers, for their willingness to comply with the requirements of the laws throughout.

ALFRED GUTHRIE,
Supervising Inspector Eighth District.

NINTH SUPERVISING DISTRICT.

One hundred and ninety-four (194) steamboats of all classes, with an aggregate burden of 71,008 tons, have been inspected in this district during the year ending September 30, 1866, of which number and tonnage there were inspected by the local board—

At Buffalo, New York	100 with a burden of	40,330 tons.
At Cleveland, Ohio	68.....do.....	23,224 tons.
At Oswego, New York	13.....do.....	3,500 tons.
At Burlington, Vermont	13.....do.....	3,854 tons.
Total	194	71,008 tons.

Three hundred and fifty-two licenses to pilots have been issued in this district during the period above named, of which there were issued by the local board—

At Buffalo	172
At Cleveland	124
At Oswego	33
At Burlington	23
Total	352

Three hundred and twenty-nine licenses to engineers have been issued in this district during the period above named, of which there were issued by the local board—

At Buffalo	168
At Cleveland	114
At Oswego	28
At Burlington	19
Total	329

The local board at Buffalo report the loss of the steam-tug Ellen O'Brien, by explosion of her boiler, involving the death of the captain, and the loss of property amounting to $3,000. Also the loss of the freight steamer City of Buffalo, by fire, while lying at the wharf, involving loss of property in vessel and cargo on board of $95,000. The said board also report the suspension of one pilot's license during the time above named.

The local board at Cleveland report the explosion of the boiler of the steam-tug Volunteer, while lying at the wharf, causing damage or loss of property amounting to $3,000. The said board also report that the steam propeller Cleveland was run into by the barque Maria Martin, on the night of the 23d of June last, at or near the mouth of the Detroit river, Lake Erie, causing the steamer to sink in a few minutes. No lives were lost or persons injured by this collision. The amount of loss and damage to property by the above collision, to vessel and cargo, was $50,000. The steamer has since been raised and repaired, and is again in commission. The said board also report that they have revoked the license of one pilot, and refused to grant licenses to two pilots during the year ending as above.

The above constitute the entire accidents that have occurred in this district during the year. No lives of passengers have been lost on board of any passenger steamer, and the only accident to any passenger steamer while under way was by collision with a sail-vessel, which latter was in tow of a steam-tug at the time, and upon which the blame seems to rest.

The steamer Buckeye, which was reported as sunk and a total loss, in the last annual report of this district, has been raised and repaired, and is again in commission.

There is a general willingness on the part of owners, and those employed in the management of steam-vessels belonging to this district, to observe and comply with the inspection laws, and the salutary results from its enforcement are apparent to all.

A. S. BEMIS,
Supervising Inspector Ninth District.

TENTH SUPERVISING DISTRICT.

It will not be expected, I presume, that so full a report from this district can be made at the present time as would have been made under other and more advantageous circumstances. Some portions of the district have but recently been organized; other parts have not yet been visited by the supervising inspector, who entered upon the duties of his office late in June last, which, owing to the season of the year, as well as the time allowed, would not admit of his doing so.

I have received no report from the Galveston district, and have none to make. I must not forget in this connection to recognize the valuable services of Supervising Inspector Burnett in the district, in the early part of the year.

I am glad to record that no difficulty is experienced in enforcing the laws, and that there appears to be a willingness on the part of masters and owners of steamers to comply with every requisition of inspectors, which have their foundation in the regard for the public safety; and no expense or inconvenience is considered too great which tends to that end. As an instance of this, I may cite the somewhat arbitrary order issued by Mr. Burnett, condemning the use of tubular boilers on the lower Mississippi, after six months, as having been readily complied with, notwithstanding the great expense it incurred.

In my opinion, a strict and impartial enforcement of the law, as it now is, will cure the evil under which we have so long suffered. I refer to the carrying of unlawful pressure on boilers. Engineers have had too much confidence in the strength of iron, and too little in the power and force of steam, and as a consequence have, when they could do so without detection, overloaded their safety-valves. This, in my opinion, has been the cause, either immediate or remote, of nine-tenths of the sad disasters that have so frequently shocked the country, and disgraced our engineering skill. I am by no means disposed to place all the blame in this particular upon the engineers, but must allow of masters, owners, and passengers even, to share in the responsibility.

If an engineer gets the reputation of a low steam or slow engineer he may as well quit the business, for however skilful he may be, he is only employed when no high steam or fast engineer can be had. His reputation as an engineer depends upon his ability or willingness to push the boat ahead as fast or faster than any other, no matter by what means.

The late law of Congress, together with the action of this board, relating to the locked safety-valves will remedy all this, and give engineers a chance to show their skill in engineering, and not as firemen.

Old boilers that have long been subject to this unlawful pressure may occasionally give way.

I wish here respectfully to suggest to the board the propriety of some uniform action throughout the country relative to these old boilers, and as well new boilers that have been subject to this great pressure. I find that some inspect-

ors allow the same pressure the fourth or fifth year which was allowed the first.

Let the board establish such a rate of deduction yearly from the pressure allowed as will be just, and in accordance with known depreciation of boilers, and allow no local board to deviate from it only in the direction of safety. That is, they may make greater deductions, but never less than that established by this board.

I wish to call attention to the necessity of a board of inspectors at Vicksburg, Mississippi. Much of the time of the supervising inspector is necessarily taken up at that point, which ought to be given to other parts of the district.

There are some thirty steamers belonging to that port. All the steamers on the Yazoo and Sunflower rivers and tributaries centre there; besides, it is a calling place for all steamers passing up and down the Mississippi.

Another question in relation to local inspectors has forced itself upon my notice. I refer to the difficulty on account of the compensation allowed in some places of getting and retaining suitable persons to act as inspectors. The change of circumstances since the law was made, both in the condition of the country and the amount of labor required, would seem to warrant an increase. The accidents and casualties which have occurred in this district during the year are, in every instance, directly traceable to the recklessness of the officer in charge, or to the character of the hulls and boilers, depreciated by long and continual use during the war, without proper care, purchased and put on duty with but little precaution as regards safety.

There have been taken out of boilers in one district alone, (New Orleans,) one hundred (100) sheets of iron, which fact fully illustrates their character, and confirms what I have said.

Steamer Independence, running on Red river above the raft, collapsed one of the flues of her boilers, killing the engineer. It appears one of her flues gave out, and the engineer repaired it. In getting up steam again it collapsed. She had boilers with 18-inch flues, $\frac{1}{4}$-inch thick, and was last inspected in August, 1864.

Steam-tug Baltic exploded her boiler just after landing a coal barge at the foot of Custom-house street, New Orleans, February 3, 1866; she had been purchased from the government a short time previous. The boiler was 17 feet long, 6 feet in diameter, made of $\frac{5}{16}$ and $\frac{1}{4}$-inch iron, with single furnace and front, stayed in all flat surfaces with $\frac{3}{4}$ stays, $6\frac{1}{2}$ inches from centre to centre. The boiler had been repaired by the government in 1862, and up to the time of the explosion was considered in good order. She was inspected by the board at New Orleans, the 20th of December, 1865. From circumstances connected with the explosion the engineer was considered culpable, and his license was revoked.

While there has been quite a number of collisions, the only case that appears to present any points of interest is that of the W. G. Hewes and Lone Star, sinking the latter. They collided in crossing the Southwest Pass, at the mouth of the Mississippi, on the night of July 21, 1866. The collision was caused by the Lone Star not having the proper signals exhibited, and was taken for a vessel at anchor, while, in fact, she was under way.

Number of steamers inspected in the district during the year.....	237
Amount of tonnage.....	61,530
Engineers licensed and renewed in the district during the year.....	568
Pilots licensed and renewed in the district during the year.....	549

WILLIAM RODGERS,
Supervising Inspector Tenth District.

Hon. HUGH MCCULLOCH,
Secretary of the Treasury.

REPORT UPON THE CAUSE OF THE LOSS OF THE EVENING STAR.

TREASURY DEPARTMENT, *November* 8, 1866.

SIR: By virtue of the instructions contained in your letter of the 5th ultimo, I now have the honor to report the result of the examinations (referred to in my report of general operations already before you) relative to the loss of the steamship Evening Star, on the 3d ultimo, off the coast of Florida.

It may be proper for me to state here that the object I had in view when making the inquiry was not so much to determine the degree of culpability which should attach to the owners of the Evening Star, should the examination prove the correctness of the common report and universal belief, that the ship had been sent to sea in an unseaworthy condition, as to decide a question which more immediately concerns this office, to wit: whether or not the inspectors in New York had given a certificate of seaworthiness to a ship unsound in hull, engines, or boilers, and had thus rendered themselves directly responsible for the loss of some two hundred and fifty lives?

In order to satisfactorily determine this, it was obviously necessary to examine into the general history of the ship, an important point in which would be to ascertain the way in which she was built. It appears from the testimony of J. A. Raynor, esq., the ex-superintendent of the New York Mail Steamship Company, to which the Evening Star belonged, and who held that office at the time the Evening Star was built, as well as from that of Isaac L. Waterbury, esq., her builder, that her keel was laid in 1862, and the ship launched in 1863, under contract with Messrs. Rosevelt, Joyce & Waterbury. She was built under the immediate supervision of Mr. Raynor, and the specifications called for a first-class ship in every particular.

It should be known that Mr. Waterbury built, as a sub-contractor, the well-known steamships Marion, Pacific, Baltic, and Pioneer. He also constructed the other ships of the New York Mail Steamship Line, besides numerous large sailing ships, during his twenty eight years' experience as a ship-builder; and it may be interesting to you to know, in this connection, that Mr. Waterbury stated under oath that the Evening Star was as strong a ship as any he ever built of her dimensions.

The value of the hull of the Evening Star was about $100,000, and her dimensions were as follows: 275 feet keel, 39 feet 4 inches breadth of hull, 23 feet 3 inches in depth, and length over all 288 feet. Her tonnage, by builders' measurement, was about 2,200 tons. She would draw light, about 13 feet mean draught—about 13 feet 9 inches aft, and about 12 feet 6 inches forward. Her frame was composed of live-oak, white-oak, and hackmatack, and was filled in solid at the floor for about 200 feet, as high as the turn of the bilge. The frames were, from centre to centre, 30 inches asunder, and above the floor heads were sided 9 inches, and were double; her floor timbers were sided from 12 to 15 inches, and moulded at the centre 16 inches, and moulded at the main plank sheer 6 inches, with straight diminish. The stanchions of rail were of locust, extending downward to half the length of the top timber. Her main keelsons were 32 by 16 inches, and were made of white-oak, scarfed together with 8 feet hooked scarfs. The first tier of keelsons were fastened with 1⅛-inch copper bolts, extending through the floor timbers and keel, and clinched on the under side. The upper course was fastened with 1¼-inch iron bolts, square fastened, extending downward into the keel and stopping short 2 inches of the bottom. The dimensions of her keel were 15 by 16 inches, and was of white-oak. The side keelsons were of white-oak, also 15 by 16 inches, extending the whole length of the ship. The bilge streaks were 6 in number, on each side 9 by 12 inches, square fastened, by 1-inch iron bolts, and edge bolted every 4 feet. Her ceiling,

from thence to the lower deck, including the clamps, was 7 inches in thickness, and was square-fastened with 1⅞-inch iron. Lower deck beams were of yellow pine, placed 6 feet from centre to centre, excepting in the wake of the engine, and were sided from 14 to 16 inches, and moulded 9 inches at the ends and 15 inches in the centre, secured at the ends and to the side of the ship by lodging and bosom knees sided 7 inches; hanging knees under every beam, sided 9 and 10 inches; the moulding size of lodging and bosom knees was 17 inches; hanging knees, moulded through the throat, 20 inches, and fastened with 16 1-inch iron bolts driven from the outside of the ship's frame, and clinched on the knee. The lower deck waterways were in three streaks, inner tier of white pine, 14 inches square. The beam tier was of oak, 12 by 9 inches, and jogged over the beams 1 inch. The top tier of waterways was of oak, 9 by 14 inches square, fastened by two bolts driven from the inner and two from the outer side of the ship; the bolts varying from 1 to ⅞ inch in diameter, and edge bolted with 1-inch iron at about every 4 feet. The upper deck clamps were 6 inches in thickness by 12 inches in width, three streaks in all, and scarfed with 6-feet scarfs. The ceiling between the clamps and waterway was of the same thickness as the clamps. The upper deck beams were of yellow pine, sided 12 and 13 inches, moulded at the ends 7 inches, and in the centre 13 inches. The lodging and bosom knees were sided 6 inches, and moulded 16 inches. Hanging knees were sided 8 and 9 inches, and bolted with ⅞ and 1-inch iron bolts. The upper deck waterway was 13 inches wide by 14 inches high, and made of white pine, jogged over the beams. The planking (outside) was of white oak, 5 inches thick at the wales, the same being 14 in number, and each 7 inches wide. The garboard streak was 7 inches thick by 16 inches wide, bolted edgeways through the keel and upward through the floor timbers. The average thickness of the outside planking between the wales and garboard streak was about 4½ inches. The vessel was diagonally strapped with iron 4 by ⅝ inches, 4½ feet apart, and at an angle of about 45°, secured at the head by a longitudinal strap of iron, 5 by ⅞ inches, extending around the ship and terminating on each side at the stern, let in flush with the outer part of the frame, driven through the clamps and clinched; the diagonal straps were all bolted through the frame and clinched on the ceiling, one course being let into the frame, and the other into the planking.

From this it will be seen that the ship was thoroughly well built, and that so much of current report to the contrary is manifestly erroneous.

The engines were of the kind known as beam engines, with 80-inch cylinder, 12-feet stroke, and well proportioned. The engines were built in 1854 by Cunningham & Belknap, for the New York and Erie railroad, and intended for lake navigation. Although somewhat old, the evidence of Erastus W. Smith, ex-superintendent engineer of the company, and that of other engineers of eminence, proves that they were of sufficient capacity and power for the ship; and, as the sequel will show, in neither the engines nor boilers was any defect discovered nor damage observed until the breaking of the steam-pipe, about two and a half hours before the sinking of the ship, the boilers, which were of the tubular return form, remaining uninjured until the end.

The ship was square-rigged forward, and fore-and-aft rigged on her main-mast. All her spars, sails, and rigging were new and in excellent condition. She was not provided, however, with any spare spars or sails.

The ship's company was composed of captain, first and second officers, boatswain, and ten seamen. The engine department was composed of one chief engineer, two assistants, three water-tenders, six firemen, and eight coal-passers.

She was provided with all the life-boats required by law, six in number, besides one wooden 20-feet boat additional.

It occurred to me that she may have been injured at some time by getting ashore, or by straining in a heavy sea-way when loaded deeply, and that, not

being properly repaired, the disaster might have been in a measure attributable to weakness in her hull.

On making inquiry I found that she had, in May last, got on Pickle reef, Florida. The former captain of the ship was then subpœnaed to give evidence on this point. The facts elicited by an examination of this gentleman and the chief engineer and purser show that she went on the reef on the 31st of May, 1866, when outward bound; that she remained on it over fifty hours; that the weather at the time was moderate, with a slight southeasterly swell; that she laid very easy while on the reef, being light; that she continued her voyage to New Orleans without further accident, and experienced no difficulty by reason of her going ashore on the reef; that she made another trip after that accident, in which she encountered a heavy gale of wind from the north in the Gulf of Mexico, and behaved well in it; that she made no more water after going on the reef than before, which was evidence that she had not been seriously damaged while ashore. It was, however, thought best to give her an overhauling, and she was put upon the ways on the 13th of July, when it was discovered that her garboard was very slightly scratched, and her keel split in places extending from about midships to thirty feet aft, but it was not started in any way in the seams. This portion of her keel was removed and a new piece put on, and secured by 6-feet scarfs and fastened into the inner keelsons through with three hundred and thirty pounds of copper bolts one and one-eighth inch in diameter. She was then thoroughly caulked and payed with pitch and composition.

Before leaving the ways she was examined to ascertain whether there was any evidence of damage by the opening of the butts in water-ways, plank-shear, or clamps. She was, also, completely overhauled by the local inspectors in New York, and it was found that she was in as good condition as ever.

After this she was put under command of Captain Knapp, a gentleman of acknowledged ability and much experience afloat, under whose care she made successful voyages up to the time of the disaster to her on the 3d October.

It appears that both after she got off the reef in May and left the ways in August she had encountered some severe weather, in which, according to the evidence, the vessel behaved admirably, and was considered to be as good as when first launched in every respect. Indeed, the evidence seems to be conclusive on this point, and the testimony proves that up to the time of her sailing for the last time from New York, she was a good, serviceable, seaworthy vessel.

She sailed on her last voyage on the 29th of September last, with a general cargo, and drawing sixteen feet of water mean draught; and from the time the vessel left Sandy Hook until Tuesday, the 2d of October, at two o'clock p. m., about thirty hours after passing Cape Hatteras, nothing of any importance occurred, the weather being fine, with easterly winds and swell prevailing, the ship's course being about south-southwest, with all sail set, and making eleven knots. At about 3 p. m. on that day the wind began to freshen from the east, the barometer falling from 29 30 to 28 80, and at 5 p. m. it blew a whole gale. Meanwhile, in the second officer's watch, all the canvas had been taken off her, and the ship hauled head to sea, heading south-southeast, the vessel laboring heavily, but shipping no water save on one occasion, when she shipped a sea over her top-gallant forecastle, which did no damage, however. Up to 7.30 p. m. the ship made, to borrow the language of the second officer, "splendid weather," and averaging from four to five knots. The wind was blowing about east by north, and continually increasing and hauling gradually round towards east-northeast; and still later, or rather early next a. m., until the ship went down, it was gradually backing round to the northward. So long as she was kept up she headed about southeast, head to sea.

It appears that about 10 p. m. on the 2d she was struck by a very heavy sea on her port quarter, knocking one of the seamen over the quadrant, breaking his arm, and causing the rudder-chain to slip out of the groove. The ship im-

mediately fell off into the trough of the sea, and commenced shipping very heavy water over midships. Much time seems to have been consumed in securing the rudder, which, after an hour had elapsed, was finally secured to windward, the helm hard down. This, however, failed to bring her up by reason of the heavy sea which was then running. The engines, meanwhile, were in good condition, and making three or four revolutions per minute. No attempt was made to get the ship's head to windward, at this or any subsequent time, either by means of a drag or otherwise. The heavy seas were by no means idle while the ship lay in its trough, but made a complete breach over her. She seems from this time to have been abandoned so far as any attempt to help her head to or before the wind is concerned, and it is difficult to account for the fact that none of the expedients known to seamen for helping a ship up to the wind were even tried. Notwithstanding the violent lee lurches which the ship made while in this condition, no evidence of leak through the ship's hull appeared, and up to as late an hour as 10.30 p. m. not more than sixteen inches of water were reported in the vessel's hold, the bilge injection keeping her free and frequently sucking; but she had not been laboring long in the trough of the sea before its violence began to tell upon her upper works, and before 11 o'clock the forward gangway on the starboard side of the ship had been stove in, and the water came pouring through in immense volumes.

At this juncture all of the ship's company who could be spared, and such of the passengers as could stand upon deck, under the lead of the purser and boatswain, did their utmost, with the means at their disposal, to stop the breach in the ship's side. Pantry-room, bulkheads, doors, mattresses, and every available article were brought into requisition, but to no purpose, and their efforts to prevent the ingress of the sea were finally abandoned as futile, in order that their energies might be directed to bailing as the only effectual means left to keep the water under. Here is a painful evidence of the necessity for every sea-going ship being provided with a competent ship's carpenter, and furnished with the proper stores of timber, lumber, &c.; for it is more than probable that, had the Evening Star been so equipped, a bulkhead of sufficient strength might have been erected to keep out the sea. Those who have had experience in such matters know thereby the value of such an adjunct to a ship's complement as a carpenter and crew. Their efforts, directed by skill and experience, could accomplish more in thirty minutes in an emergency than those indefatigable but unskilled gentlemen could, had they battled with the storm as many hours.

Opposite the port through which the sea was making, was a door leading to the engine-room, and also a ventilator, and the sea had uncontrollable access to the engine-room, into which it rushed in great quantities. Much of the water found its way below over the house combings, through the openings in the deck, and panels of the deck-houses, which had been broken by the sea. All hands were at this time (about 2 a. m. of the 3d) bailing ship, a strong force being at work in the engine room and below endeavoring to keep its fires clear. In this they succeeded for a considerable time, but owing to the excessive rolling of the ship, increased no doubt by the weight of water in the ship and the shifting of the cargo, their efforts were destined to be unavailing. At about three o'clock the steam-pipe gave way, but the engines were kept working by the engineer for two hours after, and, indeed, until the fires were put out, about five a. m. This break of the steam-pipe was caused by the straining of the ship. The ship was provided with a donkey engine and boiler, but these unfortunately gave out at the same time that the steam-pipe broke. But the leak in the pipe increased to such an extent that the men were unable to go into the fire-room, save at intervals. In consequence of this accident the quantity of steam was necessarily diminished, but the loss of the ship can in no wise be attributed to this circumstance, for she was certainly a doomed vessel before this occurred. The energy and perseverance of the engineer were most praiseworthy. He was at his post

endeavoring to keep the machinery in motion with the bar and hand-gear until the engines stopped altogether. By this time the ship was given up for lost, and preparations were made to leave the ship, as she was discovered to be settling. Then followed the indescribably heart-rending scene which has so harrowed the public mind and demanded a thorough, impartial inquiry. At about 6 a. m. the vessel sunk, taking down with her at once over two hundred victims.

No satisfactory evidence was adduced by which it could be determined whether or not all the boats of the ship were properly equipped, agreeably to an order given by the captain to that effect. It is certain, however, that none were found by those who were saved, provided with anything in the shape of food or spars; but inasmuch as one or two of them were capsized, it is possible that if they had been provisioned, their stores had been washed out of them. It is also certain that while she had all the boats which the law requires, seven in all, she had not half enough to save the number of persons on board; nor were the boats fitted with the detaching apparatus required by law, which had they been, and the boats properly manned and promptly launched, it is my firm belief that at least one-half of the lives might have been saved.

From the foregoing, which is little more than a digest of the testimony taken, I conceive it possible to arrive at a reasonable conclusion as to the cause or combination of causes which resulted in the loss of the Evening Star, and it occurs to me that the principal cause was an error of judgment on the part of the captain. It will be seen that until 2 p. m. of the 2d, when the ship was about abreast of Tybee island and on the eastern edge of the Gulf Stream, nothing of any moment transpired. About this time, however, the barometer began to fall, and in a short time fell from 29.30 to 28 8. The wind, which had been blowing steadily from about east or east by south, began to freshen, and everything gave evidence of an approaching storm of unusual severity. The ship, however, was kept on her course, and, as may have been expected from the proximity to the edge of the stream, where the current runs at 2½ to 3 knots per hour, she soon encountered a very heavy swell from east-southeast at 7 o'clock in the evening. The wind then blowing a hard gale and gradually veering to northeast it was deemed necessary to haul her head to sea, in which position she continued laboring terribly, until she fell off into the trough of the sea. It will be seen that from the first hour the settled course of the storm was northward, showing, under the law of storms, that the ship was on the northwest side of the gale; and it is believed that had the ship been headed west early in the afternoon of Tuesday, the vessel might have been saved by escaping the full fury of the tempest and running into a moderate gale on the other side of the Gulf Stream. This it is believed would have been the part of wisdom if acted upon in season.

But it is likewise certain that to attempt to run his ship after the gale had culminated in the hurricane would have been a hazardous experiment, and his only chance for safety would have been to keep his ship's head to sea, (or head to wind,) which it is believed might have been done by means of a drag, assisted by a little show of canvas on her mainmast. Nothing of the sort was even attempted, and from the time she fell off into the trough of the sea, no effort seems to have been made to haul her up, after the rudder was secured, and the only means of safety, in the judgment of the captain, seems to have been in keeping the ship free of the water which she shipped, by bailing, &c., in the hope that the storm might abate. It is a wonder that the vessel lived so long under these circumstances.

I have already adverted to the need of a good ship's carpenter which was experienced on the trying occasion, and I confess to the belief in the possibility of saving the vessel, she being so stanch in her hull, had there been a carpenter on board, properly supplied with stores, &c., for the ultimate cause of her going down was the shipping such immense quantities of water through the breaches in her upper works on the starboard side.

Whether Captain Knapp would have been led to adopt expedients for getting the ship's head to wind or sea had he a larger crew, it is impossible to say, but taking into consideration his long experience at sea, and his reputation as a seaman, it is difficult to account for the fact of his not having done so, excepting on the ground of the evident inutility of any such attempts with so weak a crew; indeed, with the few seamen at his disposal in such a gale, he must have felt himself comparatively helpless.

It gives me much satisfaction in being able to state that I am thoroughly convinced that the inspectors in New York, who are sound practical men, discharged their whole duty in the inspection of the Evening Star in August last.

The loss of this ship is not without its appropriate lesson to ship-owners; and, in the absence of any laws affecting the subject, I sincerely trust their attention will be directed to the necessity which exists for the more complete manning, equipping and furnishing the American merchant marine generally, to the end that the same may be elevated to that point of pre-eminence above that of all other nations to which it is invited by the unequalled resources of the country. A degree of positive security of life at sea, insomuch that the probability or possibility of the loss of life in ordinary voyages may be reduced to a minimum, is possible of attainment, and that without much outlay; and while some of the larger companies furnish exceptions, by the care shown in the equipment of their ships, to the necessity for legislation upon this subject, it is none the less certain that the enactment of stringent laws governing our merchant marine is an absolute necessity. I therefore beg respectfully to call your attention to this matter, in the hope that radical changes in the existing laws may be suggested to Congress.

I am greatly indebted to the assistance rendered in this examination, in the engine department, to Mr. W. Burnett, of the California district, who, being in the neighborhood, was solicited to assist in the examination, with special reference to the engines and boilers of the ship, in order that a full and impartial inquiry into this important branch of the subject should be made by a disinterested expert, in preference to the inspector of machinery in New York, who, if guilty of dereliction in duty, would not be likely to criminate himself. He is an engineer of scientific attainments and much practical experience. His services were therefore invaluable, and his inquiries critical and complete.

I have the honor to enclose herewith the testimony taken, together with a list of the witnesses examined, and to remain,

Very respectfully, your obedient servant,

W. M. MEW.

Hon. HUGH MCCULLOCH,
Secretary of the Treasury.

I certify that I was present and assisted in the investigation into the cause of the loss of the Evening Star, and fully concur in the foregoing report.

WM. BRADFORD,
Supervising Inspector of Steamboats for the Second District.

REPORT OF THE DIRECTOR OF THE BUREAU OF STATISTICS.

TREASURY DEPARTMENT, BUREAU OF STATISTICS,
November 26, 1866.

SIR: In transmitting you the regular annual report on commerce and navigation, I beg to state that the act of Congress creating this bureau was approved on the 28th of July, 1866. It provided for a director, and made it his duty—

First. To prepare the annual report on commerce and navigation.

Second. To prepare an annual statement of vessels registered, enrolled, and licensed, under the laws of the United States.

Third. To prepare an annual statement of all merchandise passing in transit through the United States.

Fourth. To prepare and publish monthly reports of the exports and imports of the United States, including quantities and values of goods warehoused or withdrawn from warehouse, and such other statistics relative to the trade and industry of the country as the Secretary of the Treasury may consider expedient.

Fifth. To collect, digest, and arrange for the use of Congress, the statistics of the manufactures of the United States; their localities, sources of raw material, markets, exchanges with the producing regions of the country, transportation of products, wages, and such other conditions as are found to affect their prosperity.

It will be observed that these duties were very comprehensive.

On the 5th of September I was appointed. During the two months which have since elapsed, the bureau has been organized with a force of clerks; correspondence established with every statistical bureau in the world; with all the officers of the United States internal revenue department; with all our foreign consuls; with the governors, treasurers, and other officers of the States; with all county clerks, and registers of deeds; with the mayors of the principal cities; with all editors of newspapers; with the principal banking-houses, and with the principal educational and religious societies in the United States.

To all these persons and organizations the government should feel deeply indebted. Unlike the statistical departments attached to monarchical governments, this bureau is not empowered to demand official returns from local officers appointed to furnish them. In the main, it can only avail itself of gratuitous information; and one of the first efforts of the Director after coming into office, was toward determining how far such assistance could be counted upon. To his great pleasure he found that the utmost desire prevailed to render the bureau every service in the way of local statistical returns that could have been hoped for. A vast force of voluntary aids in all parts of the country were in this way organized, and being put into requisition at once, returns of great interest and importance are now coming in daily. These returns are deemed to be of even greater reliability than the common run of official returns received by similar bureaus elsewhere, and they thus vindicate in still another form the superiority and harmony of our institutions as compared with those of other countries.

Of the forty-five clerks employed in the bureau, the commerce and navigation division, which was formerly under the Register of the Treasury, employed twenty-four. I have made no addition to this force, hough the work thrown upon it by reason of the increased number and size of the returns demanded this year has been greater than ever.

The following table exhibits the number of imperial folio account-books used to keep the records of one year's commerce and navigation returns in:

Table showing the number of account books used in the division of commerce and navigation during the year ending June 30, 1866.

Titles.	Number of volumes.	Average No. of pages in each vol.	Total No. of pages.	Nature of contents.
Imports	19	456	8,664	Weekly, monthly, quarterly, and yearly returns from the collectors and surveyors of customs at one hundred and forty-one (141) different ports of entry and other places in the United States; arranged according to statistical forms prescribed by the Secretary of the Treasury.
Domestic exports	16	108	1,728	
	2	144	288	
Foreign exports	16	456	7,296	
Imposts	3	469	1,407	
Tonnage	11	286	3,146	
Imports: indirect trade	2	420	840	
reciprocity	1	500	500	
Register of returns	1	281	281	
Imports and exports, (values)	1	250	250	
Total	72	338	24,100	

Of the remaining twenty-one clerks, twenty are employed on general statistics, and one on tonnage measurements and the numbering of vessels.

In the commerce and navigation division I have expedited the returns of imports and exports, imposts, tonnage, &c., which, even after being reduced to print, take up eight hundred pages of close type, so that they are being printed this year earlier than before of late years. Furthermore, I have compiled monthly reports of imports and exports, including the quantities and values of goods warehoused or withdrawn from warehouse, and other statistics relative to the trade and industry of the country, which, up to and including the October returns of imports and exports, &c., have already been published; and next year I expect to be able to print the returns of imports and exports, &c., for the entire fiscal year 1867, within a month after its termination.

In this division, also, I have had prepared and issued to all the customs collectors in the United States a blank form of eighty pages of classifications for the quarterly returns of 1867, and a blank form for monthly returns.

In the division of general statistics—in addition to the preparation of numerous socialogical inquiries set on foot in accordance with the terms of the act of July 28, answers to which have not yet all come in—an elaborate report, comprising the general statistics of the United States has been compiled, in response to a requisition of the Department of State to the Treasury Department. This report is intended for publication in the catalogue of the Paris Exposition of 1867; and its compilation alone has exclusively occupied nearly all the force employed in this division. Yet time has been found to furnish numerous statistical tables to the special commissioner of the revenues, and to other officers and departments of the United States and foreign governments, and to establish a tolerably complete statistical library of several hundred volumes, partly drawn from the Treasury Department, and partly purchased under my direction, a reading room of commercial and other newspapers and periodicals, and a files-room of market reports and the current prices of labor and commodities in all parts of the United States and foreign countries.

Finally, the Director, besides the daily routine of his office has, in accordance with your instructions, made personal inquiry concerning the state of ship building in the United States, and furnished a report on the same with details of evidence.

Before closing this rapid sketch of the operations of the bureau, I desire to state that, in regard to the commerce and navigation division, the classifications of the customs returns are becoming too numerous to enable the annual report to be published in time for the assembling of Congress. For the year ending June

30, 1866, there were no less than seventy-six folio pages of classifications in the quarter-yearly blank alone; and for the year ending June 30, 1867, there are, as already stated, eighty. All the work embraced in these forms has to be accurately balanced before being published; and such work, therefore, requires time and care, and as much of both as can be afforded. I find that even yet one year's balancing has been neglected. This was 1862, for which year the official valuation of the imports and exports of the United States is not yet determined. And in this connection it may be as well to state that the official valuations of imports and exports for all of the years since 1860 are full of important errors and discrepancies, and need entire revision before they can be deemed reliable.

In regard to both divisions, they require to be officered by the best grade of clerks exclusively, since the character of the work to be performed is highly technical, and demands both assiduity and talent.

I have the honor to be, sir, very respectfully, yours,

ALEX. DELMAR, *Director.*

Hon. HUGH MCCULLOCH,
Secretary of the Treasury.

No. 6.

Statement of the public debt on the 1st day of January in each of the years from 1791 to 1842, inclusive, and at various dates in subsequent years to July 1, 1866

On the 1st day of January	1791	$75,463,476 52
	1792	77,227,924 66
	1793	80,352,634 04
	1794	78,427,404 77
	1795	80,747,587 38
	1796	83,762,172 07
	1797	82,064,479 23
	1798	79,228,529 12
	1799	78,408,669 77
	1800	82,976,294 35
	1801	83,038,050 80
	1802	80,712,632 25
	1803	77,054,686 30
	1804	86,427,120 88
	1805	82,312,150 50
	1806	75,723,270 66
	1807	69,218,398 64
	1808	65,196,317 97
	1809	57,023,192 09
	1810	53,173,217 52
	1811	48,005,587 76
	1812	45,209,737 90
	1813	55,962,827 57
	1814	81,487,846 24
	1815	99,833,660 15
	1816	127,334,933 74
	1817	123,491,965 16
	1818	103,466,633 83
	1819	95,529,648 28
	1820	91,015,566 15
	1821	89,987,427 66
	1822	93,546,676 98
	1823	90,875,877 28
	1824	90,269,777 77
	1825	83,788,432 71
	1826	81,054,059 99
	1827	73,987,357 20
	1828	67,475,043 87
	1829	58,421,413 67
	1830	48,565,406 50
	1831	39,123,191 68
	1832	24,322,235 18
	1833	7,001,032 88
	1834	4,760,081 08
	1835	351,289 05
	1836	291,089 05
	1837	1,878,223 55
	1838	4,857,660 46
	1839	11,983,737 53

On the 1st day of January....	1840.....	$5, 125, 077 63
	1841.....	6, 737, 398 00
	1842.....	15, 028, 486 37
On the 1st day of July.....	1843.....	27, 203, 450 69
	1844.....	24, 748, 188 23
	1845.....	17, 093, 794 80
	1846.....	16, 750, 926 33
	1847.....	38, 956, 623 38
	1848.....	48, 526, 379 37
On the 1st day of December...	1849.....	64, 704, 693 71
	1850.....	64, 228, 238 37
On the 20th day of November.	1851.....	62, 560, 395 26
On the 30th day of December..	1852.....	65, 131, 692 13
On the 1st day of July.....	1853.....	67, 340, 628 78
	1854.....	47, 242, 206 05
On the 17th day of November.	1855.....	39, 969, 731 05
On the 15th day of November.	1856.....	30, 963, 909 64
On the 1st day of July.....	1857.....	29, 060, 386 90
	1858.....	44, 910, 777 66
	1859.....	58, 754, 699 33
	1860.....	64, 769, 703 08
	1861.....	90, 867, 828 68
	1862.....	514, 211, 371 92
	1863.....	1, 098, 793, 181 37
	1864.....	1, 740, 690, 489 49
	1865.....	2, 682, 593, 026 53
	1866.....	2, 783, 425, 879 21

S. B. COLBY, *Register*

TREASURY DEPARTMENT,
Register's Office, November 22, 1866.

No. 7.—Statement of the revenue collected from the beginning of the government to the 30th Public Lands, and miscellaneous sources, with the receipts

		From customs; duties, imposts, and tonnage.	From internal revenue.	From direct tax.	From postage.
From March 4, 1789, to Dec. 31	1791	$1,399,473 09	.....	.....	.....
For the year	1792	3,443,070 85	$208,924 81	.....	.....
	1793	4,255,306 56	337,705 70	.....	$11,020 51
	1794	4,801,065 28	274,089 62	.....	29,478 49
	1795	5,588,461 26	337,755 36	.....	22,400 00
	1796	6,567,987 94	475,989 60	.....	72,909 84
	1797	7,549,649 65	575,491 45	.....	61,500 00
	1798	7,106,061 93	644,357 95	.....	39,500 00
	1799	6,610,449 31	779,136 44	.....	41,000 00
	1800	9,080,932 73	809,396 55	$731,923 97	78,000 00
	1801	10,750,778 93	1,048,033 43	534,343 38	79,500 00
	1802	12,438,235 71	621,898 89	206,565 44	35,000 00
	1803	10,479,417 61	215,177 69	71,879 20	16,427 26
	1804	11,098,565 33	50,941 29	50,198 44	26,500 00
	1805	12,936,487 04	21,747 15	21,883 91	21,342 50
	1806	14,667,698 17	20,101 45	55,763 86	41,117 67
	1807	15,845,521 61	13,051 40	31,732 56	3,614 73
	1808	16,363,550 58	8,210 73	19,159 21	.....
	1809	7,296,020 58	4,044 39	7,517 31	.....
	1810	8,583,309 31	7,430 63	12,418 68	.....
	1811	13,313,222 73	2,295 95	7,666 66	37 70
	1812	8,958,777 53	4,903 06	859 22	85,039 70
	1813	13,224,623 25	4,755 04	3,805 52	35,000 00
	1814	5,998,772 08	1,662,984 22	2,219,497 36	45,000 00
	1815	7,282,941 22	4,678,059 07	2,162,673 41	135,000 00
	1816	36,306,874 88	5,124,708 31	4,253,635 09	149,787 74
	1817	26,283,348 49	2,678,100 77	1,831,187 04	29,371 91
	1818	17,176,385 60	955,279 20	264,333 36	20,070 00
	1819	20,283,698 76	220,593 63	83,650 78	71 32
	1820	15,005,612 15	106,260 53	31,586 82	6,465 95
	1821	13,004,447 15	69,027 63	29,349 05	516 91
	1822	17,589,761 94	67,665 71	20,961 56	682 04
	1823	19,088,433 44	34,242 17	10,337 71	110 69
	1824	17,878,325 71	34,663 37	6,201 96	.....
	1825	20,098,713 45	25,771 35	2,330 85	469 56
	1826	23,341,331 77	21,589 93	6,638 76	300 14
	1827	19,712,283 29	19,885 68	2,626 90	101 00
	1828	23,205,523 64	17,451 54	2,218 81	20 15
	1829	22,681,965 91	14,502 74	11,335 05	86 60
	1830	21,922,391 39	12,160 62	16,980 59	55 13
	1831	24,224,441 77	6,933 51	10,506 01	561 02
	1832	28,465,237 24	11,630 65	6,791 13	244 95
	1833	29,032,508 91	2,759 00	391 12	.....
	1834	16,214,957 15	4,196 09	19 80	100 00
	1835	19,391,310 59	10,459 48	4,263 33	893 00
	1836	23,409,940 53	370 00	728 79	10 91
	1837	11,169,290 39	5,493 84	1,687 70	.....
	1838	16,158,800 36	2,467 27	.....	.....
	1839	23,137,924 81	2,553 32	755 92	.....
	1840	13,499,502 17	1,682 25	.....	.....
	1841	14,487,216 74	3,261 36	.....	.....
	1842	18,187,908 76	495 00	.....	.....
Half year to June 30	1843	7,046,843 91	103 25	.....	.....
Year ending June 30	1844	26,183,570 94	1,777 34	.....	.....
	1845	27,528,112 70	3,517 12	.....	.....
	1846	26,712,667 87	2,897 26	.....	.....
	1847	23,747,864 66	375 00	.....	.....
	1848	31,757,070 66	375 00	.....	.....
	1849	28,346,738 82	375 00	.....	.....
	1850	39,668,686 42	.....	.....	.....
	1851	49,017,567 92	.....	.....	.....
	1852	47,339,326 62	.....	.....	.....
	1853	58,931,865 52	.....	.....	.....
	1854	64,224,190 27	.....	.....	.....
	1855	53,025,794 21	.....	.....	.....
	1856	64,022,863 50	.....	.....	.....
	1857	63,875,905 05	.....	.....	.....
	1858	41,789,620 96	.....	.....	.....
	1859	49,565,824 38	.....	.....	.....
	1860	53,187,511 87	.....	.....	.....
	1861	39,582,125 64	.....	.....	.....
	1862	49,056,397 62	.....	1,795,331 73	.....
	1863	69,059,642 40	37,640,787 95	1,485,103 61	.....
	1864	102,316,152 99	109,741,134 10	475,648 96	.....
	1865	84,928,260 60	209,464,215 25	1,200,573 03	.....
	1866	179,046,651 58	309,226,813 42	1,974,754 12	.....

TREASURY DEPARTMENT, *Register's Office, November* 22, 1866.

of June, 1866, under the several heads of Customs, Internal Revenue, Direct Tax, Postage, from loans and treasury notes, and the total receipts.

From public lands.	From bank stocks, dividends, and bonds.	From miscellaneous sources.	Total, exclusive of loans and treasury notes.	From loans and treasury notes.	Total receipts.
.....	.....	$19,440 10	$4,418,913 19	$5,791,112 56	$10,210,025 75
.....	$8,028 00	9,936 65	3,669,960 31	5,070,806 46	8,740,766 77
.....	38,500 00	10,390 37	1,652,923 14	1,067,701 14	5,720,624 28
.....	303,472 00	23,709 48	5,131,901 87	4,609,196 78	10,041,101 65
.....	162,000 00	5,917 97	6,114,534 59	3,305,268 20	9,419,802 79
$1,836 13	1,240,000 00	16,506 14	8,377,529 65	362,800 00	8,740,329 65
83,540 60	385,220 00	30,379 29	8,688,780 99	70,135 41	8,758,916 40
11,963 11	79,920 00	18,692 81	7,900,495 80	308,574 27	8,209,070 07
.....	71,040 00	45,187 56	7,546,813 31	5,074,646 53	12,621,459 84
443 75	71,040 00	74,712 10	10,848,749 10	1,602,435 04	12,451,184 14
167,726 06	88,800 00	266,149 15	12,935,330 95	10,125 00	12,945,455 95
188,628 02	1,327,560 00	177,905 86	14,995,793 95	5,507 36	15,001,301 31
165,675 69	.....	115,518 18	11,064,097 63	.....	11,064,097 63
487,526 79	.....	112,575 53	11,826,307 38	9,532 64	11,835,840 02
540,193 80	.....	19,039 80	13,560,694 20	128,814 94	13,689,509 14
565,245 73	.....	10,004 19	15,559,931 07	48,897 71	15,608,828 78
466,163 27	.....	34,935 69	16,398,019 26	.....	16,398,019 26
647,939 06	.....	21,802 35	17,060,661 93	1,822 16	17,062,484 09
442,252 33	.....	23,638 51	7,773,473 12	.....	7,773,473 12
696,548 82	.....	84,476 84	9,384,214 28	2,759,992 25	12,144,206 53
1,040,237 53	.....	60,068 52	14,423,529 09	8,309 05	14,431,838 14
710,427 78	.....	41,125 47	9,801,132 76	12,837,900 00	22,639,032 76
835,655 14	.....	236,571 00	14,340,409 95	26,184,435 00	40,524,844 95
1,135,971 09	.....	119,399 81	11,181,625 16	23,377,911 79	34,559,536 95
1,287,959 28	.....	150,282 74	15,686,916 82	35,264,320 78	50,961,237 60
1,717,985 03	.....	123,994 61	47,676,985 66	9,494,436 16	57,171,421 82
1,991,226 06	202,426 00	80,389 17	33,099,049 74	734,542 59	33,833,592 03
2,606,564 77	525,000 00	37,547 71	21,585,180 04	8,765 62	21,593,945 66
3,274,422 78	675,000 00	57,627 10	24,603,374 37	2,291 00	24,605,665 37
1,635,871 61	1,000,000 00	54,872 49	17,840,669 55	3,040,824 13	20,881,493 68
1,212,966 46	105,000 00	152,072 52	14,573,379 72	5,000,324 00	19,573,703 72
1,803,581 54	297,500 00	452,355 15	20,282,427 94	.....	20,232,427 94
916,523 10	350,000 00	141,019 15	20,540,666 26	.....	20,540,666 26
984,418 15	350,000 00	127,603 60	19,381,212 79	5,000,000 00	24,381,212 79
1,216,090 56	367,500 00	129,982 25	21,840,858 02	5,000,000 00	26,840,858 02
1,393,785 09	402,500 00	94,288 52	25,260,434 21	.....	25,260,434 21
1,495,845 26	420,000 00	1,315,621 83	22,966,363 96	.....	22,966,363 96
1,018,308 75	455,000 00	65,106 34	24,763,629 23	.....	24,763,629 23
1,517,175 13	490,000 00	112,561 95	24,827,627 38	.....	24,827,627 38
2,329,356 14	490,000 00	73,172 64	24,844,116 51	.....	24,844,116 51
3,210,815 48	490,000 00	583,503 03	28,526,820 82	.....	28,526,820 82
2,623,381 03	659,000 00	101,165 66	31,867,450 66	.....	31,867,450 66
3,967,682 55	610,285 00	334,796 67	33,948,426 25	.....	33,948,426 25
1,857,600 69	586,649 50	128,412 32	21,791,935 55	.....	21,791,935 55
14,757,600 75	569,280 82	696,279 13	35,430,087 10	.....	35,430,087 10
24,877,179 86	328,674 67	2,209,891 32	50,826,796 08	.....	50,826,796 08
6,776,236 52	1,375,965 41	5,625,479 15	24,951,153 04	2,992,989 15	27,947,142 19
3,681,939 47	4,542,102 22	2,517,252 42	26,302,561 74	12,716,820 86	39,019,382 60
7,076,447 35	.....	1,265,088 91	31,482,749 61	3,857,276 21	35,340,025 82
3,292,683 29	1,744,513 80	911,733 82	19,480,115 33	5,589,547 51	25,069,662 84
1,365,627 42	672,769 38	331,285 37	16,860,160 27	13,659,317 38	30,519,477 65
1,335,797 52	.....	441,807 97	19,965,009 25	14,808,735 64	34,773,744 89
897,818 11	.....	296,235 99	8,241,001 26	12,541,409 19	20,782,410 45
2,059,939 80	.....	1,075,419 70	29,320,707 78	1,877,847 95	31,198,555 73
2,077,022 30	.....	333,201 78	29,941,853 90	.....	29,941,853 90
2,694,452 48	.....	274,139 44	29,684,157 05	.....	29,684,157 05
2,498,355 20	.....	284,444 36	26,531,039 22	28,870,765 36	55,401,804 58
3,328,642 56	.....	627,021 13	35,713,109 65	21,293,780 00	57,006,889 65
1,668,959 55	.....	338,233 70	30,374,307 07	29,422,585 91	59,796,892 98
1,859,894 25	.....	706,059 12	42,234,639 79	5,435,126 96	47,669,766 75
2,352,305 30	266,072 00	921,933 24	52,557,878 55	203,400 00	52,761,278 55
2,043,239 58	1,021 31	438,580 76	49,852,168 30	46,300 00	49,868,468 30
1,667,084 99	.....	1,188,104 07	61,787,054 58	16,350 00	61,803,404 58
8,470,798 39	.....	1,105,352 74	73,800,341 40	1,950 00	73,802,291 40
11,497,049 07	.....	827,731 40	65,350,574 68	800 00	65,351,374 68
7,917,644 93	.....	1,116,190 81	74,056,699 24	200 00	74,056,899 24
3,829,486 64	.....	1,259,920 88	68,965,312 57	3,900 00	68,969,212 57
3,513,715 87	.....	1,352,029 13	46,655,305 96	23,717,300 00	70,372,605 96
1,756,687 30	.....	2,163,953 96	53,486,465 64	28,287,500 00	81,773,965 64
1,778,557 71	.....	1,088,530 25	56,054,599 83	20,786,808 00	76,841,407 83
870,658 54	.....	1,023,515 31	41,476,299 49	41,895,340 65	83,371,640 13
152,203 77	.....	931,787 64	51,935,720 76	529,692,460 50	581,628,181 26
167,617 17	.....	4,344,139 82	112,687,290 95	776,682,361 57	889,379,652 52
583,333 29	.....	51,505,502 26	264,626,771 60	1,121,131,842 98	1,385,758,614 58
996,553 31	.....	37,125,002 89	333,714,605 08	1,472,224,740 85	1,805,939,345 93
665,031 03	.....	67,119,369 91	558,032,620 06	712,851,553 05	1,270,884,173 11

S. B. COLBY, *Register.*

No. 8.—*Statement of expenditures from the beginning of the government to June 30, 1866, Pensions, Indian department, and miscellaneous.*

[The years 1862, 1863, and 1864 are from the account of warrants on the treasury

		Civil list.	Foreign intercourse.	Navy Department.	War Department.	Pensions.
From Mar. 4, 1789, to Dec. 31,	1791	$757,134 45	$14,733 33	$570 00	$632,804 03	$175,813 88
For the year	1792	380,917 58	78,706 67	53 02	1,100,702 09	109,243 15
	1793	358,211 08	89,500 00	.....	1,130,249 08	80,017 81
	1794	440,946 58	146,403 51	61,408 97	2,639,097 59	81,399 24
	1795	361,633 36	912,685 12	410,562 03	2,480,910 13	68,673 22
	1796	447,139 05	184,859 64	274,784 01	1,260,263 84	100,843 71
	1797	483,233 70	669,788 54	382,631 89	1,039,402 66	92,256 97
	1798	501,605 17	457,458 74	1,381,317 76	2,009,592 30	104,845 33
	1799	592,905 76	271,364 11	2,858,081 84	2,466,946 98	95,441 03
	1800	718,668 45	395,288 18	3,448,716 03	2,560,858 77	64,130 73
	1801	549,288 31	295,676 73	2,111,424 00	1,672,944 08	73,533 35
	1802	596,981 11	550,925 93	915,561 87	1,179,148 25	85,410 39
	1803	526,783 12	1,110,834 77	1,215,230 53	892,055 85	62,902 10
	1804	624,795 63	1,186,655 57	1,189,832 75	875,423 93	80,092 80
	1805	585,849 79	2,798,028 77	1,597,500 00	712,781 28	81,851 59
	1806	684,230 53	1,760,421 30	1,619,611 41	1,224,355 38	81,875 53
	1807	655,524 65	577,826 34	1,722,064 47	1,288,685 91	70,589 08
	1808	691,167 80	301,992 83	1,884,067 80	2,900,831 40	82,576 01
	1809	712,465 13	166,306 04	2,427,758 80	3,317,772 17	87,833 51
	1810	703,994 03	81,367 48	1,654,244 20	2,294,323 94	83,744 10
	1811	611,467 27	264,901 47	1,965,566 39	2,032,828 19	75,013 88
	1812	826,271 55	317,703 29	3,959,365 15	11,817,798 24	91,402 10
	1813	780,515 45	209,941 01	6,446,600 10	19,662,013 02	86,989 91
	1814	927,421 23	177,179 97	7,311,280 60	20,350,806 86	90,164 36
	1815	852,247 16	280,892 04	8,660,080 25	14,794,294 22	69,656 06
	1816	1,208,125 77	361,620 40	3,908,278 30	16,012,036 80	188,804 15
	1817	994,556 17	281,995 97	3,314,598 49	8,001,236 53	297,374 42
	1818	1,109,559 79	420,429 90	2,953,695 09	5,622,715 10	*890,749 99
	1819	1,142,180 41	284,113 94	3,817,640 42	6,506,300 37	2,415,939 85
	1820	1,248,310 05	253,370 04	4,387,990 09	2,630,392 31	3,208,376 31
	1821	1,112,292 64	207,110 75	3,319,243 06	4,461,291 78	242,817 25
	1822	1,158,131 58	164,879 51	2,224,458 98	3,111,981 48	1,948,199 40
	1823	1,058,911 65	202,118 56	2,503,765 83	3,096,924 43	1,780,588 52
	1824	1,336,266 24	65,140,009 83	2,904,581 56	3,310,939 85	1,498,326 58
	1825	1,390,747 21	371,666 25	3,049,083 86	3,659,914 18	1,308,810 57
	1826	1,256,745 48	232,719 08	4,218,902 45	3,943,194 37	1,556,593 83
	1827	1,228,141 04	659,211 87	4,263,877 45	3,938,977 88	976,148 86
	1828	1,455,490 58	1,001,113 66	3,918,786 44	4,145,544 56	850,573 57
	1829	1,327,069 36	207,765 85	3,308,745 47	6,250,230 28	949,594 47
	1830	1,579,724 64	294,067 27	3,239,428 63	6,752,688 66	1,363,297 31
	1831	1,373,755 99	298,554 00	3,856,183 07	4,846,405 61	1,170,665 14
	1832	1,800,757 74	325,181 07	3,956,370 29	5,446,131 23	1,184,422 40
	1833	1,562,758 28	955,395 88	3,901,356 75	6,705,022 95	4,589,152 40
	1834	2,080,601 69	241,562 45	3,956,260 42	5,698,517 51	3,364,285 39
	1835	1,905,551 51	774,750 28	3,864,939 06	5,827,918 57	1,954,711 32
	1836	2,110,175 47	533,362 65	5,807,718 23	11,791,208 02	2,882,797 96
	1837	2,357,035 94	4,603,905 40	6,646,914 53	13,731,172 31	2,672,162 45
	1838	2,688,708 56	1,215,095 52	6,131,580 53	13,088,169 69	2,156,057 29
	1839	2,116,982 77	987,667 92	6,182,204 25	9,227,045 90	3,142,750 50
	1840	2,736,769 31	683,278 15	6,113,896 89	7,155,204 99	2,603,562 17
	1841	2,556,471 79	428,410 57	6,001,076 97	9,042,749 92	2,388,434 51
	1842	2,905,041 65	563,191 41	8,397,242 95	6,658,137 16	1,378,931 33
Six months ending June 30,	1843	1,222,422 48	400,566 04	3,727,711 53	3,104,638 48	839,041 12
Fiscal year ending June 30,	1844	2,454,958 15	636,079 66	6,498,199 11	5,192,445 05	2,032,008 99
	1845	2,369,652 79	702,637 22	6,297,177 89	5,819,868 50	2,398,867 29
	1846	2,532,232 92	409,292 55	6,455,013 92	10,362,374 36	1,809,739 62
	1847	2,570,398 44	405,079 10	7,900,635 76	35,776,495 72	1,742,820 85
	1848	2,647,802 87	448,593 01	9,408,476 02	27,838,374 80	1,926,500 92
	1849	2,865,196 91	6,908,996 72	9,786,705 92	16,563,543 33	193,695 87
	1850	3,027,454 39	5,990,858 81	7,904,724 66	9,687,021 58	1,866,886 02
	1851	3,481,219 51	6,256,427 16	8,880,581 38	12,161,965 11	2,293,357 22
	1852	3,439,923 92	4,196,321 59	8,918,812 10	8,521,506 19	2,401,858 78
	1853	4,265,861 68	950,871 30	11,067,769 53	9,910,498 49	1,736,262 45
	1854	4,621,492 24	†7,763,812 31	10,790,096 32	11,722,262 97	1,369,009 47
	1855	6,350,875 88	997,007 26	13,327,095 11	14,648,074 07	1,542,255 40
	1856	6,452,256 35	3,642,615 39	14,074,834 64	16,963,160 51	1,344,027 70
	1857	7,611,547 27	999,177 65	12,651,694 61	19,159,150 87	1,423,770 85
	1858	7,116,339 04	1,396,508 72	14,053,264 64	25,679,121 63	1,221,163 14
	1859	5,913,281 50	981,946 87	14,690,927 90	23,154,720 53	161,190 66
	1860	6,077,008 95	1,146,143 79	11,514,619 83	16,472,202 72	1,100,802 32
	1861	6,074,141 83	1,147,786 91	12,387,156 52	23,001,530 67	1,034,599 73
	1862	5,939,009 29	1,339,710 35	42,674,569 69	394,368,407 36	879,583 23
	1863	6,350,616 76	1,231,413 06	63,211,105 27	599,298,600 83	3,140,194 44
	1864	8,059,177 23	1,200,691 92	85,733,292 77	690,791,842 97	4,979,633 17
	1865	10,833,944 87	1,260,818 08	122,567,776 12	1,031,323,360 70	9,291,610 48
	1866	12,287,858 55	1,338,388 18	43,324,118 52	284,449,701 82	15,605,352 35

* The first revolutionary pensions. † Purchase of Florida.

‡ Includes seven millions of Mexican indemnity. The years 1849 to 1852 also embrace large sums paid to Mexico.

TREASURY DEPARTMENT, *Register's Office, November 22, 1866.*

under the several heads of Civil List, Foreign Intercourse, Navy Department, War Department, with the interest and principal of the public debt.

Issued; all previous years are from the account of warrants paid.]

Indians.	Miscellaneous.	Total of ordinary expenditures.	Interest on public debt.	Principal of public debt.	Total debts and loans.	Total expenditures.
$27,000 00	$911,533 83	$1,919,589 52	$2,319,437 44	$2,938,512 06	$5,287,949 50	$7,207,539 02
13,648 85	194,572 32	1,877,903 77	3,291,628 23	4,062,037 76	7,267,665 99	9,141,569 67
27,282 83	24,709 46	1,710,070 26	2,772,242 12	3,047,263 18	5,819,505 29	7,529,575 55
13,042 46	118,248 30	3,500,546 65	3,490,292 52	2,311,285 57	5,801,578 09	9,302,124 74
23,475 69	92,718 50	4,350,658 04	3,189,151 16	2,895,260 45	6,084,411 61	10,435,069 65
113,563 98	150,476 14	2,531,930 40	3,195,054 53	2,640,791 91	5,835,846 44	8,367,776 84
62,396 38	103,880 82	2 833,590 96	3,300,043 06	2,492,378 76	5,792,421 82	8,626,012 78
16,470 09	149,004 15	4,623,223 54	3,053,281 28	937,012 86	3,990,294 14	8,613,517 68
20,302 19	175,111 81	6,480,166 72	3,186,287 60	1,410,589 18	4,596,876 78	11,077,043 50
31 22	193,636 59	7,411,369 77	3,374,704 72	1,203,665 23	4,578,369 95	11,989,739 92
9,000 00	269,803 41	4,981,669 90	4,412,912 93	2,878,794 11	7,291,707 04	12,273,376 94
94,000 00	315,022 36	3,737,079 91	4,125,038 95	5,413,965 81	9,539,004 76	13,276,084 67
60,000 00	205,217 87	4,002,824 44	3,848,828 00	3,407,331 43	7,256,159 43	11,258,983 67
116,500 00	379,558 23	4,452,858 91	4,266,582 85	3,905,204 90	8,171,787 45	12,624,646 36
196,500 00	384,720 19	3,737,079 91	4,148,998 82	3,220,890 97	7,369,889 79	13,727,124 41
231,200 00	445,485 18	6,080,209 36	3,723,407 88	5,266,476 73	8,989,884 61	15,070,093 97
205,425 00	464,546 52	4,984,572 89	3,369,578 48	2,938,141 62	6,307,720 10	11,292,292 99
213,575 00	427,124 98	6,504,338 85	3,428,152 87	6,832,092 48	10,260,245 35	16,764,584 20
337,503 84	337,032 62	7,414,672 14	2,866,074 90	3,586,479 26	6,452,554 16	13,867,226 30
177,625 00	315,783 47	5,311,082 28	2,845,427 53	5,163,476 93	8,008,904 46	13,319,986 74
151,875 00	457,919 66	5,592,604 86	2,465,733 16	5,543,470 89	8,009,204 05	13,601,808 91
977,845 00	509,113 37	17,829,498 70	2,451,272 57	1,998,349 88	4,449,622 45	22,279,121 15
167,358 28	738,949 15	28,082,396 92	3,599,455 22	7,505,668 22	11,108,123 44	39,190,520 36
167,391 86	1,103,425 50	30,127,686 38	4,593,239 01	3,307,304 90	7,900,543 91	38,028,230 32
530,750 00	1,755,731 27	26,953,571 00	5,754,568 63	6,874,353 72	12,628,922 35	39,582,493 35
274,512 16	1,416,995 60	23,373,432 58	7,213,258 69	17,657,804 24	24,871,062 93	48,244,495 51
319,463 71	2,242,384 62	15,454,609 92	6,389,909 81	19,041,826 31	25,423,036 12	40,877,646 04
505,704 27	2,305,849 82	13,808,672 78	6,016,446 74	15,279,754 88	21,296,201 62	35,104,875 40
463,181 39	1,640,917 06	16,300,273 44	5,163,598 11	2,540,388 18	7,703,926 29	24,004,199 73
315,750 01	1,090,311 85	13,134,530 57	5,126,097 20	3,502,397 08	8,628,494 28	21,763,024 85
477,005 44	903,718 15	10,723,479 07	5,087,274 01	3,279,821 61	8,367,093 62	19,090,572 69
575,007 41	644,985 15	9,827,643 51	5,172,578 24	2,676,370 88	7,848,949 12	17,676,592 63
380,781 82	671,063 78	9,784,154 55	4,922,684 60	607,331 81	5,530,016 41	15,314,171 00
429,987 90	678,942 74	15,330,144 71	4,996,562 08	11,571,831 68	16,568,393 76	31,898,538 47
724,106 44	1,046,131 40	11,490,459 94	4,366,769 08	7,728,575 70	12,095,344 78	23,585,804 72
743,447 83	1,110,713 23	13,662,316 27	3,973,480 54	7,067,601 65	11,041,082 19	24,103,398 46
760,624 88	826,123 67	12,653,095 65	3,486,071 51	6,517,596 88	10,003,668 39	22,656,764 04
705,084 24	1,219,368 40	13,296,041 45	3,098,800 59	9,064,637 48	12,163,438 07	25,459,479 52
576,344 74	1,565,679 66	12,660,400 62	2,542,843 23	9,841,024 55	12,383,867 78	25,044,358 40
622,262 47	1,363,624 13	13,229,533 33	1,913,533 40	9,442,214 82	11,355,748 22	24,585,281 55
926,167 98	1,392,336 11	13,864,067 90	1,383,592 95	14,790,795 27	16,174,378 22	30,038,446 12
1,352,323 40	2,451,202 64	16,516,388 77	772,561 50	17,067,747 79	17,840,309 29	34,356,698 06
1,801,977 68	3,198,091 77	22,713,755 11	303,796 87	1,239,746 51	1,543,543 38	24,257,298 49
1,001,625 07	2,082,565 00	18,725,417 25	202,152 98	5,974,412 21	6,176,565 19	24,601,982 44
1,637,652 80	1,519,396 74	17,514,950 28	57,863 08	328 20	58,191 28	17,573,141 56
4,993,160 11	2,749,721 60	30,868,164 04	63,389 85	3,140 32	66,500 17	30,934,664 21
4,299,594 68	2,932,428 93	37,243,214 24	.....	21,822 91	21,822 91	37,265,037 15
5,313,245 81	3,256,893 18	32,849,718 08	14,997 51	5,590,722 73	5,605,720 27	39,455,438 35
2,218,867 18	2,621,340 20	26,496,948 72	399,834 24	10,718,153 19	11,117,987 43	37,614,936 15
2,271,857 10	2,575,351 50	24,139,920 11	174,635 77	3,911,977 93	4,086,613 70	28,226,553 81
2,273,697 44	3,505,999 09	26,196,840 29	288,063 45	5,312,626 29	5,600,689 74	31,797,530 03
1,151,400 54	3,307,391 55	24,361,336 59	778,550 06	7,796,989 88	8,575,539 94	32,936,876 53
382,404 47	1,579,724 48	11,256,508 60	528,584 57	333,011 98	861,596 55	12,118,105 15
1,982,271 00	2,554,146 05	20,650,108 01	1,874,863 66	11,117,039 18	12,991,902 84	33,642,010 85
1,467,774 95	2,839,470 97	21,895,369 61	1,066,985 04	7,528,054 06	8,595,039 10	30,490,408 71
1,080,047 80	3,769,758 42	26,418,459 59	843,328 77	370,594 54	1,213,923 31	27,632,382 90
1,496,008 69	3,910,190 81	53,801,569 37	1,117,830 22	5,601,452 15	6,719,282 37	60,520,851 74
1,103,251 78	2,554,455 37	45,927,454 77	2,391,652 17	13,036,036 25	15,427,688 42	60,655,143 19
504,263 25	3,111,140 61	39,933,542 61	3,554,419 40	12,898,460 73	16,452,880 13	56,386,422 74
1,663,591 47	7,025,450 16	37,165,990 09	3,884,406 95	3,554,321 22	7,438,728 17	44,604,718 26
2,829,801 77	8,146,577 33	44,049,949 48	3,711,407 40	714,947 43	4,426,154 83	48,476,104 31
3,043,576 04	9,867,926 64	40,389,954 56	4,002,014 13	2,320,640 14	6,322,654 27	46,712,608 83
3,900,537 87	12,246,335 03	44,078,156 35	3,666,905 24	6,832,000 15	10,498,905 35	54,577,061 74
1,413,995 08	13,461,450 13	51,142,138 42	3,074,078 33	21,256,902 33	24,335,980 66	75,473,119 08
2,708,347 71	16,738,442 29	56,312,097 72	2,315,996 25	7,536,681 99	9,852,678 24	66,164,775 96
2,596,465 92	15,260,475 94	60,533,836 45	1,954,752 34	10,437,772 78	12,392,505 12	72,726,341 57
4,241,028 60	18,946,189 91	65,032,559 76	1,594,845 44	4,647,182 17	6,242,027 61	71,274,587 37
4,976,871 34	17,847,851 19	72,291,119 70	1,652,774 23	8,118,292 81	9,771,067 04	82,062,186 74
4,551,596 58	16,873,771 68	66,327,405 72	2,637,664 39	14,713,572 81	17,351,237 20	83,678,643 92
2,991,121 54	20,708,183 43	60,010,112 58	3,144,620 94	13,900,392 13	17,045,013 07	77,055,125 65
2,865,481 17	16,026,574 79	62,537,171 62	4,034,157 30	18,815,984 16	22,850,141 46	85,387,313 08
2,923,402 27	14,129,771 52	461,554,453 71	13,190,324 45	96,096,922 09	109,287,246 54	570,841,700 25
1,076,326 35	15,671,890 24	689,980,148 97	24,729,846 61	181,086,635 07	205,816,481 68	895,796,630 65
2,538,297 80	18,155,730 31	811,548,666 17	53,685,421 65	430,197,114 03	483,882,535 72	1,298,144,656 00
4,966,964 90	32,670,795 17	1,212,911,270 41	77,397,712 00	607,361,241 68	684,758,953 68	1,897,674,224 09
3,247,064 56	27,430,744 81	387,083,198 79	133,067,741 69	620,321,725 61	753,389,467 30	1,141,072,666 09

*Actual payments on the public debt, but not carried into the totals because of repayments to the treasury.

S. B. COLBY, *Register.*

No. 9.—*Summary statement of domestic produce and manufactures exported from the United States during the fiscal year ending June 30, 1866.*

Agricultural implements	$1,373,004
Animals, living:	
Hogs	13,004
Horned cattle	15,454
Horses	243,698
Mules	218,271
Sheep	87,214
All other, and fowls	6,390
Animal matter, guts, skins, bladders, &c	18,998
Ashes, pot and pearl	298,139
Bark, for tanning	115,638
Beer, ale, and porter:	
In bottles	4,215
In casks	61,200
Bells, and bell and bronze metal	3,117
Billiard tables and apparatus	33,939
Bones and bone dust	38,794
Bone-black, ivory-black, and lamp-black	22,316
Books and maps	427,067
Blacking	64,648
Bread and breadstuffs:	
Bread and biscuit	701,603
Indian corn	11,070,395
Indian meal	1,129,484
Oats	703,711
Rice	136,993
Rye	381,498
Rye flour	68,144
Wheat	7,842,749
Wheat flour	18,396,686
Other small grain and pulse	954,784
Bricks, lime, and cement	146,874
Brooms and brushes of all kinds	198,408
Candles:	
Spermaceti and wax	1,654
All other	614,842
Carriages, and parts of	566,124
Clocks, and parts of	344,168
Clover seed	772,607
Coal	1,120,424
Combs and buttons, not metal	36,936
Copper and manufactures of copper, and copper and brass:	
Ore	792,450
In pigs, bar, sheet, or old	33,553
Other manufactures of, and manufactures of copper and brass	110,208
Cotton, manufactures of:	
Colored	88,742
Uncolored	718,006
All other	973,427
Cotton, unmanufactured:	
Sea island	6,424,770
Other	274,960,453

Drugs and medicines	$1,393,086
Earthen and stoneware	31,616
Extracts of logwood, &c., and prepared dyes	556,909
Fancy articles	179,637
Fire-engines and apparatus	38,373
Flaxseed	306
Furs and fur skins	1,351,092
Ginseng	382,870
Glass and glassware	621,391
Glue	9,143
Gold and silver coin and bullion:	
Gold bullion	20,731,473
Gold coin	49,395,993
Silver bullion	10,832,849
Silver coin	1,683,059
Manufactures of gold and silver and gold leaf	36,429
Gunpowder	70,151
Hats, caps, and bonnets:	
Of wool, fur, or silk	74,730
Of palm-leaf, straw, &c	42,741
Hay	159,016
Hemp, and manufactures of hemp:	
Hemp unmanufactured	27,161
Manufactures of hemp:	
Bags	2,798
Cables and cordage	173,852
Cloth	4,221
Thread	1,677
All other manufactures	88,543
Hides and skins other than fur	317,741
Hops	108,752
Ice	256,445
India-rubber, manufactures of:	
Boots and shoes	35,462
Other manufactures	150,166
Iron and manufactures of iron:	
Bar iron, other than railroad iron	21,166
Castings	47,361
Nails	330,902
Pig	62,594
Railroad bars or rails	45,777
All other manufactures of iron	3,102,751
Jewelry, real or imitation	58,972
Junk (old) and oakum	17,926
Lead and manufactures of:	
Pig, bar, and old	2,323
Manufactures of lead, and lead and pewter	44,483
Leather and manufactures of leather:	
Boots and shoes	590,307
Leather of all kinds not specified	129,775
Morocco and other fine	16,760
Saddlery and harness	120,905
Manufactures not specified	176,082
Lumber and manufactures of wood:	
Board, plank, and scantling	2,822,572
Hewn timber	368,078

Laths and pickets	$22,919
Masts and spars	125,552
Other lumber	1,439,946
Shingles	108,248
Shooks for barrels and hogsheads	2,174,051
Shooks for boxes	1,152,062
Staves and headings	2,267,616
Hogsheads and barrels, empty	170,033
Hoops and hoop-poles	833,686
Household furniture	1,138,104
Manufactures of wood not specified	720,625
Marble and stone:	
Manufactures of	112,830
Rough	89,703
Mathematical and scientific instruments	5,308
Musical instruments	157,768
Naval stores:	
Rosin and turpentine	1,504,058
Tar and pitch	147,528
Oil-cake	2,775,426
Oils:	
Castor	886
Coal	456,955
Lard	70,360
Linseed	28,351
Neatsfoot and other animal	1,828
Petroleum—benzine	188,825
crude	6,015,921
refined	18,169,186
Spermaceti	1,180,381
Whale and other fish	205,250
Paints, prepared	123,348
Paintings and engravings	122,442
Paper and stationery	549,633
Paraffine	65,012
Plated ware, of silver and other metals	25,900
Printing presses and type	246,626
Provisions:	
Apples, dried	55,265
Apples, green or ripe	246,118
Bacon and hams	6,269,796
Beef	2,766,451
Butter	1,267,851
Cheese	6,036,828
Chocolate	3,417
Eggs	22,458
Fish, dried or smoked	734,427
Fish, fresh	192,198
Fish, pickled	360,074
Fruit, green, ripe, or dried, not specified	191,342
Lard	5,970,651
Meats, preserved	58,220
Onions	162,410
Oysters	200,409
Pickles and sauces	38,030
Pork	4,788,484

Potatoes	$535,446
Poultry, dressed	6,862
Tallow	2,488,587
Vegetables, prepared or preserved	31,033
Vegetables not specified	62,368
Quicksilver	1,508,039
Rags:	
Cotton and linen	79,720
Woollen	17,652
Salt	300,980
Soap, perfumed	122,201
Soap, other	662,291
Spermaceti	31,938
Spirits, distilled:	
From grain	373,202
From molasses	605,163
From other materials	149,335
Spirits of turpentine	313,086
Starch	93,307
Stearine	71,058
Steel, and manufactures of:	
In bars or sheets	2,875
Other manufactures of	107,755
Sugar and molasses:	
Sugar, brown	63,124
Sugar, refined	652,543
Molasses	21,002
Tin, and manufactures of	79,461
Tobacco, and manufactures of:	
Cigars	179,746
Snuff	7,981
Manufactured	1,794,689
Unmanufactured leaf	29,456,145
Trunks and valises	126,230
Umbrellas, parasols, and sun-shades	3,332
Varnish	71,100
Vinegar	37,686
Wax	130,650
Whalebone	656,188
Wearing apparel	566,096
Wool, and manufactures of:	
Wool	264,398
Manufactures not specified	139,462
Wine	27,990
Zinc, and manufactures of:	
In plates, sheets, or bars	13,290
Ore or oxide	25,091
Unenumerated articles:	
Manufactured	6,981,031
Unmanufactured	641,970
Total exports	550,684,277

ALEXANDER DELMAR, *Director.*

TREASURY DEPARTMENT,
BUREAU OF STATISTICS, *October* 31, 1866.

No. 10.—*Summary statement of goods, wares, and merchandise, the growth, produce, and manufacture of foreign countries, exported from the United States during the fiscal year ending June 30, 1866.*

Articles imported under the provisions of the reciprocity treaty with Great Britain	$1,149,377
Berries, nuts, and vegetables, &c., not otherwise provided for, used exclusively in dyeing or composing dyes	1,811
Cochineal	18,562
Dye-woods in sticks	109,045
Gold and silver:	
Bullion—gold	32,854
silver	75,325
Coin—gold	1,036,989
silver	2,255,529
Guano	15,595
Household and personal effects and wearing apparel, old and in use, of persons arriving from foreign countries	3,175
Indigo	60,251
Palm-leaf, unmanufactured	625
Phosphate of lime	42
Silk, raw, or as reeled from the cocoon	198,429
Specimens of natural history, botany, and mineralogy	23,870
Wood unmanufactured:	
Cedar	59,674
Lignumvitæ	17,710
Mahogany	237,959
Rose	702
All other articles, free of duty	30,330
Total, free of duty	5,307,854

Exports paying duty

Arrowroot	$320
Beer, ale, and porter:	
In casks	6,382
In bottles	11,631
Books, periodicals, pamphlets, and all printed matter	14,432
Brass and manufactures of brass:	
Old, and fit only for remanufacture	29
Manufactures not specified	325
Brushes and brooms	911
Butter	200
Buttons and button moulds	2,728
Candles and tapers:	
Tallow	29
Stearine and adamantine	6,762
Wax, sperm, and paraffine	9,250
Chalk, white	1,028
Cheese	8,816
Chemicals, dyes, drugs, and medicines:	
Acids, tartaric	375
Aloes	400
Alum, alum substitute, aluminous cake, and sulphate of alumina	376

Analine dyes or colors	2,631
Assafœtida	4,500
Balsam copaiva	1,792
Bark, Peruvian, cinchona, Lima, and Calisaya	170
Borax, crude, or tincal	5,517
Camphor—crude	1,856
refined	1,664
Cream of tartar	2,777
Cutch or catechu, and terra japonica	181
Flowers, leaves, and plants, medicinal, not specified	759
Jalap	992
Licorice: paste	130
Logwood and other dyewood extracts	195
Madder extract, and garancine	1,604
Opium	70,778
Opium prepared for smoking	23,321
Potash, and salts of potash:	
Bicarbonate of potash or saleratus	11
Saltpetre or nitrate of potash, crude	13,401
Sarsaparilla	35,081
Soda, and salts of:	
Bicarbonate of soda	810
Caustic soda	1,062
Nitrate of soda	40,500
Soda ash	67,621
Sulphate of copper, (blue vitriol)	658
Sulphate of magnesia, (epsom salts)	397
Sulphate of quinine	700
Sulphur: brimstone in rolls, refined	322
Chicory root	2,646
Chocolate and cocoa:	
Chocolate	299
Cocoa—not ground	96,152
shells and leaves	3,750
Coal, bituminous	79,302
Coffee	901,837
Copper and manufactures of copper:	
Pigs	22,689
Sheets, plates, braziers' copper, copper bottoms, rods, bolts, nails, and spikes	90
Yellow metal	6,844
Corks:	
Manufactures of	2,785
Unmanufactured	11,967
Cotton and manufactures of cotton:	
Cotton not manufactured	464,238
Cotton: plain, brown, or not bleached; value, 16 cents or less per square yard	50,195
Cottons: plain, bleached; value, 20 cents or less per square yard	10,128
Cottons: printed or colored—	
Value, 25 cents or less per square yard—over 100 and not over 200 threads to the square inch, including warp and filling	40,172
Valued over 25 cents per square yard	1,300

Jeans, denims, drillings, bed-tickings, ginghams, cottonades, pantaloon stuffs, and cotton goods of like description, not exceeding 20 cents per square yard—	
Not bleached or colored, over 200 threads per square inch, counting warp and filling	$220
Printed, painted, or colored, over 100 and not over 200 threads per square inch, counting warp and filling	2,865
Cotton velvet	917
Shirts and drawers, woven or made on frames, wholly of cotton	369
Cotton hosiery	2,545
Manufactures, all other, wholly or in part of cotton, not otherwise provided for	253,532
Ready-made clothing	60,557
Earthenwares and china:	
Brown earthen and common stone ware	1,031
China and porcelain ware, plain white	6,134
Embroideries of cotton, silk, or wool, not otherwise provided for	11,872
Fancy articles:	
Combs, and manufactures of shell, bone, horn, ivory, and vegetable ivory, not specified	868
Fans—palm leaf	25
all other	360
Feathers, ornamental, and artificial flowers, crude	5,779
Dressed	428
Perfumes and cosmetics of all kinds, not specified	1,569
Pipes and bowls, meerschaum for smoking, not otherwise provided for	185
Pipe cases, stems, and mountings, and all parts of pipes, and pipe fixtures, and all smokers' articles	988
Toys and dolls	7,103
Feathers and downs for beds	1,200
Fire-crackers	23,420
Fish:	
Mackerel	7,872
Herring	13,138
Salmon	170
All not in barrels, sold by weight	97,514
Sardines and anchovies, preserved in oil, or otherwise	10,325
Flax, and manufactures of flax:	
Linens, brown or bleached	14
Brown Hollands, burlaps, canvas, coatings, crash, diaper, duck, handkerchiefs, huckabacks, lawns, paddings, and all like manufactures, of which flax, jute, or hemp shall be the material of chief value—	
Value 30 cents or less per square yard	49,219
Value over 30 cents per square yard	600
Thread, pack-thread and twine	2,758
All other manufactures of flax	15,302
Fruits:	
Oranges, lemons, and limes	5,532
Pine-apples, plantains, and bananas	203
Fruit in juice, and fruit juice	3,362
Fruits preserved in bottles or jars, in brandy, sugar, &c	3,159
Green, dry, and ripe fruit, not otherwise provided for	1,477
Prunes and plums	4,506
Dates	2,228
Currants, Zante, and all other	9,393

Figs	$13,748
Raisins	16,580
Furs:	
Undressed, on the skin	27,344
Dressed, on the skin	5,870
Ginger:	
Root or green	249
Preserved or pickled	66
Glass, and manufactures of glass:	
Cylinder, crown, or common window glass, above 10 by 15, and not above 16 by 24	156
Above 16 by 24, and not above 24 by 30	60
Glass bottles	23
Glass bottles, containing liquors	6
Glassware, cut	500
Glass manufactures, not specified	9,999
Gold and silver manufactures:	
Silver-plated metal and plated wares	533
All other manufactures of gold and silver	3,208
Gums:	
Arabic, Jedda, myrrh, Senegal, and all other	2,374
Copal, kowrie, sandaric, damar, and other varnish gums	2,973
Shellac	3,153
Gutta-percha manufactures	2,864
Hair-cloth and hair-seating, and other hair manufactures not specified	350
Hats and bonnets of straw, chip, or palm-leaf, or any vegetable substance	3,839
Hemp, and manufactures of hemp:	
Cables, and cordage—	
All other	23,584
Manilla, untarred	16,905
Tarred	24
Gunny cloth, and gunny bags, or other manufactures for cotton bagging, or like purposes, wholly or in part of hemp, jute, or other like material—	
Value less than 10 cents per square yard	18,704
Value over 10 cents per square yard	11,830
Hemp or jute carpeting	1,391
Jute and sun hemp	4,000
Manilla	181,224
Sail duck	6,813
Sheetings of hemp, (Russia,) brown or white	2,648
All other vegetable and fibrous substances used for like purposes	730
All other manufactures of hemp, jute, &c	87,961
Hides and skins	165,082
Honey	71,211
Hops	517
India-rubber, manufactured	144,273
Iron, and manufactures of iron and steel, and manufactures of steel:	
Pig-iron	7,794
Bar iron, in flats not less than 1 inch nor more than 6 inches wide, nor less than $\frac{3}{8}$ nor more than 2 inches thick; rounds not under $\frac{3}{4}$ nor more than 2 inches in diameter; squares not less than $\frac{3}{4}$ nor more than 2 inches square	579

Bar iron in flats less than ⅜ and more than 2 inches thick, or less than 1 inch and more than 6 inches wide; rounds less than ⅜ and more than 2 inches in diameter; squares less than ⅜ and more than 2 inches square	$6,015
Band, hoop, and scroll iron—	
From ½ to 6 inches in diameter, not thinner than ⅛ inch	9
Under ⅛ inch to No. 20	59
All other rolled or hammered, not otherwise provided for	745
Anchors and parts of	92
Anvils, cables, and cable chains	2,070
Cut nails and spikes	2,129
Cast-iron pipe and cast-iron vessels, stoves and stove plates	1,682
Hollow-ware, glazed or tinned	157
Tagger's iron, and castings of iron not specified	434
All other manufactures of iron	80,301
Old scrap iron	500
Iron, galvanized or coated with any metal, or by electric battery	388
Steel and manufactures of steel in ingots, bars, sheets or wire, not less than ⅛ inch in diameter, valued at 7 cents per pound or less	54
Value 7 and not above 11 cents per pound	470
Steel in forms not otherwise provided for	3,541
All other cutlery	183
Fire-arms, muskets, rifles, and other	153,902
All other manufactures wholly or in part of steel	13,192
Jewelry, real or imitations of, wholly or in part of gold and silver, or of precious stones	3,219
Lead and manufactures of lead in sheets, pipe, and shot	652
Manufactures of lead not specified	2,775
Leather and manufactures of leather:	
Bend and sole	25,070
Tanned calfskins	3,353
Skins tanned and dressed and all other upper leather	1,930
Gloves of skin or leather	1,315
All other manufactures of leather	17,525
Maccaroni and vermicelli	30
Mats of cocoanut, china, and all other floor mattings	7,239
Meats:	
Beef and pork	68,220
Bacon and hams	262,902
Meats preserved in cans, or otherwise, and sausage	1,105
Mineral waters, per bottle of 1 quart or less	120
Mosses, seaweed, and other vegetable substances used as mattresses	100
Musical instruments	1,457
Nuts:	
Almonds, not shelled	695
Almonds, shelled	402
Filberts and walnuts	2,441
Peanuts and other groundnuts, not shelled	18
All other nuts not specified	18,910
All other oil-cloths	90
Oils, fixed or expressed:	
Flaxseed or linseed	3,107
Hemp or rapeseed	2,316

Petroleum and coal oil, crude	$2,609
Petroleum and coal oil, refined, and naphtha, benzine, or benzole	1,673
Palm and cocoanut oil	54,517
Castor oil	64
Olive oil (not salad)	4,331
Olive oil, salad, in flasks or bottles	7,808
Oils, volatile or essential—all other not otherwise provided for	19,172
Paintings, in oil and otherwise, not by American artists, and statuary	31,489
Paints:	
Red lead	166
All other paints and painters' colors	1,453
Paper, and manufactures of paper:	
Paper hangings	967
Manufactures of, not specified	13,433
Pens, metallic	1,473
Percussion caps and fulminates	1,917
Photographs and stereoscopes, in all forms	2,215
Pickles, sauces, and capers	21
Pins, all metallic	225
Quicksilver	22,500
Ratans and reeds, manufactured or partially manufactured	53
Rice—cleaned	143,938
uncleaned	193,078
Sago and sago flour	277
Salt—in bulk	4,561
in bags	27,328
Seeds—garden and agricultural seeds, and seeds of flowering plants and bulbous roots	4,623
Silk, and manufactures of silk, (raw silk free:)	
Sewing silk in the gum and purified	25,190
Silk dress and piece goods, pongees, and vestings, including all in which silk is the material of chief value	40,075
Shawls, hosiery, hats, caps, bonnets, laces, braids, fringes, galloons, &c., for personal use	5,470
Silk manufactures, wholly of silk, not specified	127,662
Silk mixed piece goods, wholly or in part of silk, not otherwise provided for	10,932
Soap:	
Common, castile, and all like	19,587
Toilet or shaving, and all perfumed	125
Spices:	
Cassia	8,114
Cloves	5,108
Black and white pepper	29,554
Black and white pepper, ground	11,020
Pimento	3,895
Cinnamon	9,595
Mustard, in glass or tin	96
Mace	50
Nutmegs	5,431
Vanilla beans	3,617
Spirits and wines:	
Brandy, first proof	117,585

Spirits from grain, first proof	$26,513
Spirits from other materials, first proof	43,207
Cordials, liqueurs, arrack, and all like spirituous beverages	6,888
Bay rum	25
Wines, value 50 cents per gallon	128,653
Wines, value over 50 cents and not over $1 per gallon	61,958
Wines, value over $1 per gallon	23,864
Wines, sparkling, in bottles—	
Containing 1 quart or more	28,741
Containing 1 pint or less	1,570
All other distilled spirits	67,318
Sponges	25,211
Starch, of potatoes or corn	247
Straw laces, braids, and chip and palm-leaf ornaments	7,337
Sugar:	
All not above No. 12, Dutch standard, in color	177,694
Above No. 12, and not above No. 15	239,150
Above No. 15, and not above No. 20, not stove dried	6,505
Loaf and other refined, and stove dried, above No. 20	44,281
Sugar candy and confectionery—	
Not colored	1,100
Colored, valued at 30 cents or less per pound	165
Valued over 30 cents per pound	308
Sirup of cane juice or melado	13,526
Molasses from sugar cane	187,377
Tallow	2,655
Lard	73,445
Tar	237
Tea	612,935
Tin and manufactures of tin:	
In blocks, pigs, or bars	154,045
In plates, sheets, and terne tin	5,534
Tobacco, and manufactures of tobacco:	
Leaf, unmanufactured and not stemmed	250,058
Stemmed and all manufactured not otherwise provided for	47,403
Cigars valued at $15 or less per thousand	134,207
Cigars valued over $15 and not over $30 per thousand	505,571
Cigars valued over $30 and not over $45 per thousand	57,734
Cigars valued over $45 per thousand	10,559
Varnish:	
Valued at $1 50 or less per gallon	400
Valued at over $1 50 per gallon	417
Vegetables, yams, and all other edibles, crude, not specified	2,951
Vegetables, prepared or preserved of all kinds, not otherwise provided for	6,863
Vinegar	2,709
Watches, chronometers and watch materials	3,804
Wax, beeswax, vegetable wax, and other crude	4,010
Wax manufactures	1,250
Wheat, grain, flour, and meal:	
Wheat	39,476
Wheat flour	365,845
Rye	937
Rye flour	937

Barley	$3,687
Oats	133,305
Oat meal	8,415
Indian corn	10,902
Pearl, or hulled barley	300
All other grains, not specified	2,041
Willow, or osier, prepared for use	736
Wood, and manufactures of wood:	
Rough timber and unmanufactured wood	96
Cabinet ware, house furniture, and all manufactures not specified	57,947
Lumber, boards, plank, scantling, and hewn timber	2,275
Staves for pipes, hogsheads, casks, &c	9,412
Wool, and manufactures of wool:	
Wool, value 12 cents per pound or less	1,600
Wool, value over 12 and not over 24 cents per pound	123,245
Wool, value over 24 and not over 32 cents per pound	3,500
Wool, value over 32 cents per pound	26,835
Woollen cloths, wholly or in part of wool—	
Value less than $2 per square yard	7,146
Value over $2 per square yard	1,214
Shawls, wholly or in part of wool, value less than $2 per square yard	1,500
Blankets, wholly or in part of wool—	
Value not over 28 cents per pound	2,759
Value over 28 and not over 40 cents per pound	7,339
Value over 40 cents per pound	1,215
All other manufactures of wool, not specified—	
Value less than $2 per square yard	6,858
Value over $2 per square yard	37,934
Flannels, not colored, value 30 cents or less per square yard	222
Carpets—Wilton, Saxony, Aubusson, velvet, and all Jacquard woven, value over $1 25 per square yard	555
Carpets of wool, flax, or whatever material, not otherwise specified	298
Dress goods of wool or worsted, wholly or in part printed or colored—	
Value not over 30 cents per square yard	22,539
Value over 30 cents per square yard	4,367
Bunting, and all manufactures of worsted, or of which worsted shall be a material, not otherwise provided for	124,714
Hats of wool	684
Ready-made clothing, wholly or in part of wool	336
Zinc, spelter, or teutenegue, in blocks or pigs	34,082
Zinc, in sheets	4,026
Value of merchandise not enumerated in preceding abstract: paying ad valorem duty—	
At 10 per cent	20,210
At 15 per cent	227
At 20 per cent	206,757
At 30 per cent	1,463
At 35 per cent	11,661
At 40 per cent	3,100

At 50 per cent	$33,406
At 100 per cent	1,063
Total paying duty	9,434,263
Total free of duty	5,307,854
Total exports	14,742,117

ALEX. DELMAR, *Director.*

No. 11.—*Summary statement of goods, wares, and merchandise, the growth, produce, and manufacture of foreign countries, imported into the United States during the fiscal year ending June* 30, 1866.

Imports free of duty.

Acids of all kinds used for chemical or manufacturing purposes, not otherwise provided for	$1,980
Animals of all kinds, living	1,605,392
Articles imported under the provisions of the reciprocity treaty with Great Britain	39,582,505
Articles of all kinds for the use of the United States	153,837
Articles, the produce of the United States, brought back	1,408,184
Articles for the Library of Congress	9,359
Articles specially imported for seminaries of learning, &c.	37,812
Articles in a crude state used in dyeing and tanning, not otherwise provided for	20,247
Berries, nuts, and vegetables, &c., not otherwise provided for, used exclusively in dyeing or composing dyes	136,137
Bismuth	27,015
Bolting cloths	71,693
Burrstones, unmanufactured	46,494
Cabinets of coins, medals, &c	1,122
Cochineal	465,195
Dye-woods, in sticks	622,054
Felt, adhesive, for sheathing vessels	10,708
Gold and silver:	
Bullion—gold	971,129
silver	43,654
Coin—gold	6,969,712
silver	2,344,661
Gypsum, or plaster of Paris, unground	48,724
Household and personal effects, and wearing apparel, old and in use, of persons arriving from foreign countries	1,514,430
Horse-hair used for weaving, cleaned or uncleaned, drawn or undrawn	547,700
Indigo	607,965
Junk, old, and oakum	200,402
Lac dye	80,875
Machinery suitable for the manufacture of flax and linen only, and imported for that purpose	97,421
Madder:	
Root	36,198
Ground or prepared	1,677,777
Models of invention and improvements in the arts	11,937

Oil and other products of American fisheries:	
Spermaceti, whale and other fish oil	$1,707,580
Other products of fisheries	508,516
Paintings and statuary, the production of American artists	91,085
Palm leaf, unmanufactured	54,973
Platina, unmanufactured	107,028
Platina vases or retorts	97
Rags of cotton or linen for the manufacture of paper	2,300,404
Ratans and reeds, unmanufactured	115,803
Shingle bolts and stave bolts	68,939
Silk, raw, or as reeled from the cocoon	3,437,900
Specimens of natural history, botany, and mineralogy	43,796
Substances used expressly for manures:	
Guano	397,184
Other substances not specified	8,673
Wood or pastel	674
Wood unmanufactured:	
Box, lancewood, granadilla, and all cabinet woods not specified,	75,449
Cedar	97,602
Ebony	8,564
Lignumvitæ	59,450
Mahogany	280,115
Rose	121,735
All other articles free of duty	294,029
Total free of duty	69,130,915

Imports paying duty.

Animals, living	65,445
Arrowroot	17,461
Asphaltum	8,035
Beer, ale and porter, in casks	18,288
in bottles	396,435
Blacking	10,273
Books, periodicals, pamphlets, and all printed matter	866,559
Books, blank	20,438
Brass, and manufactures of:	
Bars and pigs	15
Old, and fit only for remanufacture	17,360
Manufactures not specified	190,771
Bristles	674,761
Brushes and brooms	452,896
Butter	79,166
Buttons and button moulds	2,071,081
Candles and tapers:	
Tallow	1,856
Stearine and adamantine	25,330
Wax, sperm, and paraffine	4,607
Cards for playing:	
Value twenty-five cents or less per pack	1,133
Value over twenty-five cents per pack	970
Carriages, and parts of	14,552
Chalk—white	16,873
red, French, and all other	5,034
Cheese	192,813

Chemicals, dyes, drugs, and medicines:	
Acids—Acetic, acetous and pyroligneous—	
Specific gravity 1,040 or less	$714
Specific gravity over 1,040	316
Benzoic	8,224
Boracic	43,371
Citric	67,135
Gallic	497
Muriatic	653
Nitric	1,529
Oxalic	49,458
Sulphuric, or oil of vitriol	667
Tannic	606
Tartaric	119,071
Acetates of baryta	48
iron	295
lead	120
soda	10
Aloes	13,684
Alum, alum substitute, aluminous cake, and sulphate of alumina	101,687
Ammonia, sal ammonia, and carb. of ammonia	141,429
Analine dyes or colors	98,7[illegible]
Annatto seed, or extract	775
Antimony, crude, or regulus of	66,908
Argols, or crude tartar	302,871
Arsenic	18,627
Assafœtida	5,914
Balsam copaiva	44,813
Balsam, Peruvian	2,467
Balsam tolu	3,007
Bark, Peruvian, cinchona, Lima, and calisaya	289,570
Bark, quilla	3,821
Bitter apples, colosynth, or coloquintida	695
Borax, crude or tincal	2,424
refined	18,236
Brown tartar	1,208
Buchu leaves	3,930
Calomel	7,281
Camphor—crude	152,585
refined	17,948
Cantharides, or Spanish flies	5,905
Cardamom seed	23,697
Coculus indicus	331
Chloroform	1,698
Chloride of lime, or bleaching powder	409,528
Copperas, green vitriol, or sulphate of iron	12,621
Coriander seed	3,488
Cream of tartar	357,000
Tartar emetic	295
Cubebs	13,041
Cumin seed	266
Cuttle-fish bone	1,169
Cutch or catechu, and terra japonica	142,599
Dragon's blood	327
Ergot	5,683

All other ethers not specified	$805
Flowers, leaves and plants, medicinal, not specified	61,527
Hoffman's anodyne	20
Indigo, extract of	16,546
Iodine—crude	29,851
resublimed	10,337
Iodate, hydriodate, iodide, and acetate of potash	73,871
Indigo, under 14th section	41,268
Ipecac	50,501
Jalap	35,365
Lac, seed lac, and stick lac	7,211
Licorice—paste	423,416
root	71,556
Logwood and other dye-wood extracts	10,087
Madder extract, and garancine	543,473
Magnesia—calcined	5,542
carbonate	8,244
Manna	9,301
Morphine and its salts	3,352
Opium	511,931
Opium prepared for smoking	190,939
Opium, extract of	32
Phosphorus	23,116
Potash, and salts of potash:	
Bi-carbonate of potash, or saleratus	13,121
Chlorate of potash	45,910
Chromate and bi-chromate of potash	25,184
Prussiate of potash, red	43,146
Prussiate of potash, yellow	37,071
Saltpetre or nitrate of potash—crude	425,483
refined	99,393
Rhubarb	102,688
Rose leaves	1,344
Safflower	30,982
Santonine	16,733
Sarsaparilla	69,382
Soda, and salts of:	
Bi-carbonate of soda	601,711
Carbonate of soda	7,076
Caustic soda	374,152
Glauber salts, (sulphate of soda)	10,884
Nitrate of soda	580,779
Rochelle salts (tartrate of soda)	818
Soda ash	2,036,775
Soda, sal	216,576
Potassium	191
Strychnine and its salts	189
Sulphate of copper (blue vitriol)	131,635
Sulphate of magnesia (Epsom salts)	1,494
Sulphate of quinine	56,070
Sulphur—brimstone in rolls, crude	535,718
flour of	11,610
brimstone in rolls, refined	8,906
Sumac	355,198
Verdigris	55,863

Chiccory:	
Ground or prepared	$ 78,930
Root	1,696
Chocolate and cocoa:	
Chocolate	2,276
Cocoa—ground	1,725
not ground	277,863
shells and leaves	118
Clay, unwrought pipe clay, fire clay and kaoline	52,098
Fuller's earth	1,571
Clocks and parts	160,867
Coal—bituminous	858,107
all other coal	1,804
Coffee	19,739,381
Copper and manufacturers of copper:	
Manufactures not specified	3,927
Old copper	101,277
Ore	318,881
Pigs	429,868
Sheathing copper	96,565
Sheets, plates, brazier's copper, copper bottoms, rods, bolts, nails and spikes	1,365
Yellow metal	59,548
Cork—manufactures of	163,227
unmanufactured	103,223
Cotton and manufactures of cotton:	
Cotton, not manufactured	1,323,178
Cottons, plain, brown, or not bleached—	
Value 16 cents or less, per square yard	2,049,293
Value over 16 cents per square yard	18,711
Cottons, plain bleached—	
Value 20 cents or less per square yard	3,722,806
Value over 20 cents per square yard	2,017,217
Cottons, printed or colored, value 25 cents or less, per square yard—	
Not over 100 threads per square inch, including warp and filling, and weighing over 5 ounces per square yard	47,736
Over 100 and not over 200 threads per square inch, including warp and filling	6,735,838
Valued over 25 cents per square yard	161,138
Jeans, denims, drillings, bed tickings, ginghams, cottonades, pantaloon stuffs, and cotton goods of like description, not exceeding 20 cents per square yard—	
Not bleached or colored—	
Not over 200 threads per square inch, counting warp and filling	22,489
Over 200 threads per square inch, counting warp and filling	59
Bleached—	
Not over 200 threads per square inch, counting warp and filling	12,541
Over 200 threads per square inch, counting warp and filling	4,742

Printed, painted, or colored—	
Not over 100 threads per square inch, counting warp and filling	$344,669
Over 100 and not over 200 threads per square inch, counting warp and filling	1,760,636
Over 200 threads per square inch	754
Jeans, denims, &c., over 20 cents per square yard, not bleached, bleached, or printed	487
Cotton velvet	316,381
Cotton thread on spools of 100 yards or less, excess in proportion	1,234,323
Cotton thread not on spools	225,069
Shirts and drawers, woven, or made on frame, wholly of cotton	218,870
Cotton hosiery	4,801,293
Laces, braids, trimmings, gimps, cords, and galloons	1,467,392
Manufactures, all other, wholly or in part of cotton, not otherwise provided for	3,680,679
Ready-made clothing	676,101
Diamonds and gems, real and imitation :	
Not set	1,816,866
Set	1,844
Diamonds, glaziers'	1,199
Dulce, (sea weed)	144
Earthenware and China :	
Brown earthen and common stoneware	46,812
China and porcelain ware, plain white	2,390,504
China and porcelain ware, gilded and ornamented	412,943
Embroideries of cotton, silk, or wool, not specified	2,410,068
Emery :	
Ore or rock	13,402
Pulverized	22,886
Fancy articles :	
Alabaster, and manufactures of, and spar ornaments	15,764
Beads and bead ornaments	934,830
Canes and walking sticks	34,831
Combs, and manufactures of shell, bone, horn, ivory, and vegetable ivory, not specified	255,558
Fans, palm leaf	33,605
Fans, all other	290,322
Feathers, ornamental, and artificial flowers—	
Crude	204,625
Dressed	624,277
Ivory or bone dice, chessmen, or balls	9,300
Perfumeries and cosmetics—	
Cologne water, and other alcoholic perfumery	55,923
Perfumeries and cosmetics of all kinds not specified	193,699
Pipes, of clay, common or white	69,565
Pipes and bowls, meerschaum, for smoking, not otherwise provided for	350,877
Pipe cases, stems, and mountings, and all pipes and pipe fixtures, and all smokers' articles	69,868
Toys and dolls	431,793
Feather beds	934
Feathers and downs for beds	9,297
Fire-crackers	192,577

Fish :	
Mackerel	$48,121
Herring	81,751
Salmon	4,317
All other in barrels	30,416
All not in barrels sold by weight	100,382
Sardines and anchovies, preserved in oil or otherwise	799,364
Flax and manufactures of flax :	
Not manufactured	589,903
Tow of flax	129,961
Linens, brown or bleached—	
Value 30 cents or less per square yard	15,925,015
Value over 30 cents per square yard	3,618,305
Brown Hollands, burlaps, canvas, coatings, crash, diaper, duck, handkerchiefs, huckabacks, lawns, paddings, and all like manufactures, of which flax, jute, or hemp shall be the material of chief value—	
Value 30 cents or less per square yard	1,608,260
Value over 30 cents per square yard	343,156
Flax or linen yarns for carpets—	
Value 24 cents or less per pound	85,634
Value over 24 cents per pound	51,603
Thread, pack-thread, and twine	1,187,943
Thread laces and insertings	397,401
All other manufactures of flax	222,108
Fruits :	
Oranges, lemons, and limes	1,248,244
Pine-apples, plantains, and bananas	152,741
Fruit in juice and fruit juice	30,645
Fruits, preserved, in bottles or jars, in brandy, sugar, &c.	120,626
Green, ripe, and dry fruits, not otherwise provided for	63,023
Prunes and plums	494,931
Dates	15,298
Currants, Zante, and all other	251,040
Figs	161,646
Raisins	1,385,834
Furs :	
Undressed on the skin	1,561,988
Dressed on the skin	1,277,167
Hatters' furs	1,592,849
Fur caps, hats, and all manufactures of fur	23,955
Ginger :	
Root, or green	128,856
Ground	3,446
Preserved or pickled	8,079
Glass and manufactures of glass :	
Cylinder, crown, or common window glass—	
Not above 10 by 15 inches	197,084
Above 10 by 15, and not above 16 by 24 inches	147,275
Above 16 by 24, and not above 24 by 30 inches	105,966
Above 24 by 30 inches	106,924
Cylinder and crown glass, polished—	
Not above 10 by 15 inches	4,094
Above 10 by 15, and not above 16 by 24 inches	2,798
Above 16 by 24, and not above 24 by 30 inches	4,344
Above 24 by 30, and not above 24 by 60 inches	2,982
Above 24 by 60 inches	25

Fluted, rolled, or rough plate; excess one pound per square foot, in proportion—	
Not above 10 by 15 inches	$207
Above 10 by 15, and not above 16 by 24 inches	1,431
Above 16 by 24, and not above 24 by 30 inches	8,924
Above 24 by 30 inches	14,773
Cast polished plate glass, not silvered—	
Not above 10 by 15 inches	6,968
Above 10 by 15, and not above 16 by 24 inches	4,225
Above 16 by 24, and not above 24 by 30 inches	16,596
Above 24 by 30, and not above 24 by 60 inches	79,974
Above 24 by 60 inches	248,366
Cast polished plate glass, silvered—	
Not above 10 by 15 inches	79,371
Above 10 by 15, and not above 16 by 24 inches	211,823
Above 16 by 24, and not above 24 by 30 inches	177,888
Above 24 by 30, and not above 24 by 60 inches	54,278
Above 24 by 60 inches	13,069
Glass bottles	31,802
Glass bottles containing liquors	269,519
Crystals for watches	27,042
Glassware—plain	91,571
cut	125,768
Bohemian, porcelain, ornamented, or painted glassware	139,753
Glass manufactures not specified	335,924
Gold and silver manufactures:	
Gold leaf	7,070
Silver leaf	17,014
Epaulettes, brooches, bracelets, rings, laces, knobs, tassels, and embroideries of gold or silver	91,947
Silver plated metal and plated wares	5,519
All other manufactures of gold and silver	45,670
Gums:	
Arabic, Jedda, myrrh, Senegal, and all others	559,852
Copal, kowrie, sandaric, damar, and other varnish gums	415,139
Shellac	167,392
Benzoin or benjamin	4,139
Mastic	2,019
Gunpowder:	
Value 20 cents per pound	95
Value over 20 cents per pound	2,796
Gutta-percha, crude	16,140
Gutta-percha manufactures	4,348
Gypsum or plaster of Paris, ground or calcined	17,963
Hair of the alpaca and like animals, raw, value over 32 cents per pound	1,712
Dress goods wholly or in part of mohair, alpaca, &c.—	
Gray or uncolored—	
Value 30 cents or less per square yard	222
Value over 30 cents per square yard	304
Colored or printed—	
Value 30 cents or less per square yard	2,812
Value over 30 cents per square yard	6,058
Hair and manufactures of hair:	
Lasting and mohair cloth for shoes or buttons	250,515
Manufactures of mohair and goats' hair, not specified	677,193

Hair pencils	$12,575
Hair, curled, for beds or mattresses	106
Hair cloth and hair seatings, and other hair manufactures, not specified	299,890
Human hair, not cleaned	41,695
Human hair, cleaned or drawn	165,325
Human hair, manufactured	62,664
Hair bracelets, braids, curls and ringlets	6,956
Hair of hogs	1,630
Hats and bonnets of hair or whalebone	44,782
Hats and bonnets of straw, chip or palm-leaf, or any vegetable substance	338,362
Hemp and manufactures of hemp:	
Cables and cordage—	
All other	20,404
Manilla, untarred	119,079
Tarred	73,613
Codilla, or tow of hemp	3,228
Coir yarn	82,658
Grass cloth	424
Gunny cloth and gunny bags, or other manufactures for cotton bagging or like purposes, wholly or in part of hemp, jute, or other like material—	
Value less than 10 cents per square yard	891,281
Value over 10 cents per square yard	79,034
Hemp or jute carpeting	344,491
Hemp yarn	37,438
Jute butts	36,808
Jute and sun hemp	288,464
Jute yarn	97,316
Manilla	2,703,320
Russian	308,334
Sail duck	384,300
Seines of hemp	17,195
Sheetings of hemp, (Russia,) brown or white	77,207
Sisal grass, and like cordage material	98,678
All other vegetable and fibrous substances used for like purposes	1,939
All other manufactures of hemp, jute, &c	387,846
Hides and skins	7,150,805
Honey	133,543
Hops	428,466
India-rubber:	
Unmanufactured	1,443,259
Shoes, boots, webbing, and other manufactures of	710,106
Manufactures of India-rubber and silk	337,821
Ink and ink powders	52,010
Iron and manufactures of iron and steel, and manufactures of steel:	
Pig iron	1,663,565
Bar iron, rolled or hammered, flats not less than one inch nor more than six inches wide, nor less than three-eighths nor more than two inches thick	2,069,828
Bar iron, in flats less than three-eighths nor more than two inches thick, or less than one inch nor more than six inches wide; rounds, less than three-quarters and more than two inches diameter; squares, less than three-quar-	

ters inch and more than two inches square	$522,556
Railroad iron made to pattern and fitted to be laid down	2,693,513
Boiler and other plate, not less than three-sixteenths inch in thickness	29,235
Iron wire, bright, coppered, or tinned, drawn and finished—	
Not over one-quarter inch in diameter, and not less than No. 16 wire-gauge	72,191
Above No. 16 and not above No. 25	2,559
Above No. 25	415
Iron wire, covered with cotton, silk, and other material—	
Not less than No. 16	16
No. 16 to No. 25	366
Above No. 25	154
Sheet iron, common or black—	
Not thinner than No. 20	251,711
No. 20 to No. 25	261,881
Thinner than No. 25	44,787
Sheet iron, smoothed or polished	95,446
Band, hoop, and scroll iron—	
From one-half to six inches in diameter, not thinner than one-eighth inch	109,060
Under one-eighth inch to No. 20	217,154
Thinner than No. 20	62,676
Slit rods	171,202
All other rolled or hammered, not otherwise provided for	98,644
Locomotive tire	151,162
Mill irons and wrought iron for ships and engines, in pieces of twenty-five pounds or more	1,685
Anchors and parts of	16,097
Anvils, cables, and cable chains	235,885
Hammers, sledges, axles, and other wrought	9,841
Halter, fence, and trace chains—	
Not less than one-quarter inch	283,256
Less than one-quarter inch and not under No. 9	69,750
Under No. 9, wire-gauge	8,449
Horseshoe nails	23,889
Malleable iron in castings	553
Wrought-iron railroad chairs, and nuts and washers punched	3,928
Wrought hinges, bed screws, board nails, spikes, rivets, and bolts	18,927
Cut nails and spikes	2,290
Cut tacks, brads, and sprigs—	
Not over sixteen ounces per M	78
Over sixteen ounces per M	257
Screws for wood—	
Two inches or more in length	11,942
Less than two inches in length	122,736
Wrought-iron steam, gas, and water tubes and flues	67,905
Iron gas tubes	2,382
Cast iron pipe and cast-iron vessels, stoves, and stove-plates	23,759
Andirons, sadirons, tailors' and hatters' irons	232
Cast butts and hinges	820
Hollow-ware, glazed or tinned	5,617
Squares marked on one side	20
Squares, all other	112
Taggers' iron, and castings of iron, not specified	31,146
All other manufactures of iron	1,526,430

Old scrap iron	$253,414
Iron galvanized or coated with any metal by electric battery	12,656
Steel and manufactures of steel, in ingots, bars, sheets, or wire, not less ¼-inch in diameter—	
Valued at 7 cents per pound, or less	865,780
Value 7 and not above 11 cents per pound	894,452
Value above 11 cents per pound	170,899
Steel wire—	
Less than ¼ inch in diameter, and not less than No. 16 wire-gauge	17,287
Finer than No. 16	44,144
Steel in forms not otherwise provided for	499,108
Cross-cut saws	1,335
Mill, pit and drag saws—	
Not over 9 inches wide	270
Over 9 inches wide	295
Hand-saws—	
Not over 24 inches in length	15,642
Over 24 inches in length	89,728
Back saws—	
Not over 10 inches in length	1,291
Over 10 inches in length	1,685
Files, rasps, and floats—	
Not over 10 inches in length	208,626
Over 10 inches in length	217,313
Skates—	
Costing 20 cents or less per pair	309
Costing over 20 cents per pair	3,677
Penknives, jacknives, and pocket knives	1,352,699
All other cutlery	1,202,513
Needles for knitting, and sewing machines	5,690
All other needles	354,990
Side-arms	7,522
Firearms, muskets, rifles, and other	392,869
All other manufactures, wholly or in part of steel	1,410,692
Istle, or Tampico fibre	20,823
Ivory not manufactured	421,653
Ivory manufactures, all other	12,892
Ivory nuts, vegetable	64,507
Japanned wares, all kinds not otherwise provided for	45,493
Jellies of all kinds	8,071
Jet and manufactures of jet	37,077
Jewelry, real, or imitation of, wholly or in part of gold and silver, or precious stones	608,921
Lead and manufactures of lead:	
In pigs and bars	2,513,993
In sheets, pipes, and shot	12,823
Old and scrap	38,854
Lead ore	84
Manufactures not specified	7,223
Leather and manufactures of leather:	
Bend and sole	29,772
Tanned calfskins	3,250,332
Skins, tanned and dressed, and all other upper leather	1,385,716
Japanned, polished, or patent	141,261
Gloves of skin or leather	2,074,332

All other manufactures of leather	$781,459
Maccaroni and vermicelli	54,387
Marble, white or statuary, in block, rough or square	574
Marble, veined, and all other rough	175,140
Marble manufactures not specified	23,344
Mats of cocoanut, China, and all other floor mattings	394,529
Meats:	
Beef and pork	11,673
Bacon and hams	10,242
Meats preserved in cans, or otherwise, and sausage	21,313
Metals not elsewhere:	
Platina, manufactures not specified	250
Britannia, and all manufactures of, and pewter	329,233
Dutch or bronze, in leaf	91,693
Bronze powders	44,959
Pewter, old	4,443
All other metals and metal composition, old, and other, not otherwise provided for	63,510
Mineral waters:	
Per bottle of one quart or less	16,443
Per bottle of more than one quart	366
Not in bottles	84
Mosses, seaweed, and other vegetable substances used for mattresses	17,603
Music, printed, bound or unbound	31,194
Musical instruments	473,011
Musical strings of animal fibre, gut strings	75,220
Music strings of metal	19,214
Mathematical, philosophical, and optical instruments, optical and photographic apparatus	36,433
Nuts:	
Almonds, not shelled	383,767
Almonds, shelled	128,879
Cocoanuts	77,121
Filberts and walnuts	290,053
Peanuts and other ground-nuts—not shelled	213,912
shelled	431
All other nuts not specified	91,622
Oil cloths:	
Value 50 cents or less per square yard	4,786
Value over 50 cents per square yard	25,375
All other oil cloths	16,704
Oils, fixed or expressed:	
Flaxseed or linseed	743,729
Hemp or rapeseed	25,549
Petroleum and coal oil, crude	1,856
Petroleum and coal oil, refined, and naphtha, benzine, or benzole	2,426
Whale oil and seal oil	117,409
Neat's-foot and other animal	2,553
Palm and cocoanut oil	416,820
Castor oil	59,928
Almond oil	5,369
Olive oil, (not salad)	272,770
Olive oil, salad, in flasks or bottles	331,028
Mustard salad oil	35
Croton oil	12,105

Oils, volatile or essential:	
Bay or laurel	$132
Almond	10,384
Amber—crude	124
rectified	208
Anise	11,013
Bergamot	161,580
Caraway	4,750
Cassia	15,996
Cloves	1,216
Cinnamon	455
Cajeput	786
Citronella	20,397
Cognac, or œnanthic ether	782
Fusil oil, or amylic alcohol	282
Juniper	23,655
Mace	208
Rum, and bay rum essences of oil	11
Cubebs	655
Fennel	1,117
Thyme, white	2,412
Orange and lemon	176,489
Roses, otto of	37,114
Valerian	115
Fruit ethers, essences or oils made of fusil oil or of fruit, or imitations thereof	153
All other essential oils not otherwise provided for	64,368
Paintings in oil, and otherwise, not by American artists, and statuary	439,674
Paints:	
White lead	346,072
Red lead	95,497
Litharge	7,703
Nitrate of lead	8,501
Sugar of lead	44,080
Whiting and Paris white, dry	36,773
Whiting and Paris white, ground in oil	641
Putty	2,110
Ochres—umber	2,215
Indian red and Spanish brown	21,932
Mineral green, French and Paris green	2,470
Ultramarine	68,607
All other ochres, dry, not specified	27,225
All other ochres ground in oil	111
Prussian blue	10,742
Vermillion	108,572
Barytes, sulphate of, or heavy spar	34,053
Blanc fixe, satin white, enamelled white, &c., of barytes	26,347
Nitrate of barytes	81
Oxide of zinc	55,824
Water colors, dry or liquid	46,012
All other paints and painters' colors	117,118
Paper and manufactures of paper:	
Writing paper	558,784
Paper hangings	93,975
Paper boxes	31,262

Manufactures of, not specified	$453,004
Parchment	12,791
Papier-mache, and manufactures of, not specified	7,711
Paraffine	5
Pens, metallic	82,561
Pen-holders, and pen tips	19,628
Pencils, black lead, including all of wood with lead or other filling,	130,167
Percussion caps and fulminates	129,508
Photographs and stereoscopes in all forms	42,493
Pickles, sauces, and capers	152,188
Pins, all metallic	79,966
Plated and gilt ware	98,262
Plumbago or black lead	76,118
Potatoes	45,792
Quicksilver	27,705
Rags, woollen	136,602
Ratans and reeds, manufactured or partially manufactured	1,959
Rice:	
Cleaned	2,270,332
Uncleaned	65,967
Paddy	19,808
Rosin	3,361
Saddlery wares, not otherwise provided for	163,915
Sago and sago flour	46,695
Salt:	
In bulk	274,325
In bags	645,882
Seeds:	
Flaxseed or linseed	1,885,012
Hempseed	15,989
Rapeseed	2,220
Anise	4,517
Star anise	3,241
Canary seed	65,616
Caraway	23,320
Fenugreek and fennel seeds	5,693
Mustard, brown or white	74,975
Castor seeds or beans	17,692
Garden and agricultural seeds, and seeds of flowering plants and bulbous roots	140,169
Silk and manufactures of silk, (raw silk free:)	
Silk in the gum, not more advanced than singles, tram, or organzine	379,436
Spun silks for filling in skeins or cops	81,998
Silk floss	26,237
Sewing silk in the gum and purified	66,011
Silk velvets, silk the material of chief value	1,077,344
Silk ribbons	5,631,656
Silk dress and piece goods, including pongees and vestings, including all in which silk is the material of chief value	14,342,228
Shawls, hosiery, hats, caps, bonnets, laces, braids, fringes, galloons, &c., for personal use	3,977,482
Silk manufactures, wholly of silk, not specified	254,938
Silk mixed goods, wholly or in part of silk, not otherwise provided for	2,218,546

Slates, slate pencils, mantels, slabs for tables, and all other manufactures of slate	$48, 178
Soap:	
Common, castile, and all like	150, 311
Toilet or shaving, and all perfumed	99, 274
Spices:	
Cassia	337, 907
Cassia buds	8, 962
Ground cassia	17
Cloves	37, 301
Black and white pepper	335, 186
Black and white pepper, ground	286
Cayenne pepper	1, 386
Cayenne pepper, ground	266
Pimento	36, 323
Pimento, ground	20
Cinnamon	10, 998
Mustard in bulk	9, 113
Mustard in glass or tin	32, 540
Mace	29, 060
Nutmegs	180, 137
Vanilla beans	41, 442
Spirits and wines:	
Brandy, first proof	819, 371
Spirits from grain, first proof	249, 084
Spirits from other materials, first proof	123, 525
Cordials, liqueurs, arrack, and all like spirituous beverages	43, 637
Bay rum	21, 323
Wines, value 50 cents per gallon	2, 448, 797
Wines, value over 50 cents, and not over $1 per gallon	487, 468
Wines, value over $1 per gallon	448, 752
Wines, sparkling, in bottles—	
Containing one quart or more	1, 295, 048
Containing one pint or less	140, 407
All other distilled spirits	11, 852
Spirits of turpentine	4, 363
Sponges	109, 771
Starch, of potatoes or corn	67, 422
Straw laces, braids, and chip and palm-leaf ornaments	976, 658
Sugar:	
All not above No. 12, Dutch standard in color	32, 160, 530
Above No. 12, and not above No. 15	6, 347, 669
Above No. 15, and not above No. 20, not stove-dried	930, 846
Loaf and other refined and stove-dried, above No. 20	156, 632
Sugar candy and confectionery—	
Not colored	381
Colored, valued at 30 cents per pound, or less	301
Valued over 30 cents per pound	6, 133
Sirup of cane juice or melado	164, 038
Molasses from sugar cane	7, 063, 313
Tallow	8, 526
Lard	2, 927
Tapioca	30, 069
Tar	4, 368
Tea	11, 116, 623

Tin, and manufactures of tin:	
In blocks, pigs, or bars	$1,993,861
In plates, sheets, and terne tin	6,097,609
Plates, galvanized or coated by battery	106
Foil	22,999
Manufactures, not otherwise provided for	4,476
Tobacco, and manufactures of tobacco:	
Leaf, manufactured, and not stemmed	1,102,903
Stemmed, and all manufactured not otherwise provided for	13,683
Snuff	4,276
Cigars, valued at $15 or less per thousand	531,571
Cigars, valued over $15 and not over $30 per thousand	1,599,457
Cigars, valued over $30 and not over $45 per thousand	582,272
Cigars, valued over $45 per thousand	182,866
Tobacco stems	19
Types, type-metal, and stereotype plates	4,888
Umbrellas and parasols	148,736
Varnish:	
Valued at $1 50 or less per gallon	8,813
Valued at over $1 50 per gallon	49,990
Vegetables, yams, and all other edibles, crude, not specified	103,278
Vegetables prepared or preserved, of all kinds, not otherwise provided for	73,465
Vinegar	18,787
Watches, chronometers, and watch materials	2,750,634
Wax: beeswax, vegetable wax, and other crude	10,419
Wax manufactures not otherwise provided for	2,453
Whalebone	11,577
Wheat, grains, flour, and meal:	
Wheat	313,727
Wheat flour	207,554
Rye	1,059
Rye flour	419
Barley	16,857
Oats	39,982
Oat meal	8,229
Indian corn	3,411
Indian meal	229
Pearl or hulled barley	1,173
All other grains not specified	9,704
Willow or osier, prepared for use	57,907
Willow or osier wares, baskets, and all manufactures of like materials	225,660
Wood, and manufactures of wood:	
Rough timber and unmanufactured wood	167,277
Cabinet ware, house furniture, and all manufactures not specified	506,946
Lumber: boards, plank, scantling, and hewn timber	960,899
Staves for pipes, hogsheads, casks, &c.	71,560
Firewood	78,861
Wool, and manufactures of wool:	
Wool on the skin or wool skins	97,960
Wool: value 12 cents per pound or less	3,522,417
Wool: value over 12 and not over 24 cents per pound	5,705,293
Wool: value over 24 and not over 32 cents per pound	2,398

Wool; value over 32 cents per pound	$150,975
Woollen flocks, waste, or shoddy	589,490
Woollen cloths, wholly or in part of wool—	
Value less than $2 per square yard	16,445,026
Value over $2 per square yard	139,158
Shawls, wholly or in part of wool—	
Value less than $2 per square yard	20,305
Value over $2 per square yard	10,787
Blankets, wholly or in part of wool—	
Value not over 28 cents per pound	368,132
Value over 28 and not over 40 cents per pound	47,400
Value over 40 cents per pound	112,008
All other manufactures of wool not specified—	
Value less than $2 per square yard	125,920
Value over $2 per square yard	11,762
Flannels, not colored, value 30 cents or less per square yard	25,757
Flannels, colored and white, value over 30 cents per square yard	112,005
Flannels composed in part of silk	549
Carpets, Wilton, Saxony, Aubusson, velvet, and all Jacquard woven—	
Value $1 25 or less per square yard	212,782
Value over $1 25 per square yard	863,340
Brussels or tapestry, printed on the warp	1,417,045
Treble ingrain, three-ply, and worsted chain Venetian	36,217
Two-ply, ingrain, and yarn Venetian	46,112
Druggets, bockings, and felt carpets	74,090
Carpets of wool, flax, or whatever material, not otherwise provided for	204,511
Yarns of wool and worsted—	
Value less than 50 cents per pound, and not above No. 14	3,086
Value over 50 cents, and not above $1 per pound	38,607
Value over $1 per pound	515,246
Balmoral, and all skirting of wool, worsted, or other material	356,752
Dress goods of wool or worsted, wholly or in part—	
Gray or uncolored—	
Value not over 30 cents per square yard	86,551
Value over 30 cents per square yard	33,744
Printed or colored—	
Value not over 30 cents per square yard	12,412,193
Value over 30 cents per square yard	8,578,796
Hosiery, shirts, and other knit goods of wool, or mixed	598,868
Bunting, and all manufactures of worsted, or of which worsted shall be a material, not otherwise provided for	13,833,861
Felting and endless belts for paper or printing machines	146,286
Hats of wool	7,851
Mats, screens, rugs, covers, &c., as carpets of like material.	
All other mats of wool and other material	111,489
Ready-made clothing, wholly or in part of wool	119,663
Zinc, spelter, or teutenegue, in blocks or pigs	573,480
Zinc, in sheets	569,247
Zinc nails, and all other manufactures	4,713

Value of merchandise not enumerated in preceding abstract, paying *ad valorem* duty:	
At 10 per cent	$1,113,175
At 15 per cent	122,630
At 20 per cent	708,198
At 25 per cent	178,145
At 30 per cent	142,938
At 35 per cent	2,298,681
At 40 per cent	181,902
At 45 per cent	321,104
At 50 per cent	863,974
At 60 per cent	179
Total imports paying duty	368,509,439
Total imports free of duty	69,130,915
Total imports	437,640,354

NOTE.—Returns of imports into the district of New Orleans, La., for 2d, 3d, and 4th quarters of fiscal year not received in time for this report.

TREASURY DEPARTMENT,
Bureau of Statistics, October 31, 1866.

ALEX. DELMAR, *Director.*

No. 12.—*Statement exhibiting the tonnage of American and foreign vessels which entered and cleared at each district of the United States from and to foreign countries during the fiscal year ending June* 30, 1866.

Districts.	ENTERED.			CLEARED.		
	American vessels.	Foreign vessels.	Total.	American vessels.	Foreign vessels.	Total.
Passamaquoddy, Maine	89,883	8,397	98,280	106,462	8,913	115,375
Machias, Maine	2,061	453	2,514	14,752	1,702	16,454
Frenchman's Bay, Maine	410	.....	410	2,697	271	2,968
Penobscot, Maine	684	.....	684	1,592	.....	1,592
Waldoborough, Maine	219	719	938	6,457	348	6,805
Wiscasset, Maine	.....	.....	.....	491	614	1,105
Bath, Maine	2,113	2,798	4,911	6,163	2,594	8,757
Portland and Falmouth, Me	38,811	112,814	151,625	77,489	94,773	172,262
Belfast, Maine	1,375	1,922	3,297	8,651	1,970	10,621
Saco, Maine	.....	560	560	.....	560	560
Bangor, Maine	3,687	3,990	7,677	19,590	10,235	29,825
Portsmouth, N. H	.....	3,925	3,925	1,979	3,422	5,401
Vermont, Vt	8,708	51,112	59,820	12,021	57,221	69,242
Newburyport, Mass	2,508	2,123	4,631	4,237	2,119	6,356
Gloucester, Mass	3,026	11,248	14,274	4,022	9,399	13,421
Salem and Beverly, Mass	1,674	13,937	15,611	3,199	13,476	16,675
Marblehead, Mass	.....	3,076	3,076	81	3,086	3,167
Boston and Charlestown, Mass	196,725	528,699	725,424	169,927	516,617	686,544
Plymouth, Mass	.....	78	78	108	.....	108
Fall River, Mass	929	4,207	5,136	970	4,697	5,667
Barnstable, Mass	2,524	808	3,332	1,341	808	2,149
New Bedford, Mass	18,588	5,989	24,577	25,489	5,950	31,439
Edgartown, Mass	10,734	4,282	15,016	367	.....	367
Nantucket, Mass	379	131	510	128	.....	128
Providence, R. I	2,616	25,077	27,693	1,299	20,202	21,501
Bristol and Warren, R. I	1,033	330	1,363	1,935	330	2,265
Newport, R. I	1,496	1,669	3,165	2,953	1,743	4,696
Middletown, Conn	.....	584	584	139	445	584
New London, Conn	4,999	3,353	8,352	5,085	3,305	8,390
New Haven, Conn	10,143	7,812	17,955	8,650	5,600	14,250
Fairfield, Conn	719	4,756	5,475	.....	4,319	4,319
Stonington, Conn	208	287	495	.....	287	287
Genesee, N. Y	27,733	107,070	134,803	92,510	106,349	198,859
Oswego, N. Y	275,463	337,392	612,855	232,856	340,595	573,451
Niagara, N. Y	68,141	52,765	120,906	461	52,855	53,316
Buffalo Creek, N. Y	372,295	81,363	453,658	370,964	77,271	448,235

No. 12.—*Statement*—Continued.

Districts.	ENTERED.			CLEARED.		
	American vessels.	Foreign vessels.	Total.	American vessels.	Foreign vessels.	Total.
Oswegatchie, N. Y	.....	23, 764	23, 764	.....	23, 764	23, 764
Champlain, N. Y	52, 929	74, 302	127, 230	44, 911	65, 212	110, 123
Cape Vincent, N. Y	194, 054	84, 782	278, 836	193, 429	84, 842	278, 271
Dunkirk, N. Y	1, 478	2, 563	4, 041	1, 008	2, 509	3, 517
Sag Harbor, N. Y	508	.....	508	333	.....	333
New York, N. Y	1044, 893	1, 752, 462	2, 097, 325	756, 232	1, 752, 663	2, 508, 895
Newark, N. J	495	2, 092	2, 587	.....	1, 759	2, 994
Perth Amboy, N. J	.....	439	439	761	2, 253	1, 759
Philadelphia, Pa	132, 692	100 260	232, 952	95 654	135, 161	230, 815
Erie, Pa	8, 541	16, 376	24, 917	2, 945	14, 844	17, 789
Delaware, Del	121	581	702	865	488	1, 353
Baltimore, Md	57, 855	74, 981	132, 836	59, 169	81, 830	140, 999
Richmond, Va	1, 322	11, 360	12, 682	5, 241	17, 024	22, 265
Norfolk and Portsmouth, Va	174	4, 563	5, 037	708	3, 071	3, 779
Alexandria, Va	1, 305	.....	1, 305	.....	.....	.....
Plymouth, N. C	122	.....	122	800	.....	800
Washington, N. C	.....	.....	.....	209	.....	209
Beaufort, N. C	.....	648	648	1, 207	271	1, 478
Wilmington, N. C	681	1, 560	2, 241	7, 873	4, 043	11, 916
Charleston, S. C	2, 065	17, 048	19, 113	12, 070	14, 650	26, 720
Georgetown, S. C	388	195	583	3, 278	195	3, 473
Beaufort, S. C	25	.....	25	400	49	449
Savannah, Ga	4, 064	31, 343	35, 407	15, 229	38, 255	53, 484
Mobile, Ala	15, 389	53, 321	68, 710	69, 249	57, 901	127, 150
Pensacola, Fla	174	10, 224	10, 398	3, 012	10, 365	13, 377
Key West, Fla	8, 149	5, 213	13, 362	12, 395	6, 187	18, 582
St. Mark's, Fla	138	.....	138	755	76	831
St. John's, Fla	.....	645	645	2, 403	946	3, 349
Apalachicola, Fla	2, 537	2, 808	5, 345	12, 076	4, 008	16, 084
Fernandina, Fla	45	2, 660	2, 705	1, 430	3, 351	4, 781
New Orleans, La	74, 116	154, 223	228, 339	173, 936	141, 812	315, 748
Galveston, Tex	2, 095	9, 034	11, 129	9, 651	8, 572	18, 223
Saluria, Tex	.....	87	87	503	50	553
Miami, Ohio	5, 305	8, 808	14, 013	2, 440	6, 944	9, 384
Sandusky, Ohio	5, 972	4, 292	10, 264	2, 398	4, 070	6, 468
Cuyahoga, Ohio	77, 857	45, 033	123, 890	29, 551	43, 796	73, 347
Detroit, Mich	230, 759	280, 083	510, 842	228, 165	305, 257	533, 422
Michillimackinac, Mich	.....	10, 169	10, 169	.....	10, 174	10, 174
Chicago, Ill	89, 234	73, 425	162, 659	77, 737	80, 101	157, 738
Milwaukee, Wis	72, 289	23, 691	95, 980	62, 025	31, 603	93, 628
Oregon, Oregon	7, 229	350	7, 579	19, 037	350	19, 387
Puget Sound, Washington T'y	28, 570	7, 180	35, 750	28, 783	24, 186	52, 969
San Francisco, Cal	218, 397	119, 733	338, 130	260, 203	103, 806	364, 009
Total	3, 372, 060	4, 410, 424	7, 782, 484	3, 383, 170	4, 438, 384	7, 821, 560

TREASURY DEPARTMENT, *Bureau of Statistics, October 31, 1866.*

ALEX. DELMAR, *Director.*

No. 13.—*Statement exhibiting the tonnage of American and foreign vessels which entered from and cleared to foreign countries into and from the United States during the fiscal year ending June 30, 1866.*

Countries.	ENTERED.			CLEARED.		
	American vessels.	Foreign vessels.	Total.	American vessels.	Foreign vessels.	Total.
Russia on the Baltic and White seas	3, 540	2, 700	6, 240	4, 893	9, 940	14, 833
Russia on the Black sea	.....	2, 045	2, 045	.....	.....	.....
Asiatic Russia	984	891	1, 885	1, 973	585	2, 558
Russian possessions in North America	699	2, 385	3, 084	737	2, 353	3, 090
Prussia	.....	.....	.....	.....	1, 597	1, 597
Sweden and Norway	692	4, 757	5, 389	.....	1, 007	1, 007
Swedish West Indies	55	262	317	.....	172	172
Denmark	.....	.....	.....	.....	341	341
Danish West Indies	5, 980	9, 791	15, 751	10, 972	13, 969	24, 941
Greenland	1, 309	1, 170	2, 479	1, 449	1, 079	2, 528

No. 13.—*Statement*—Continued.

Countries.	ENTERED.			CLEARED.		
	American vessels.	Foreign vessels.	Total.	American vessels.	Foreign vessels.	Total.
Hamburg	9,111	115,586	124,697	.....	113,129	113,129
Bremen	12,943	173,079	186,022	25,142	160,852	185,994
Lubeck	.....	322	322	.....	.....	.....
Other German ports	.....	206	206	.....	.....	.....
Holland	4,337	21,971	26,308	5,933	18,813	24,746
Dutch West Indies	1,878	6,543	8,421	1,844	6,098	7,942
Dutch Guiana	2,234	5,149	7,383	1,650	4,350	6,000
Dutch East Indies	1,899	5,263	7,162	3,779	1,314	5,093
Belgium	6,170	16,084	22,254	6,057	46,452	52,509
England	377,375	1,145,634	1,523,009	366,394	1,123,911	1,490,305
Scotland	11,899	77,073	88,972	5,260	52,652	57,912
Ireland	.....	10,051	10,051	2,268	91,027	93,295
Gibraltar	428	266	694	6,292	8,288	14,580
Malta	.....	.....	.....	254	1,436	1,690
Canada	1,481,049	1,295,469	2,776,518	1,353,421	1,344,799	2,698,220
Other British N. Amer. poss'ns on the Atlantic	209,673	524,679	734,352	246,218	677,858	924,076
British American possessions on the Pacific	50,887	13,139	70,026	71,060	9,888	80,948
British West Indies	48,835	84,548	133,383	55,298	98,839	154,137
British Honduras	2,488	8,285	10,773	1,990	6,077	8,067
British Guiana	3,804	9,431	13,235	6,408	14,071	20,479
Falkland Islands	.....	.....	.....	118	.....	118
British possessions in Africa	5,707	11,787	17,494	5,321	8,345	13,666
British East Indies	37,693	29,800	67,500	19,343	10,300	29,643
Australia	7,425	27,174	34,599	19,713	54,437	74,150
France on the Atlantic	40,840	80,657	121,497	92,430	77,891	170,321
France on the Mediterranean	8,286	28,268	36,554	19,161	15,337	34,498
French North American possessions	.....	1,670	1,670	236	2,899	3,135
French West Indies	1,762	6,055	7,817	4,098	6,171	10,269
French Guiana	287	288	575	610	689	1,299
French possessions in Africa	2,071	613	2,684	3,162	807	3,969
Spain on the Atlantic	2,702	7,813	10,515	4,092	16,654	20,746
Spain on the Mediterranean	10,923	14,083	25,006	7,476	13,960	21,436
Canary Islands	.....	1,028	1,028	1,452	1,083	2,535
Philippine Islands	23,970	12,106	36,076	2,781	2,513	5,294
Cuba	463,554	251,475	715,029	468,698	143,936	612,634
Porto Rico	35,730	38,808	74,538	28,583	14,258	42,841
San Domingo	3,110	3,536	6,646	958	1,050	2,008
Portugal	528	4,615	5,143	905	5,816	6,721
Madeira	.....	.....	.....	500	175	675
Azores	1,257	2,883	4,140	892	4,383	5,275
Cape de Verde Islands	2,345	1,267	3,612	672	939	1,611
Italy	12,504	24,983	37,587	3,780	17,897	21,683
Sicily	31,032	44,711	75,743	6,121	3,082	9,203
Austria	520	4,453	4,973	520	.....	520
Austrian possessions in Italy	.....	.....	.....	.....	3,964	3,964
Greece	.....	869	869	.....	.....	.....
Turkey in Europe	.....	878	878	375	2,052	2,427
Turkey in Asia	3,458	1,076	4,534	1,959	1,004	2,963
Egypt	.....	380	380	.....	.....	.....
Liberia	462	462	924	1,966	.....	1,966
Other ports in Africa	1,206	118	1,324	2,770	1,899	4,669
Hayti	9,947	18,775	28,722	16,006	25,981	41,987
Mexico	59,082	38,624	98,606	52,851	30,038	82,889
Central America	40,311	2,213	42,524	35,401	2,143	37,544
New Granada	187,933	1,630	189,563	208,193	6,427	214,620
Venezuela	872	10,977	11,849	2,084	15,277	17,361
Brazil	33,370	73,910	107,280	41,294	38,315	79,609
Uruguay, or Cisplatine Republic	1,620	9,909	11,538	8,550	14,199	22,749
Buenos Ayres, or Argentine Republic	6,081	32,847	38,928	9,703	15,093	24,886
Chili	5,466	6,358	11,824	2,757	5,173	7,930
Peru	18,966	11,711	30,677	35,371	27,458	62,829
Bolivia	.....	.....	.....	3,357	2,901	6,258
Sandwich Islands	22,119	3,932	26,051	24,029	7,104	31,133
Other islands of the Pacific	2,413	1,370	3,783	2,923	2,245	5,168
China	16,984	47,439	64,423	30,936	20,869	51,805
Japan	4,351	10,982	15,333	2,847	2,733	5,580
Whale fisheries	19,975	.....	19,975	28,826	.....	28,826
Total	3,372,060	4,410,424	7,782,484	3,383,176	4,438,384	7,821,560

ALEX. DELMAR, *Director.*

TREASURY DEPARTMENT, *Bureau of Statistics, October* 31, 1866

No. 14.

Condensed statement of the tonnage of the several districts of the United States on the 30th June, 1866, under the old admeasurement.

Districts.	Registered tonnage.	Enrolled and licensed tonnage.	Total tonnage of each district.
	Tons and 95ths.	*Tons and 95ths.*	*Tons and 95ths.*
Passamaquoddy, Maine	1,301 07	530 89	1,832 01
Machias, Maine	1,610 40	683 88	2,294 33
Frenchman's Bay, Maine	3,839 68	10,807 44	14,647 17
Penobscot, Maine	7,762 82	24,537 64	32,300 51
Belfast, Maine*			
Bangor, Maine*			
Waldoborough, Maine	31,595 76	114,597 47	146,193 28
Wiscasset, Maine	809 67	6,431 89	7,241 54
Bath, Maine	61,299 17		61,299 17
Portland, Maine	22,743 80	1,513 63	24,257 43
Saco, Maine*			
Kennebunk, Maine*			
York, Maine*			
Portsmouth, N. H*			
Burlington, Vermont*			
Newburyport, Mass	3,902 91		3,902 91
Ipswich, Mass*			
Gloucester, Mass*			
Salem, Mass	694 74		694 74
Beverly, Mass*			
Marblehead, Mass*			
Boston, Mass*			
Plymouth, Mass*			
Fall River, Mass*			
New Bedford, Mass	26,415 84		26,415 84
Barnstable, Mass*			
Edgartown, Mass*			
Nantucket, Mass*			
Providence, R. I*			
Bristol, R. I	769 10		769 10
Newport, R. I*			
Middletown, Conn*			
New London, Conn	5,344 17	3,980 51	9,324 68
Stonington, Conn*			
New Haven, Conn*			
Fairfield, Conn*			
Champlain, N. Y*			
Oswego, N. Y*			
Niagara, N. Y*			
Genesee, N. Y*			
Oswegatchie, N. Y*			
Buffalo Creek, N. Y		27,165 87	27,165 87
Sag Harbor, N. Y*			
Greenport, N. Y*			
Dunkirk, N. Y*			
New York, N. Y	196,280 74	167,987 89	364,268 63
Cold Spring, N. Y			
Cape Vincent, N. Y			
Perth Amboy, N. J	1,678 71	15,836 82	17,515 58
Bridgetown, N. J		9,401 71	9,401 71
Burlington, N. J*			
Camden, N. J*			
Newark, N. J*			
Little Egg Harbor, N. J*			
Great Egg Harbor, N. J*			
Philadelphia, Pa*			
Erie, Pa		1,050 10	1,050 10
Pittsburg, Pa		72,003 37	72,003 37
Wilmington, Del*			
New Castle, Del*			
Baltimore, Md*			
Oxford, Md*			
Vienna, Md*			
Snow Hill, Md*			
St. Mary's, Md*			
Town Creek, Md*			
Annapolis, Md*			
Georgetown, D. C*			
Alexandria, Va*			
Norfolk, Va*			
Petersburg, Va*			
Richmond, Va*			
Yorktown, Va*			
Tappahannock, Va*			
Accomack, Va*			

No. 14.—*Statement, &c.*—Continued.

Districts.	Registered tonnage.	Enrolled and licensed tonnage.	Total tonnage of each district.
	Tons and 95ths.	*Tons and 95ths.*	*Tons and 95ths.*
East River, Va*			
Yeocomico, Va*			
Cherrystone, Va*			
Wheeling, Va			
Wilmington, N. C*			
Washington, N. C*			
Newbern, N. C*			
Edenton, N. C*			
Camden, N. C*			
Beaufort, N. C*			
Plymouth, N. C*			
Ocracoke, N. C*			
Charleston, S. C*			
Georgetown, S. C*			
Beaufort, S. C*			
Savannah, Ga*			
Brunswick, Ga			
Hardwick, Ga			
St. Mary's, Ga			
Pensacola, Fla			
St. Augustine, Fla			
St. Mark's, Fla			
St. John's, Fla			
Apalachicola, Fla			
Key West, Fla*			
St. Andrew's Bay, Fla*			
Fernandina, Fla*			
Mobile, Ala*			
Pearl River, Miss			
Vicksburg, Miss*			
New Orleans, La*			
Teche, La			
Memphis, Tenn*			
Nashville, Tenn			
Knoxville, Tenn*			
Louisville, Ky			
Paducah, Ky			
St. Louis, Mo		40,792 53	40,792 53
Chicago, Ill	2,271 88	51,144 46	53,416 39
Alton, Ill			
Galena, Ill			
Cairo, Ill			
Sandusky, Ohio*			
Cuyahoga, Ohio*			
Cincinnati, Ohio*			
Toledo, Ohio*			
Milwaukee, Wis*			
St. Paul, Minn*			
Detroit, Mich			
Michillimackinac, Mich		3,836 35	3,836 35
Galveston, Texas			
Saluria, Texas			
San Francisco, Cal	15,363 24	4,716 04	20,079 28
Sonoma, Cal			
Sacramento, Cal			
Monterey, Cal			
Astoria, Oregon			
Puget Sound, Washington Ter	683 33	885 81	1,569 19
Cape Perpetua, Oregon			
Dubuque, Iowa			
Total	384,394 53	557,904 78	942,299 36

NOTE.—"Old admeasurement tonnage" account closed in districts marked *; the vessels belonging to such districts having been measured under the new admeasurement act of May 6, 1864.

ALEX. DELMAR, *Director.*

TREASURY DEPARTMENT,
Bureau of Statistics, October 31, 1866.

No. 15.

Condensed statement of the tonnage of the several districts of the United States on the 30th June 6th, 1866, under the new admeasurement act, of May 6, 1864.

Districts.	Registered tonnage.	Enrolled and licensed tonnage.	Total tonnage of each district.
	Tons and 100ths.	*Tons and 100ths.*	*Tons and 100ths.*
Passamaquoddy, Maine	8,699 81	8,541 41	17,241 22
Machias, Maine	8,814 34	9,538 42	18,344 76
Frenchman's Bay, Maine	871 73	14,600 51	15,472 24
Penobscot, Maine	1,709 78	17,901 03	19,610 91
Belfast, Maine	14,923 09	15,318 56	30,241 65
Bangor, Maine	8,433 13	13,272 69	21,705 82
Waldoborough, Maine	10,463 08	28,722 38	39,185 46
Wiscasset, Maine	1,485 20	7,706 56	9,191 76
Bath, Maine	27,361 48	9,973 28	37,334 76
Portland, Maine	46,325 54	16,923 47	63,249 01
Saco, Maine	74 23	97 79	272 02
Kennebunk, Maine	642 31	1,198 41	1,840 72
York, Maine		784 46	784 46
Portsmouth, N. H.	1,587 08	3,955 23	5,542 31
Burlington, Vt		2,946 04	2,946 04
Newburyport, Mass	6,055 23	3,754 89	9,810 12
Ipswich, Mass		504 64	504 64
Gloucester, Mass	1,411 30	22,507 99	23,919 29
Salem, Mass	2,673 00	4,009 39	6,682 39
Beverly, Mass		5,500 19	5,500 19
Marblehead, Mass		2,317 14	2,317 14
Boston, Mass	161,193 10	69,755 83	230,948 93
Plymouth, Mass		4,199 81	4,199 81
Fall River, Mass	1,410 67	9,684 94	11,095 61
New Bedford, Mass	31,087 41	6,464 11	37,451 52
Barnstable, Mass	3,343 05	43,478 17	46,821 22
Edgartown, Mass	561 99	810 47	1,372 46
Nantucket, Mass	467 05	1,078 25	1,545 30
Providence, R. I.	1,516 62	29,607 48	31,124 10
Bristol, R. I.	917 80	686 43	1,604 23
Newport, R. I.	1,116 60	12,615 50	13,732 10
Middletown, Conn	753 48	14,787 22	15,540 70
New London, Conn	4,930 72	23,882 60	28,813 32
Stonington, Conn	186 72	11,916 21	12,102 93
New Haven, Conn	3,853 27	15,538 20	19,391 47
Fairfield, Conn	148 45	10,565 63	10,714 08
Champlain, N. Y		6,131 48	6,141 48
Oswego, N. Y		93,512 09	93,512 09
Niagara, N. Y		2,588 02	2,588 02
Genesee, N. Y		1,725 88	1,725 88
Oswegatchie, N. Y		2,025 44	2,025 44
Buffalo Creek, N. Y		94,603 67	94,603 67
Sag Harbor, N. Y	886 17	951 95	1,838 12
Greenport, N. Y		6,572 91	6,572 91
Dunkirk, N. Y		7,667 42	7,667 42
New York, N. Y	469,103 69	461,461 83	930,565 02
Cold Spring, N. Y			
Cape Vincent, N. Y		5,966 31	5,966 31
Perth Amboy, N. J		30,049 81	30,049 81
Bridgetown, N. J		14,011 89	14,011 89
Burlington, N. J		11,904 61	11,904 61
Camden, N. J		15,228 03	15,228 03
Newark, N. J	63 01	6,237 81	6,300 81
Little Egg Harbor, N. J		5,024 16	5,024 16
Great Egg Harbor, N. J		17,011 64	17,011 64
Philadelphia, Pa	52,505 81	204,408 80	257,804 61
Erie, Pa		8,730 00	8,730 00
Pittsburg, Pa		72,331 13	72,331 13
Wilmington, Del	1,375 93	23,276 15	24,652 08
New Castle, Del		2,648 82	2,648 82
Baltimore, Md	37,550 90	77,577 21	115,128 11
Oxford, Md		4,043 55	4,043 55
Vienna, Md		13,006 36	13,006 36
Snow Hill, Md		2,419 00	2,419 00
St. Mary's, Md		342 19	342 19
Town Creek, Md		624 50	624 50
Annapolis, Md		1,091 55	1,091 55
Georgetown, D. C	3,847 65	16,669 90	20,517 35
Alexandria, Va	8,579 45	2,993 52	11,572 97
Norfolk, Va	3,853 60	6,933 38	10,786 98
Petersburg, Va	79 01	164 31	243 32
Richmond, Va		1,055 73	1,055 73
Yorktown, Va			
Tappahannock, Va			
Accomack, Va		11,653 69	11,653 69

No. 15.—*Statement, &c.*—Continued.

Districts.	Registered tonnage.	Enrolled and licensed tonnage.	Total tonnage of each district.
	Tons and 100ths.	*Tons and 100ths.*	*Tons and 100ths.*
East River, Va			
Yeocomico, Va			
Cherrystone, Va		314 37	314 37
Wheeling, W. Va		14,124 11	14,124 11
Wilmington, N. C	330 43	948 41	1,278 84
Washington, N. C	127 63	340 47	468 10
Newbern, N. C	115 93	385 15	501 08
Edenton, N. C			
Camden, N. C			
Beaufort, N. C	191 28	558 52	749 80
Plymouth, N. C		1,055 09	1,055 09
Ocracoke, N. C		217 80	217 80
Charleston, S. C	6,066 53	6,825 18	12,891 71
Georgetown, S. C	947 33	218 49	1,165 82
Beaufort, S. C	651 02	136 48	787 50
Savannah, Ga	5,761 51	5,145 73	10,907 24
Brunswick, Ga			
Hardwick, Ga			
St. Mary's, Ga			
Pensacola, Florida	728 39	429 86	1,158 15
St. Augustine, Florida	306 50		306 50
St. Marks, Florida			
St. Johns, Florida			
Apalachicola, Florida			
Key West, Florida			
St. Andrew's Bay, Florida			
Fernandina, Florida	957 37	64 12	1,039 49
Mobile, Ala	13,171 54	17,101 76	30,273 30
Pearl River, Miss			
Vicksburg, Miss			
New Orleans, La	41,190 32	47,082 95	88,273 27
Teche, La			
Memphis, Tenn		2,422 62	2,422 62
Nashville, Tenn			
Knoxville, Tenn			
Louisville, Ky		10,604 97	10,604 97
Paducah, Ky			
St. Louis, Mo		74,835 37	74,835 37
Chicago, Ill	2,569 50	84,115 83	86,685 33
Alton, Ill		41 41	41 41
Galena, Ill		12,631 81	12,631 81
Cairo, Ill		2,679 43	2,679 43
Sandusky, Ohio	1,398 66	11,601 43	13,000 09
Cuyahoga, Ohio	2,141 07	50,388 16	52,529 23
Cincinnati, Ohio		77,804 43	77,804 43
Toledo, Ohio		11,691 27	11,691 27
Milwaukee, Wis		24,616 57	24,616 57
St. Paul, Minn		7,504 55	7,504 55
Detroit, Mich	672 32	71,960 95	72,633 27
Michillimackinac, Mich		1,391 91	1,391 91
Galveston, Texas			
Saluria, Texas			
San Francisco, Cal	95,596 02	45,580 10	142,176 12
Sonoma, Cal			
Sacramento, Cal			
Monterey, Cal			
Astoria, Oregon		7,082 96	7,082 96
Puget's Sound, Washington Ter	2,827 22	7,290 43	10,117 65
Cape Perpetua, Oregon			
Dubuque, Iowa		2,080 76	2,080 76
Total	1,108,530 85	2,259,948 63	3,368,479 48

ALEX. DELMAR, *Director.*

TREASURY DEPARTMENT,
Bureau of Statistics, October 31, 1866.

No. 16.—*Statement exhibiting the gross value of the exports and imports from the beginning of the government to June 30, 1866.*

Year ending—	EXPORTS.			Total imports.	Excess of exports.	Excess of imports.
	Domestic produce.	Foreign merch'ndise.	Total.			
1790	$19,566,000	$539,156	$20,205,156	$23,000,000	.....	$2,794,844
1791	18,500,000	512,041	19,012,041	29,200,000	.....	10,187,959
1792	19,000,000	1,753,098	20,753,098	31,500,000	.....	10,746,902
1793	24,000,000	2,109,572	26,109,572	31,100,000	.....	4,990,428
1794	26,500,000	6,526,233	33,026,233	34,600,000	.....	1,573,767
1795	39,500,000	8,489,472	47,989,472	69,750,268	.....	21,760,796
1796	40,764,097	20,300,000	67,064,097	81,436,164	.....	14,372,067
1797	29,850,206	27,000,000	56,850,206	75,379,406	.....	18,529,200
1798	28,527,097	33,000,000	61,527,097	68,551,700	.....	7,024,603
1799	33,142,522	45,523,000	78,665,522	79,069,148	.....	403,626
1800	31,840,903	39,130,877	70,971,780	91,252,768	.....	20,280,988
1801	47,473,204	46,642,721	94,115,925	111,363,511	.....	17,247,586
1802	36,708,189	35,774,071	72,483,160	76,333,333	.....	3,850,173
1803	42,205,961	13,594,072	55,800,033	64,666,666	.....	8,866,633
1804	41,467,477	36,231,597	77,699,074	85,000,000	.....	7,300,926
1805	42,387,002	53,179,019	95,566,021	120,600,000	.....	25,033,979
1806	41,253,727	60,283,236	101,536,963	129,410,000	.....	17,873,037
1807	48,699,592	59,643,558	108,343,150	138,500,000	.....	30,156,850
1808	9,433,546	12,907,414	22,430,960	56,990,000	.....	34,559,040
1809	31,405,702	20,707,531	52,113,233	59,400,000	.....	7,186,767
1810	42,366,675	24,391,295	66,657,970	85,400,000	.....	18,742,030
1811	45,294,043	16,022,790	61,316,833	53,400,000	$7,916,833	.....
1812	30,032,109	8,495,127	38,527,236	77,030,000	.....	38,502,764
1813	25,008,132	2,847,865	27,855,997	22,005,000	5,850,997	.....
1814	6,782,272	145,169	6,927,441	12,965,000	.....	6,041,559
1815	45,074,403	6,583,350	52,557,753	113,041,274	.....	60,483,521
1816	64,781,286	17,138,156	81,920,452	147,103,000	.....	65,182,548
1817	68,313,500	19,358,069	87,671,560	99,250,000	.....	11,578,440
1818	73,854,437	19,426,696	93,281,133	121,750,000	.....	28,468,867
1819	50,976,838	19,165,683	70,142,521	87,125,000	.....	16,982,479
1820	51,683,640	18,008,029	69,691,669	74,450,000	.....	4,758,331
1821	43,671,894	21,302,488	64,974,382	62,585,724	2,088,658	.....
1822	49,874,079	22,280,202	72,160,281	83,241,541	.....	11,081,260
1823	47,155,408	27,543,622	74,699,030	77,579,267	.....	2,880,237
1824	50,649,500	25,317,157	75,986,657	89,549,007	.....	13,562,350
1825	66,044,745	32,590,643	99,535,388	96,340,075	3,195,313	.....
1826	53,055,710	24,530,612	77,595,322	84,974,477	.....	7,379,155
1827	58,921,691	23,403,136	82,324,727	79,484,068	2,840,659	.....
1828	50,669,669	21,595,017	72,264,686	88,509,824	.....	16,245,138
1829	55,700,103	16,658,478	72,358,671	74,402,527	.....	2,153,856
1830	59,462,020	14,387,479	73,849,508	70,876,020	2,972,588	.....
1831	61,277,057	20,033,526	81,310,583	103,191,124	.....	21,880,541
1832	63,137,470	24,039,473	87,176,943	101,029,266	.....	13,852,323
1833	70,317,698	19,822,735	90,140,443	108,118,311	.....	17,977,868
1834	81,024,162	23,312,811	104,336,973	120,521,332	.....	22,184,359
1835	101,189,082	20,504,495	121,693,577	140,895,742	.....	28,202,165
1836	106,016,680	21,746,360	128,663,040	189,980,035	.....	61,316,995
1837	95,564,414	21,854,962	117,419,376	140,989,217	.....	23,569,841
1838	96,033,821	12,452,705	108,486,616	113,717,404	.....	5,230,788
1839	103,531,891	17,494,525	121,026,416	162,092,132	.....	41,065,716
1840	113,895,634	18,100,312	132,085,936	107,141,519	24,944,417	.....
1841	106,382,722	15,469,081	121,851,803	127,940,177	.....	6,094,374
1842	92,969,996	11,721,538	104,691,534	100,162,087	4,529,447	.....
9 mos., to June 30, 1843	77,703,783	6,552,697	84,346,480	64,753,709	19,592,681	.....
Year end'g June 30, 1844	99,715,179	11,484,867	111,200,046	108,435,035	2,765,011	.....
1845	99,209,776	15,346,830	114,646,606	117,254,564	.....	2,607,958
1846	102,841,893	11,346,623	113,488,516	121,691,707	.....	8,203,281
1847	150,637,464	8,011,158	158,648,622	140,545,638	12,102,984	.....
1848	132,904,121	21,128,010	154,032,131	154,998,928	.....	966,797
1849	132,666,955	13,088,865	145,755,820	147,857,439	.....	2,101,619
1850	136,946,012	14,951,808	151,898,720	178,138,318	.....	26,239,598
1851	196,689,718	21,698,293	218,388,011	216,224,932	2,163,079	.....
1852	192,368,984	17,289,382	209,658,366	212,945,442	.....	3,287,076
1853	213,417,697	17,558,460	230,976,157	267,978,647	.....	37,002,490
1854	253,390,870	24,850,194	278,241,064	304,562,381	.....	26,321,317
1855	246,708,553	28,448,293	275,156,846	261,468,520	13,688,326	.....
1856	310,586,330	16,378,578	326,964,908	314,639,942	12,324,966	.....
1857	338,985,065	23,975,617	362,960,682	360,890,141	2,070,541	.....
1858	293,758,279	30,886,142	324,644,421	282,613,150	42,031,271	.....
1859	335,804,385	20,895,077	356,720,462	338,768,130	18,021,332	.....
1860	373,189,274	26,933,022	400,122,296	362,166,254	37,956,042	.....
1861	226,699,486	15,271,791	243,971,277	286,598,135	.....	42,626,858
1862	213,069,519	16,869,466	229,938,985	275,357,051	.....	45,418,066
1863	305,694,998	16,474,256	322,359,254	252,919,920	69,439,334	.....
1864	281,969,371	20,115,190	301,984,561	329,562,895	.....	27,578,334
1865	306,308,758	30,390,365	336,697,123	234,434,167	102,262,956	.....
1866	550,684,277	14,742,117	565,426,394	437,640,354	127,786,040	.....

NOTE.—Imports into district of New Orleans for 2d, 3d, and 4th quarters fiscal year not received. Since 1861, the exports are valued in currency, and the imports in gold. For the period 1861–5, inclusive, the totals are not deemed reliable.

ALEX. DELMAR, *Director.*

TREASURY DEPARTMENT, *Bureau of Statistics, Oct.* 1866.

No. 17.

Statement of foreign merchandise imported, exported, and consumed annually, from 1821 *to* 1866, *with the population and rate of consumption, per capita, calculated for each year.*

Years ending—	Value of foreign merchandise.			Population.	Consumption per capita.
	Imported.	Exported.	Consumed and in store.		
September 30.....1821	$62,585,724	$21,302,488	$41,283,236	9,960,074	$4 14
1822	83,241,541	22,286,202	60,955,339	10,283,757	5 92
1823	77,579,267	27,543,622	50,035,645	10,606,540	4 71
1824	80,549,007	25,337,157	55,211,850	10,929,323	5 05
1825	96,340,075	32,590,643	63,749,432	11,252,106	5 66
1826	84,974,477	24,530,612	60,434,865	11,574,889	5 23
1827	79,484,068	23,403,136	56,080,932	11,897,672	4 71
1828	88,509,824	21,595,017	66,914,807	12,220,455	5 47
1829	74,492,527	16,658,478	57,834,049	12,243,238	4 61
1830	70,876,920	14,387,479	56,489,441	12,866,020	4 31
1831	103,191,124	20,033,526	83,157,598	13,286,304	6 25
1832	101,029,266	24,039,473	76,989,793	13,706,707	5 61
1833	108,118,311	19,822,735	88,295,576	14,127,050	6 25
1834	126,521,332	23,312,811	103,208,521	14,547,393	7 09
1835	149,895,742	20,504,495	129,391,247	14,967,736	8 64
1836	189,980,035	21,746,360	168,233,675	15,388,079	10 93
1837	140,989,217	21,854,062	119,134,255	15,808,422	7 53
1838	113,717,404	12,452,795	101,264,609	16,228,765	6 23
1839	162,092,132	17,494,525	144,597,607	16,649,108	8 68
1840	107,141,519	18,190,312	88,951,207	17,069,453	5 21
1841	127,946,177	15,469,081	112,477,096	17,612,507	6 38
1842	100,162,087	11,721,538	88,440,549	18,155,561	4 87
9 months to June 30,1843	64,753,709	6,552,697	58,201,109	18,698,615	4 15
Year end'g June 30,1844	108,435,035	11,484,867	96,950,168	19,241,670	5 03
1845	117,254,564	15,340,830	101,907,734	19,784,725	5 15
1846	121,691,797	11,346,623	110,354,174	20,327,780	5 42
1847	146,545,638	8,011,158	138,534,480	20,780,835	6 60
1848	154,998,928	21,128,010	133,870,918	21,413,890	6 25
1849	147,857,439	13,088,065	134,768,574	21,956,945	6 13
1850	178,138,318	14,951,808	163,186,510	23,191,876	7 03
1851	216,224,932	21,698,293	194,526,639	23,887,632	8 14
1852	212,945,442	17,289,382	195,656,060	24,604,261	7 95
1853	267,978,647	17,558,460	250,420,187	25 342,388	9 88
1854	304,562,381	24,850,194	279,712,187	26,102,659	10 71
1855	261,468,520	28,448,293	233,020,227	26,885,738	8 67
1856	314,639,942	16,378,578	298,261,364	27,692,310	10 77
1857	360,890,141	23,975,617	336,914,524	28,523,079	11 81
1858	282,613,150	30,886,142	251,727,008	29,378,771	8 57
1859	338,768,130	20,895,077	317,873,053	30,260,134	10 50
1860	362,166,254	26,933,022	335,233,232	.....	.....
1861	286,598,135	15,271,791	271,326,344	.....	.....
1862	275,357,051	16,869,466	258,487,585	.....	.....
1863	252,919,020	16,474,256	236,445,664	.....	.....
1864	329,562,895	20,115,190	309,447,705	.....	.....
1865	234,434,167	30,390,365	204,043,802	.....	.....
1866	437,640,354	14,742,117	422,898,237	.....	.....

NOTE.—Imports for 2d, 3d, and 4th quarters 1866 into New Orleans, not received.

ALEX. DELMAR, *Director.*

TREASURY DEPARTMENT, *Bureau of Statistics, October* 31, 1866.

No. 18.

Statement of the value of domestic produce and foreign merchandise, exclusive of specie, exported annually for fiscal years from 1821 *to* 1866, *inclusive.*

Year ending—	Value of exports, exclusive of specie.					Specie and bullion exported.
	Breadstuffs and provisions.	Total of domestic produce.	Foreign merchandise.			Aggregate value of exports.	
			Free of duty.	Dutiable.	Total.		
September 30, 1821	$12,341,001	$43,671,894	$286,728	$10,537,731	$10,824,519	$54,496,413	$10,477,969
1822	13,880,856	49,874,079	374,716	11,101,306	11,476,022	61,350,101	10,810,180
1823	13,767,847	47,155,408	1,323,762	19,846,873	21,170,635	68,326,043	6,372,087
1824	15,059,484	50,649,500	1,100,530	17,222,075	18,322,605	68,972,105	7,014,552
1825	11,634,449	66,944,745	1,008,181	22,704,803	23,802,984	90,747,729	8,727,659
1826	11,303,496	52,449,855	1,036,430	19,404,504	20,440,934	72,890,789	4,704,553
1827	11,685,556	57,878,117	813,844	15,617,980	16,431,830	74,309,947	8,014,880
1828	11,401,144	49,970,639	877,239	13,167,339	14,044,578	64,021,210	8,243,476
1829	13,131,858	55,087,307	919,943	11,427,401	12,347,344	67,434,651	4,924,020
1830	12,075,430	58,524,878	1,078,695	12,067,162	13,145,857	71,670,735	2,178,773
1831	17,538,227	59,218,583	642,586	12,434,483	13,077,069	72,295,652	9,014,031
1832	12,424,703	61,720,529	1,345,217	18,448,857	19,794,074	81,520,603	5,650,340
1833	14,209,128	69,050,856	5,165,907	12,411,969	17,577,876	87,528,732	2,611,701
1834	11,524,024	80,623,663	10,757,033	10,879,520	21,636,553	102,260,215	2,076,758
1835	12,009,399	100,459,481	7,012,686	7,743,655	14,756,321	115,215,802	6,477,775
1836	10,614,130	106,570,942	8,534,895	9,232,867	17,767,762	124,338,704	4,324,336
1837	9,588,359	94,280,895	7,750,189	9,406,043	17,162,232	111,443,127	5,976,249
1838	9,636,650	95,560,880	4,951,300	4,466,384	9,417,690	104,978,570	3,508,046
1839	14,147,779	101,625,533	5,618,442	5,007,698	10,626,140	112,251,673	8,776,743
1840	19,067,535	111,660,501	6,202,562	5,805,809	12,008,371	123,668,932	8,417,014
1841	17,196,102	103,636,236	3,953,054	4,228,181	8,181,235	111,817,471	10,034,332
1842	16,902,876	91,708,242	3,194,299	4,884,464	8,078,753	99,876,995	4,813,539
Nine months to June 30, 1843	11,204,123	77,686,354	1,682,763	3,456,572	5,139,335	82,825,689	1,520,791
Year ending June 30, 1844	17,970,135	99,531,774	2,251,550	3,962,508	6,214,058	105,745,832	5,454,214
1845	10,743,421	98,455,330	2,413,050	5,171,731	7,584,781	106,040,111	8,606,405
1846	27,701,021	101,718,042	2,342,620	5,522,577	7,865,206	109,583,248	3,905,268
1847	68,701,121	150,574,844	1,812,847	4,353,907	6,166,754	156,741,598	1,907,024
1848	37,472,751	130,203,709	1,410,907	6,570,499	7,980,806	138,190,515	15,841,616
1849	38,155,507	131,510,081	2,015,815	6,625,276	8,641,091	140,351,172	5,404,648
1850	26,051,373	134,900,233	2,099,132	7,376,361	9,475,493	144,375,726	7,522,994
1851	21,948,651	178,620,136	1,742,154	8,552,967	10,295,121	188,915,259	20,472,252
1852	25,857,027	154,931,147	2,538,159	9,514,925	12,053,084	166,984,231	42,674,135
1853	32,985,322	189,869,102	2,449,539	11,170,571	13,620,120	203,489,282	27,486,875
1854	65,941,323	215,150,304	3,210,907	18,437,397	21,648,304	236,804,608	41,430,456
1855	88,895,348	192,751,135	6,516,550	19,641,818	26,158,368	218,909,503	56,247,343
1856	77,187,301	266,438,051	3,144,604	11,636,768	14,781,372	281,219,423	45,745,485
1857	74,667,852	278,906,713	4,325,400	10,591,647	14,917,047	293,823,760	69,136,922
1858	50,683,285	251,351,033	5,751,850	14,908,391	20,660,241	272,011,274	52,633,147
1859	38,305,991	278,392,080	5,429,921	9,080,050	14,509,071	292,902,051	63,887,411
1860	45,271,850	316,242,423	5,350,441	11,983,193	17,333,634	333,576,057	66,540,239
1861	94,962,695	204,899,616	2,667,466	8,239,360	10,906,826	215,806,442	28,164,835
1862	119,441,596	182,024,868	2,354,818	8,071,659	11,026,477	193,051,345	36,887,640
1863	143,772,421	249,891,436	1,631,605	7,444,177	9,075,782	258,967,218	63,392,036
1864	110,360,840	217,385,571	2,959,257	12,249,218	15,208,505	232,594,076	69,390,485
1865	105,254,620	254,481,481	4,411,621	23,455,837	27,867,458	282,348,939	54,348,184
1866	72,438,929	466,516,082	1,907,157	9,434,263	11,341,420	477,857,502	86,044,071

ALEX. DELMAR, *Director.*

TREASURY DEPARTMENT, *Bureau of Statistics, October* 31, 1866.

No. 19.

Statement showing the exports of staple productions, breadstuffs, provisions, oils, &c., for the fiscal years ending June 30, 1860, 1861, 1862, 1863, 1864, 1865, and 1866.

Articles.	1859–'60.		1860–'61.		1861–'62.		1862–'63.	
Wheat ..... bushels..	4,155,153	$4,076,704	31,290,133	$38,365,690	37,289,572	$42,573,295	36,160,414	$46,754,195
Wheat flour ..... barrels..	2,611,596	15,448,507	4,327,631	24,683,355	4,882,033	27,534,677	4,390,055	28,366,069
Indian corn ..... bushels..	2,314,155	2,399,808	10,686,039	6,894,808	18,904,898	10,387,383	16,119,476	10,592,704
Corn meal ..... barrels..	233,709	912,075	203,829	694,306	253,570	778,344	257,948	1,013,272
Rye and other grains	----------	1,058,304	----------	1,125,506	----------	2,364,625	----------	1,833,757
Rye and other meals ..... barrels..	11,432	48,172	14,143	55,761	14,463	54,488	8,684	38,067
Bread or biscuit	----------	478,740	----------	429,709	----------	490,942	----------	582,268
Rice	----------	2,567,399	----------	1,382,766	----------	156,899	----------	83,404
Beef	----------	2,674,354	----------	1,675,773	----------	2,017,077	----------	2,185,921
Butter ..... pounds..	7,640,914	1,144,321	15,531,381	2,355,985	26,691,247	4,164,344	35,172,415	6,733,743
Cheese ..... do....	15,515,799	1,565,630	32,370,312	3,322,300	34,052,678	2,715,892	42,045,054	4,216,804
Pork	----------	3,132,313	----------	2,622,429	----------	3,980,153	----------	4,334,775
Hams and bacon ..... pounds..	225,844,610	2,273,768	50,296,382	4,851,622	141,212,786	10,290,572	218,243,609	18,658,280
Lard ..... do....	40,289,519	4,545,831	47,908,911	4,729,297	118,573,307	10,004,521	155,336,596	15,755,570
Lard oil ..... gallons..	60,209	55,783	85,676	81,783	239,608	148,056	1,259,063	983,349
Tallow ..... pounds..	15,269,535	1,598,176	29,718,664	2,942,400	46,773,768	4,026,113	63,792,754	6,738,486
Candles ..... do....	5,033,335	760,528	5,025,667	826,955	6,100,029	991,330	6,838,353	1,187,864
Soap ..... do....	6,852,485	494,405	7,207,240	455,996	9,986,984	636,049	9,097,664	736,524
Fish, pickled	----------	191,634	----------	244,395	----------	330,685	----------	429,316
Fish, dry ..... cwt..	219,628	690,088	219,515	636,019	250,819	712,584	222,234	921,131
Oils, whale and sperm ..... gallons..	2,275,608	2,326,636	2,542,385	2,709,929	3,347,281	2,248,932	3,090,305	3,052,880
Oils, coal and petroleum ..... do....	----------	----------	----------	----------	----------	----------	----------	----------
Spirits, distilled ..... do....	4,098,730	1,461,438	6,543,777	2,313,425	7,221,874	2,622,437	7,396,925	3,405,572
Tobacco, in leaf ..... hogsheads..	173,844	15,906,547	168,469	13,784,710	116,723	12,325,356	118,750	19,752,076
Tobacco, manufactured ..... pounds..	17,737,232	3,383,428	15,133,590	2,842,537	4,110,802	1,076,644	7,070,172	3,398,177
Cotton ..... do....	1,767,686,338	191,806,555	307,328,429	34,053,455	5,064,564	1,180,113	11,384,986	6,652,405
Coal ..... tons..	187,059	740,783	160,047	613,023	213,046	837,117	186,960	993,309
Clover-seed ..... bushels..	116,574	596,919	200,417	1,063,141	66,064	295,255	389,554	2,185,706
Hops ..... pounds..	273,257	32,866	8,837,173	2,006,203	24,851,246	663,308	8,864,081	1,733,265
Hides	----------	1,036,260	----------	676,511	----------	518,687	----------	355,855
Ice ..... tons..	49,153	183,134	44,753	172,263	48,390	182,667	46,538	169,757
Animals, living	----------	1,855,091	----------	640,323	----------	624,810	----------	837,189
Wool ..... pounds..	1,055,928	389,512	862,875	246,431	1,153,388	296,225	355,722	178,434

No. 19.—*Statement showing the exports of staple productions, breadstuffs, provisions, oils, &c.*—Continued.

Articles.		1863–'64.		1864–'65.		1865–'66.	
Wheat	bushels	23,680,662	$31,430,295	9,932,152	$19,387,197	5,579,103	$7,842,749
Wheat flour	barrels	3,543,252	25,458,964	2,604,542	27,222,051	2,183,050	18,296,686
Indian corn	bushels	4,076,789	3,321,526	2,812,726	3,679,133	13,516,651	11,070,395
Corn meal	barrels	262,347	1,349,668	199,419	1,469,826	273,275	1,129,484
Rye and other grains			998,227		825,926		2,039,993
Rye and other meals	barrels	6,999	37,991	3,935	32,428	13,304	68,144
Bread or biscuit			656,408		771,952		701,603
Rice			83,244		63,430		136,993
Beef			3,019,733		3,304,771		6,451
Butter	pounds	20,795,492	6,121,365	21,388,275	7,234,173	3,806,835	1,267,851
Cheese	do	47,733,137	5,634,515	53,059,468	11,684,927	36,411,985	6,036,928
Pork			5,820,648		6,843,135		4,788,484
Hams and bacon	pounds	110,739,485	12,303,729	45,940,712	10,521,702	37,588,930	6,266,796
Lard	do	96,292,144	11,129,533	44,342,285	9,107,435	30,110,451	5,970,651
Lard oil	gallons	439,536	376,682	99,250	155,454	42,358	70,360
Tallow	pounds	55,015,375	6,191,743	30,622,865	4,979,135	19,364,686	2,488,587
Candles	do	5,578,580	1,046,406	5,018,312	1,259,168	3,191,799	616,496
Soap	do	8,040,382	770,601	7,327,834	983,477	5,437,324	662,291
Fish, pickled			507,719		631,026		360,074
Fish, dry	cwt	192,337	967,136	157,339	1,106,647	139,693	734,427
Oils, whale and sperm	gallons	1,267,471	1,735,575	1,344,733	2,327,817	688,487	1,385,631
Oils, coal and petroleum	do	33,192,280	10,771,292	25,724,539	16,548,969	50,313,864	24,642,062
Spirits, distilled	do	1,545,037	850,734	1,286,328	970,355	2,606,079	1,127,700
Tobacco, in leaf	hogsheads	113,206	22,856,329	161,082	41,592,138	190,836,248	29,456,145
Tobacco, manufactured	pounds	2,587,928	3,633,366	7,294,165	3,439,979	6,515,709	1,794,629
Cotton	do	10,230,534	2,044,840	6,607,186	5,720,549	650,572,829	221,385,223
Coal	tons	173,021	1,207,802	134,438	1,348,371	149,273	1,120,424
Clover-seed	bushels	39,748	501,175	36,157	446,845	144,742	772,607
Hops	pounds	5,850,805	1,216,965	3,662,734	1,348,263	349,987	108,752
Hides			303,811		1,023,596		317,741
Ice	tons	47,470	277,421	59,927	225,825	63,950	256,445
Animals, living			322,534		425,224		894,664
Wool	pounds	155,482	66,358	466,182	254,721	973,075	264,398

ALEX. DELMAR, *Director.*

TREASURY DEPARTMENT, BUREAU OF STATISTICS, *October* 31, 1866.

No. 20.

Statement exhibiting the value of leading articles of manufacture exported during the fiscal years ending June 30, 1847, to June 30, 1866, respectively.

Articles.	1847.	1848.	1849.	1850.	1851.	1852.	1853.	1854.	1855.	1856.
Ashes	$618,000	$466,477	$515,603	$572,870	$649,091	$507,673	$334,321	$322,728	$448,499	$429,428
Beer and ale	68,114	78,071	51,320	52,521	57,975	48,052	64,677	53,503	45,069	45,086
Books	44,751	75,193	94,427	119,475	153,912	217,809	142,604	187,335	207,218	202,502
Boots and shoes	93,140	135,000	113,296	150,000	382,676	300,000	440,000	541,110	763,539	1,060,967
Bread and biscuit	556,266	619,096	364,318	334,123	254,286	318,899	454,020	495,340	657,783	497,741
Cables and cordage	27,054	29,911	41,636	51,357	52,054	62,903	103,216	194,076	315,267	367,182
Candles, spermaceti	191,467	186,839	159,403	260,107	195,916	143,098	112,600	77,991	136,463	48,449
tallow, adamantine, and all other	404,500	420,000	420,000	420,000	329,732	401,234	422,031	564,930	699,114	766,588
Carriages, wagons, and cars	75,369	89,963	95,923	95,722	199,421	172,445	184,497	244,638	290,525	370,259
Chocolate	1,653	2,207	1,941	2,260	3,255	3,267	10,230	12,257	2,771	1,476
Clothing	47,101	574,834	75,945	207,632	1,211,294	250,228	239,733	234,388	233,801	278,832
Combs and buttons	17,026	16,461	38,136	23,987	27,334	28,833	31,395	37,684	32,049	32,653
Copper and brass manufactures: chandeliers and gas fixtures	64,980	61,468	66,203	105,060	91,871	103,039	108,205	92,108	690,766	534,846
Cotton manufactures: piece goods, brown	3,345,902	4,866,559	3,955,117	3,774,407	5,571,576	6,139,391	6,926,485	4,130,149	2,907,276	4,616,264
piece goods, printed	290,114	353,534	469,777	606,631	1,006,561	926,404	1,086,167	1,147,786	2,613,655	1,966,845
twist, yarn and thread	108,132	170,633	92,555	17,405	37,260	34,718	22,594	49,315		
all other manufactures	335,375	327,479	415,680	335,981	625,808	571,638	733,648	423,085	336,250	384,200
Drugs, medicinal	165,793	210,582	220,894	334,789	351,585	263,852	327,073	454,789	788,114	1,066,294
Earthen and stone ware	4,758	8,512	10,632	15,644	23,096	18,310	53,685	34,525	32,119	66,606
Fire-engines and apparatus	3,443	7,686	548	3,140	9,488	16,784	9,652	6,597	14,829	29,088
Glassware	71,155	76,007	101,419	136,682	185,436	194,634	170,561	229,476	204,679	216,439
Gold and silver manufactures	4,268	6,241	4,502	4,583	68,639	20,332	11,783	1,311,513	9,051	6,116
Gunpowder	88,397	125,263	131,297	190,352	154,257	121,580	180,048	212,700	356,051	644,974
Hats	59,536	55,493	64,967	68,671	103,768	80,453	91,261	176,404	177,914	226,682
Hemp manufactures, not cordage	5,782	6,713	5,558	11,776	8,023	13,622	16,784	79,717	36,508	26,035
House furniture	225,700	297,358	237,342	278,025	362,830	430,132	714,556	763,197	803,960	982,042
India-rubber manufactures									1,409,107	1,093,538
Iron, pig, bar and nails	168,817	154,036	149,358	154,210	215,632	118,624	181,998	308,127	288,437	286,980
castings	68,889	83,188	60,175	79,318	164,425	191,388	220,420	459,775	306,439	288,316
all other manufactures of iron and steel	929,778	1,022,408	886,639	1,677,792	1,875,621	1,993,807	2,097,234	3,472,467	3,158,506	3,585,712
Lead, and manufactures of lead and of pewter	138,675	92,017	43,394	35,479	28,170	51,185	19,604	43,352	19,551	33,140
Leather, common	150,676	59,095	38,478	43,598	76,162	128,708	233,708	352,613	288,867	252,344
morocco, and other fine	29,856	16,483	9,427	9,800	13,309	18,617	6,448	17,018	36,045	5,765
Lime, cement, and bricks	17,623	24,174	8,671	16,348	22,045	13,539	32,625	33,314	57,393	64,297
Lumber, boards and other	1,292,781	1,483,433	810,344	907,827	1,685,190	1,473,522	923,743	3,115,178	677,659	803,684
masts, spars, and hewn timber	73,181	309,623	114,469	189,188	188,716	270,036	407,777	453,376	306,643	234,969
Marble and stone manufactures	11,220	22,466	20,282	34,510	41,449	57,240	47,628	88,327	168,546	162,376
Musical instruments	16,997	38,508	23,713	21,634	55,700	67,733	52,397	126,128	106,857	133,517
Oils, lard	225,700	297,358	237,342	278,025	362,830	430,182	714,556	763,197	82,945	161,232

No. 20.—*Statement exhibiting the value of leading articles of manufacture exported, &c.*—Continued.

Articles.	1847.	1848.	1849.	1850.	1851.	1852.	1853.	1854.	1855.	1856.
Oils, linseed	$6,701	$11,066	$7,797	$13,488	$18,000	$14,981	$15,468	$28,609	$49,580	$57,190
petroleum and coal	54,115	50,739	55,145	67,597	109,834	85,369	83,020	121,823	163,096	217,173
Paints and varnish	88,731	78,367	86,827	99,696	155,664	119,535	122,212	192,239	185,637	203,017
Paper and stationery	17,431	30,403	28,031	30,242	71,401	47,781	32,250	33,012	36,405	67,519
Printing presses and type	13,102	27,435	37,276	20,293	30,100	47,937	48,229	53,311	64,886	31,249
Saddlery	202,298	250,223	207,280	244,963	280,000	258,720	259,331	323,627	412,208	434,176
Soap	67,781	90,957	67,129	48,314	36,084	48,737	141,173	282,919	384,144	500,945
Spirits, alcoholic, from grain	293,609	269,467	288,452	268,290	289,622	323,941	329,381	809,965	1,550,116	1,424,635
all other	491,409	320,338	140,259	631,128	127,410	137,856	347,492	1,055,720	1,137,152	839,048
Spirits of turpentine	850,000	1,050,000	1,000,000	1,500,000	1,750,000	1,150,000	1,500,000	1,850,000	1,922,238	1,864,281
Staves, shooks and heading	25,483	8,891	24,900	23,037	29,170	24,057	33,854	220,256	286,402	404,145
Sugar, brown	124,824	253,900	129,001	285,056	219,588	149,921	375,780	370,488	526,463	360,444
refined	6,363	12,353	13,143	13,590	27,823	23,420	22,988	30,750	14,279	13,610
Tin ware	658,950	568,435	613,044	648,832	1,143,547	1,316,622	1,671,500	1,551,471	1,500,113	1,829,207
Tobacco, manufactured, (cigars and snuff included)	5,270	6,126	5,099	10,370	12,207	15,035	27,148	23,673	35,203	32,457
Trunks and valises	2,150	2,916	800	3,395	12,260	8,340	6,183	11,658	8,441	5,989
Umbrellas and parasols	9,526	13,920	14,036	11,182	16,915	12,220	20,443	16,945	17,281	26,034
Vinegar	161,527	134,577	121,720	118,055	122,835	91,499	113,602	87,140	69,905	74,005
Wax	1,495,924	2,042,695	1,697,852	1,948,752	2,076,395	2,193,058	2,294,122	2,837,270	3,683,430	2,501,583
Wood manufactures, not stated	1,136,651	1,156,780	1,427,902	3,933,613	3,941,239	3,011,033	3,880,964	5,327,302	4,242,077	3,751,792
Unenumerated articles										
Total	15,756,814	19,249,896	16,116,400	15,414,222	27,317,107	25,284,123	29,255,104	36,380,397	35,999,387	36,612,053

No. 20.—*Statement exhibiting the value of leading articles of manufacture, &c.*—Continued.

Articles.	1857.	1858.	1859.	1860.	1861.	1862.	1863.	1864.	1865.	1866.
Ashes	$696,367	$554,744	$643,861	$822,820	$651,547	$457,049	$513,704	$467,192	$727,229	$298,129
Beer and ale	43,732	59,532	78,226	51,573	39,558	54,896	129,176	118,451	163,151	65,445
Books	277,647	209,774	319,080	278,268	250,481	215,231	222,045	258,534	380,236	427,067
Boots and shoes	813,995	663,905	890,175	782,525	780,016	721,341	1,329,009	1,282,314	2,023,210	380,307
Bread and biscuit	563,266	472,372	512,910	478,740	429,709	490,942	582,286	656,408	771,952	701,806
Cables and cordage	286,163	212,840	320,435	246,572	256,271	199,699	409,050	540,439	972,348	173,852
Candles, spermaceti	35,121	66,012	46,278	51,829	143,907	64,481	76,946	277,940	8,045	1,654
tallow, adamantine, and all other	677,398	622,599	671,750	708,699	663,048	806,849	1,110,918	986,083	1,251,123	614,842
Carriages, wagons, and cars	476,394	777,921	655,600	816,973	473,360	519,175	764,547	743,340	1,609,555	568,124
Chocolate	1,932	2,304	2,444	2,593	2,157	4,288	1,666	5,307	11,304	3,417
Clothing	333,442	210,695	470,613	525,175	462,554	472,924	950,451	574,016	1,456,310	566,086
Combs and buttons	39,799	46,349	46,007	23,345	32,792	14,221	46,036	62,716	74,867	36,936
Copper and brass manufactures: chandeliers and gas fixtures	607,054	1,985,223	1,048,246	1,664,122	2,375,184	1,098,546	1,026,038	324,473	337,567	936,211
Cotton manufactures: piece goods, brown	3,715,339	1,782,025	1,518,236	1,785,595	1,377,677	587,500	324,277	106,878	146,538	718,016
piece goods, printed	1,785,685	2,089,194	2,320,890	3,356,449	2,215,032	729,689	630,558	244,582	618,223	88,742
twist, yarn and thread										
all other manufactures	614,153	1,800,285	4,477,096	5,792,752	4,466,840	1,829,275	1,951,576	894,776	2,558,876	973,427
Drugs, medicinal	866,909	621,278	796,008	1,115,455	1,163,695	1,490,376	1,955,108	1,554,420	1,403,839	1,393,086
Earthen and stone ware	34,256	36,783	47,261	63,086	40,524	32,108	88,244	65,808	87,957	31,661
Fire-engines and apparatus	21,524	7,220	3,213	9,948	7,940	36,230	9,706	14,222	28,617	38,373
Glassware	179,900	214,608	252,316	277,948	410,131	523,906	998,569	790,174	1,245,568	621,391
Gold and silver manufactures	15,477	26,386	35,947	164,846	102,112	130,828	165,894	58,012	84,707	36,429
Gunpowder	398,944	365,173	371,603	467,772	347,103	101,802	46,208	40,601	30,733	70,151
Hats	254,208	126,525	216,704	211,602	158,226	132,727	350,183	172,002	443,223	117,471
Hemp manufactures, not cordage	34,723	89,082	18,678	27,814	43,282	31,940	123,656	89,103	119,738	97,239
House furniture	870,446	932,499	1,067,197	1,079,114	840,377	942,454	1,282,009	1,378,755	2,115,798	1,138,104
India-rubber manufactures	643,512	313,379	198,827	240,841	193,811	143,856	247,630	268,806	280,106	185,628
Iron, pig, bar, and nails	397,313	205,931	257,662	246,154	320,272	259,852	451,421	564,962	1,076,823	480,430
castings	299,967	464,415	198,650	222,848	77,030	54,671	56,959	76,516	61,056	47,361
all other manufactures of iron and steel	4,197,687	4,059,588	5,117,346	5,174,040	5,583,358	4,212,449	5,957,193	3,465,293	4,296,888	3,213,381
Lead, and manufactures of lead and of pewter	83,442	75,446	57,357	96,327	36,991	36,166	53,943	49,129	156,088	46,806
Leather, common	497,714	605,589	499,718	674,309	555,977	389,007	634,574	298,348	517,717	305,657
morocco, and other fine	2,119	13,099	41,465	19,011	7,507	13,049	18,719	21,108	150,898	16,760
Lime, cement, and bricks	68,002	103,821	180,611	154,045	108,210	83,265	99,313	133,307	146,867	146,874
Lumber, boards and other	632,406	1,240,425	1,001,216	3,483,038	2,534,988	3,178,735	3,726,768	3,810,654	6,435,790	4,453,085
masts, spars, and hewn timber	516,735	292,163	367,609	231,688	97,875	138,321	7,936	87,229	209,603	493,630
Marble and stone manufactures	111,403	138,590	112,214	176,239	199,404	195,442	132,428	302,032	180,202	112,830
Musical instruments	127,748	97,775	135,101	129,653	153,297	152,086	149,103	171,542	270,511	157,768
Oils, lard	92,490	60,958	50,793	55,783	81,783	148,056	983,349	376,682	155,454	70,360
linseed	54,144	48,225	34,194	26,790	27,982	20,883	99,861	80,397	110,156	98,351
petroleum and coal								10,771,292	16,548,969	24,373,932
Paints and varnish	223,380	131,217	185,088	223,809	258,085	264,114	436,948	288,430	265,716	194,548
Paper and stationery	224,767	239,991	289,857	265,798	348,409	389,783	583,518	542,610	706,498	549,833

No. 20.—*Statement exhibiting the value of leading articles of manufacture, &c.*—Continued.

Articles.	1857.	1858.	1859.	1860.	1861.	1862.	1863.	1864.	1865.	18 3.
Printing presses and type	$52, 747	$106, 498	$68, 868	$157, 124	$106, 562	$169, 147	$206, 138	$157. 095	$295, 205	$246, 626
Saddlery	45, 222	55, 280	58, 870	71, 332	61, 594	67, 759	157, 711	119, 571	217, 312	120. 905
Soap	530, 085	305, 704	466, 215	494, 405	455, 986	636, 049	736, 524	770, 601	983, 477	784, 492
Spirits, alcoholic, from grain	1, 248, 234	476, 722	273, 576	311, 595	862, 054	[illegible]28, 834	1, 390, 610	142, 196	198, 495	373, 202
all other	1, 336, 646	1, 517, 123	949, 635	1, 149, 843	1, 445, 331	[illegible]3, 603	2, 014, 962	708, 538	771, 260	754, 498
Spirits of turpentine	741, 346	1, 089, 282	1, 306, 035	1, 916, 289	1, 192, 787	54, 691	143, 777	97, 952	95, 747	313, 086
Staves, shooks and heading	2, 055, 980	1, 975, 852	2, 410, 334	2, 365, 516	1, 959, 392	2, 590, 649	4, 260, 076	4, 947, 890	6, 275, 967	5, 593, 723
Sugar, brown	190, 012	375, 062	169, 935	103, 944	378, 543	90, 022	31, 497	64, 994	20, 617	63, 124
refined	368, 206	200, 724	377, 944	301, 674	287, 881	147. 397	361, 034	258, 952	284, 906	652, 513
Tin ware	5, 623	24, 186	39, 289	39, 064	36, 279	62, 286	41, 558	45, 056	100, 872	79, 461
Tobacco, manufactured, (cigars and snuff included)	1, 458, 553	2, 410, 224	3, 402, 491	3, 372, 074	2, 823, 867	1, 062, 730	3, 384, 544	3, 618, 837	3, 619, 374	1, 962, 416
Trunks and valises	37, 748	59, 441	42, 153	50, 184	40, 922	50, 771	80, 780	109, 532	207, 945	126, 230
Umbrellas and parasols	6, 846	6, 339	4, 837	4, 862	1, 271	553	3, 123	6, 979	11, 975	3, 332
Vinegar	30, 788	24, 336	35, 156	41, 368	22, 523	29, 701	34, 431	40, 347	46, 100	37, 686
Wax	91, 983	85, 926	94, 850	131, 803	94, 495	47, 383	80, 899	170, 418	261, 381	130, 650
Wood manufactures, not stated	3, 158, 424	2, 234, 678	2, 339, 861	2, 872, 641	2, 461, 215	1, 823, 149	2, 678, 049	647, 742	858, 236	1, 554, 311
Unenumerated articles	3, 484, 870	2, 804, 526	2, 465, 653	2, 397, 445	2, 589, 528	2, 896, 361	6, 808, 464	683, 107	384, 688	6, 981, 031
Total	36, 655, 296	35, 853, 693	39, 934, 373	48, 090, 640	43, 190, 497	33, 565, 277	50, 997, 989	45, 472, 241	64, 413, 116	64, 960, 302

ALEX. DELMAR, *Director.*

TREASURY DEPARTMENT, *Bureau of Statistics, October* 31, 1866.

No. 21.

Statement exhibiting the amount of tonnage of the United States annually from 1789 to 1866, inclusive; also the registered, enrolled, and licensed tonnage employed in steam navigation in each year.

Year ending—	Registered sail tonnage.	Registered steam tonnage.	Enrolled and licensed sail tonnage.	Enrolled and licens'd steam tonnage.	Total tonnage.
	Tons.	*Tons.*	*Tons.*	*Tons.*	*Tons.*
December 31, 1789....	123,893	.....	77,669	.....	201,562
1790....	346,254	.....	132,123	.....	274,377
1791....	362,110	.....	139,036	.....	502,146
1792....	411,438	.....	153,019	.....	564,457
1793....	367,734	.....	153,030	.....	520,764
1794....	438,863	.....	189,755	.....	628,618
1795....	529,471	.....	218,494	.....	747,965
1796....	576,733	.....	255,166	.....	831,899
1797....	597,777	.....	279,136	.....	876,913
1798....	603,376	.....	294,952	.....	898,328
1799....	662,197	.....	277,212	.....	939,409
1800....	559,921	.....	302,571	.....	972,492
1801....	632,907	.....	314,670	.....	947,577
1802....	560,380	.....	331,724	.....	892,104
1803....	597,157	.....	352,015	.....	949,172
1804....	672,530	.....	369,874	.....	1,042,404
1805....	749,341	.....	391,027	.....	1,140,368
1806....	808,265	.....	400,451	.....	1,208,716
1807....	848,307	.....	420,241	.....	1,268,584
1808....	769,054	.....	473,542	.....	1,242,596
1809....	910,059	.....	440,222	.....	1,350,281
1810....	984,269	.....	449,515	.....	1,424,748
1811....	768,852	.....	463,650	.....	1,232,502
1812....	760,624	.....	509,373	.....	1,269,997
1813....	674,853	.....	491,776	.....	1,166,629
1814....	674,633	.....	484,577	.....	1,159,210
1815....	854,295	.....	513,833	.....	1,368,128
1816....	800,760	.....	571,459	.....	1,372,219
1817....	800,725	.....	590,187	.....	1,399,912
1818....	606,089	.....	619,096	.....	1,225,185
1819....	612,930	.....	647,821	.....	1,260,751
1820....	619,048	.....	661,119	.....	1,280,167
1821....	619,896	.....	679,062	.....	1,298,958
1822....	628,150	.....	696,549	.....	1,324,699
1823....	639,921	.....	671,766	24,879	1,336,566
1824....	669,973	.....	697,580	21,610	1,389,163
1825....	700,788	.....	699,263	23,061	1,423,112
1826....	737,978	.....	762,154	34,059	1,534,191
1827....	747,170	.....	833,240	40,198	1,620,608
1828....	812,619	.....	889,355	39,418	1,741,392
1829....	650,143	.....	556,618	54,037	1,260,798
1830....	575,056	1,419	552,248	63,053	1,191,776
1831....	619,575	877	613,827	33,568	1,267,847
1832....	686,809	181	661,827	90,633	1,439,450
1833....	749,482	545	754,819	101,305	1,606,151
1834....	857,098	340	778,995	122,474	1,758,907
September 30, 1835....	885,481	340	816,645	122,474	1,824,940
1836....	897,321	454	839,226	145,102	1,822,103
1837....	809,343	1,104	932,576	153,661	1,896,684
1838....	819,801	2,791	982,416	190,632	1,995,640
1839....	829,096	5,149	1,062,445	199,789	2,096,479
1840....	895,610	4,155	1,082,815	198,154	2,180,764
1841....	945,057	746	1,010,599	174,342	2,130,744
1842....	970,658	4,701	892,072	224,960	2,092,391

No. 21.—*Statement exhibiting the amount of tonnage, &c.*—Continued.

Year ending—	Registered sail tonnage.	Registered steam tonnage.	Enrolled and licensed sail tonnage.	Enrolled and licens'd steam tonnage.	Total tonnage.
	Tons.	*Tons.*	*Tons.*	*Tons.*	*Tons.*
June 30, 1843....	1,003,932	5,373	917,804	231,494	2,158,603
1844....	1,061,856	6,909	946,060	265,270	2,280,095
1845....	1,088,680	6,492	1,002,303	319,527	2,417,002
1846....	1,123,999	6,287	1,090,192	341,606	2,562,084
1847....	1,235,682	5,631	1,198,523	399,210	2,839,046
1848....	1,344,819	16,068	1,381,332	411,823	3,154,042
1849....	1,418,072	20,870	1,453,459	441,525	3,334,016
1850....	1,540,769	44,429	1,468,738	481,005	3,535,454
1851....	1,663,917	62,390	1,524,915	521,217	3,772,439
1852....	1,819,774	79,704	1,675,456	563,536	4,138,440
1853....	2,013,154	90,520	1,789,238	514,098	4,407,010
1854....	2,238,783	95,036	1,887,512	581,571	4,802,902
1855....	2,440,091	115,045	2,021,625	655,240	5,212,001
1856....	2,401,687	89,715	1,796,888	583,362	4,871,652
1857....	2,377,094	86,873	1,857,964	618,911	4,940,842
1858....	2,499,742	78,027	2,550,067	651,363	5,049,808
1859....	2,414,654	92,748	1,961,631	676,005	5,145,038
1860....	2,448,941	97,296	2,036,990	770,641	5,353,868
1861....	2,540,020	102,608	1,122,589	774,596	5,539,813
1862....	2,177,253	113,998	2,224,449	596,465	5,112,165
1863....	1,892,899	133,215	2,660,212	439,755	5,126,081
1864....	1,475,376	106,519	2,550,690	853,816	4,986,401
1865, old	1,031,465	60,539	1,794,372	630,411	3,516,787
1865, new	482,110	28,469	730,695	338,720	1,579,994
1866, old	341,619	42,776	443,635	114,269	942,299
1866, new	953,018	155,513	1,489,194	770,754	3,368,479

ALEX. DELMAR, *Director.*

TREASURY DEPARTMENT, *Bureau of Statistics.*

No. 22.—*Statement showing the amount of moneys expended at each custom-house in the United States previous to the 30th June, 1866, not heretofore reported, per act of March 3, 1849.*

District or port.	To—	Amount.
Passamaquoddy, Maine	March 19, 1866	$37,146 59
Machias, Maine	June 30, 1866	4,008 25
Frenchman's Bay, Maine	do	5,949 78
Penobscot, Maine	December 31, 1865	10,220 64
Waldoborough, Maine	do	12,121 94
Wiscasset, Maine	June 30, 1866	6,662 92
Bath, Maine	do	8,287 77
Portland and Falmouth, Maine	September 3, 1865	30,247 07
Saco, Maine	do	423 02
Kennebunk, Maine	June 30, 1866	712 00
York, Maine	do	631 50
Belfast, Maine	do	7,280 16
Bangor, Maine	do	11,306 04
Portsmouth, New Hampshire	do	9,981 43
Vermont, Vermont	September 30, 1865	6,851 14
Newburyport, Massachusetts	June 30, 1866	6,296 43
Gloucester, Massachusetts	do	7,596 84
Salem and Beverly, Massachusetts	do	17,012 86
Marblehead, Massachusetts	do	1,549 30
Boston and Charlestown, Massachusetts	December 31, 1865	402,933 83
Plymouth, Massachusetts	June 30, 1866	3,080 74
Fall River, Massachusetts	do	4,559 83

No. 22.—*Statement showing the amount of moneys expended, &c.*—Continued.

District or port.	To—	Amount.
Barnstable, Massachusetts	March 31, 1866	$5,237 49
New Bedford, Massachusetts	June 30, 1866	19,957 95
Edgartown, Massachusetts	September 30, 1865	6,401 76
Nantucket, Massachusetts	June 30, 1866	2,093 95
Providence, Rhode Island	do	21,026 29
Bristol and Warren, Rhode Island	do	3,650 83
Newport, Rhode Island	March 7, 1866	61,996 52
Middletown, Connecticut	June 30, 1866	2,341 02
New London, Connecticut	do	23,649 78
New Haven, Connecticut	do	22,553 44
Fairfield, Connecticut	do	1,808 38
Stonington, Connecticut	March 31, 1866	1,144 26
Genesee, New York	June 30, 1866	14,745 32
Oswego, New York	September 30, 1865	5,087 03
Niagara, New York	June 30, 1866	23,467 38
Buffalo Creek, New York	do	56,041 40
Oswegatchie, New York	do	36,151 95
Sag Harbor, New York	do	13,986 33
New York, New York	September 30, 1865	1,271,617 02
Champlain, New York	June 30, 1866	20,731 64
Cape Vincent, New York	do	21,977 81
Dunkirk, New York	do	3,580 20
Bridgeton, New Jersey	do	562 79
Burlington, New Jersey	do	288 38
Perth Amboy, New Jersey	do	4,203 39
Great Egg Harbor, New Jersey	do	1,173 85
Little Egg Harbor, New Jersey	do	2,729 99
Newark, New Jersey	do	3,524 66
Camden, New Jersey	do	364 69
Philadelphia, Pennsylvania	December 31, 1865	425,327 73
Erie, Pennsylvania	June 30, 1866	19,852 52
Pittsburg, Pennsylvania	do	6,297 92
Delaware, Delaware	do	7,425 31
Baltimore, Maryland	do	404,174 02
Annapolis, Maryland	do	1,115 52
Oxford, Maryland	March 31, 1866	196 19
Vienna, Maryland	June 30, 1866	2,230 88
Town Creek, Maryland	April 2, 1866	116 84
Havre de Grace, Maryland	March 31, 1866	42 56
Georgetown, District of Columbia	June 30, 1866	14,868 36
Richmond, Virginia	do	9,214 81
Norfolk and Portsmouth, Virginia	March 6, 1866	48,136 15
Tappahannock, Virginia	June 30, 1866	3,297 18
Cherrystone, Virginia	do	1,724 49
Yorktown, Virginia	March 31, 1861	132 25
Petersburg, Virginia	June 30, 1866	2,158 02
Alexandria, Virginia	do	5,363 38
Wheeling, Virginia	do	616 30
Plymouth, North Carolina	March 31, 1866	158 02
Washington, North Carolina	June 30, 1866	364 85
Newbern, North Carolina	March 31, 1866	8,640 51
Ocracoke, North Carolina	June 30, 1866	2,285 34
Beaufort, North Carolina	do	40,888 42
Charleston, South Carolina	December 31, 1865	32,630 20
Georgetown, South Carolina	June 30, 1866	514 73
Beaufort, South Carolina	December 31, 1865	27,479 24
Savannah, Georgia		308 30
Pensacola, Florida	March 31, 1866	1,527 10
St. Augustine, Florida	May 17, 1866	796 42
Key West, Florida	June 30, 1866	5,367 93
St. Mark's, Florida	March 31, 1866	266 25
St. John's, Florida	June 30, 1866	2,135 23
Apalachicola, Florida	May 14, 1866	2,155 11

No. 22—*Statement showing the amount of moneys expended, &c.*—Continued.

District or port.	To—	Amount.
Fernandina, Florida	June 30, 1866	$7,546 42
Bayport, Florida	December 31, 1860	87 50
Mobile, Alabama	March 31, 1865	26,171 53
Pearl River, Mississippi		3 28
Natchez, Mississippi	November —, 1860	134 46
Vicksburg, Mississippi	March 31, 1866	250 00
New Orleans, Louisiana	June 30, 1864	74,176 74
Shreveport, Louisiana	September 30, 1860	437 50
Brazos de Santiago, Texas	December 31, 1865	9,165 25
Saluria, Texas	June 30, 1866	5,383 25
Paso del Norte, New Mexico	September 30, 1865	909 75
Nashville, Tennessee	do	343 65
Memphis, Tennessee	July —, 1865	186 00
Knoxville, Tennessee		87 50
Louisville, Kentucky	June 30, 1864	25,341 22
Paducah, Kentucky	do	10,164 41
Miami, Ohio	June 30, 1866	4,849 57
Sandusky, Ohio	do	5,364 72
Cuyahoga, Ohio	May 31, 1866	13,968 46
Cincinnati, Ohio	June 30, 1866	19,350 99
Detriot, Michigan	September 30, 1865	6,952 53
Michillimackinac, Michigan	June 30, 1866	12,721 85
Evansville, Indiana	do	767 81
Madison, Indiana	do	350 00
New Albany, Indiana	do	267 64
Chicago, Illinois	do	30,004 11
Alton, Illinois	do	611 38
Galena, Illinois	do	350 00
Quincy, Illinois	do	350 00
Cairo, Illinois	do	3,357 51
St. Louis, Missouri	do	54,357 73
Burlington, Iowa	December 31, 1865	200 54
Keokuk, Iowa	April 1, 1866	596 50
Dubuque, Iowa	March 31, 1866	787 64
Milwaukee, Wisconsin	June 30, 1866	13,041 95
Minnesota, Minnesota	do	8,076 20
Puget Sound, Washington Territory	September 30, 1865	8,962 82
Oregon, Oregon	May 16, 1866	11,248 29
Cape Perpetua, Oregon	December 31, 1863	1,165 00
Port Orford, Oregon	do	1,000 00
San Francisco, California	April 10, 1866	601,940 21
San Diego, California	August 5, 1862	311 51
Total		4,286,107 08

S. B. COLBY, *Register.*

TREASURY DEPARTMENT,
Register's Office, November 26, 1866.

No. 23.—*Statement of the number of persons employed in each district of the United States for the collection of customs during the fiscal year ending June 30, 1866, with their occupation and compensation, per act of March 3, 1849.*

District.	No. of persons employed.	Occupation.	Compensation to each person.
Passamaquoddy, Me..	1	Collector	$3,364 00
	1	Surveyor	1,500 00
	1	Deputy collector and inspector	1,350 00
	2	....do....do....	1,095 00
	3	....do....do....	912 50
	1	....do....do....	730 00
	3	Inspectors	1,095 00
	1	....do....	978 50
	1	....do....	912 50
	2	Aids to the revenue	912 50
	1	....do....	622 00
	4	....do....	730 00
	1	....do....	666 00
	1	....do....	205 00
	1	....do....	354 00
	1	....do....	140 00
	1	Aid to the revenue, special	122 00
	1	Watchman	586 00
	1	....do....	538 00
	1	....do....	116 00
	1	....do....	350 00
	1	....do....	108 00
	1	....do....	82 00
	1	....do....	336 00
	1	....do....	110 00
	1	Weigher, gauger, and measurer	931 46
Machias, Me	.....	No returns.	
Frenchman's Bay, Me.	2	Deputy collectors and inspectors	1,095 00
	2	....do....do....	300 00
	1	Master of revenue boat and inspector	730 00
	1	Aid to the revenue	730 00
	1	Boatman	360 00
	1	....do....	240 00
Penobscot, Me	1	Collector	2,652 26
	2	Deputy collectors and inspectors	2,190 00
	1	....do....do....	912 50
	2	....do....do....	1,460 00
	1	....do....do....	800 00
	1	Aid to the revenue	1,003 75
	1	Special inspector	1,460 00
Waldoboro, Me	1	Deputy collector, inspector, weigher, &c.	1,215 45
	2	....do....do....	1,095 00
	1	....do....do....	936 00
	1	....do....do....	912 50
	1	....do....do....	730 00
	1	....do....do....	600 00
	1	....do....do....	300 00
Wiscasset, Me.	1	Collector	1,276 89
	3	Inspectors	1,095 00
	2	....do....	350 00
	1	....do....	912 50
Bath, Me	1	Collector	2,809 40
	1	Deputy collector	1,500 00
	1	Inspector	1,215 45
	1	....do....	650 00
	1	....do....	600 00
	1	....do....	350 00

No. 23.—*Statement of the number of persons employed, &c.*—Continued.

District.	No. of persons employed.	Occupation.	Compensation to each person.
Bath, Me.—Contin'd.	1	Inspector	$250 00
	1	Inspector from May 21 to June 30	136 53
	1	....do....do	78 80
	1	Aid to the revenue from Jan. 1 to June 30	468 00
	1	Special inspector from 17th to 30th June	52 00
Portland and Falmouth, Me.	1	Collector	6,400 00
	3	Deputy collectors	2,000 00
	3	Clerks of the customs	1,300 00
	1	....do	1,200 00
	2	....do	1,000 00
	1	Surveyor	4,500 00
	1	Appraiser	2,000 00
	1	Assistant appraiser	1,500 00
	3	Weighers and gaugers	1,500 00
	1	Storekeeper	1,460 00
	4	Inspectors	1,460 00
	14	....do	1,277 50
	2	Aids to the revenue	1,252 00
	3	....do	1,095 00
	2	....do	626 00
	2	Night watchmen	1,095 00
	1	....do	730 00
	1	Fireman	300 00
	3	Boatmen	547 50
	1	Porter	500 00
Saco, Me	.....	No returns.	
Kennebunk, Me	1	Collector	376 26
	1	Inspector	600 00
	2	....do	56 00
York, Me	1	Collector	269 06
	1	Inspector	200 00
	1	....do	120 00
Bangor, Me	1	Collector	3,000 00
	1	Deputy collector and inspector	1,368 75
	1	....do....do	1,095 00
	1	Deputy collector, weigher, gauger, &c.	1,333 67
	1	Weigher, gauger, and measurer	730 31
	1	Aid to the revenue	981 00
	1	....do	787 50
	1	....do	720 00
	1	....do	854 98
	1	Night watchman	324 00
	1	Clerk	363 00
Belfast, Me	1	Collector	2,328 95
	1	Deputy collector	1,215 45
	1	Deputy collector, weigher, gauger, and meas'r.	1,191 47
	1	....do....do	1,222 71
	1	....do....do	900 00
	1	....do....do	103 26
	1	Aid to the revenue	459 00
	1	....do	491 85
	1	....do	193 74
	1	Seaman	300 00
Portsmouth, N. H.	1	Collector	521 53
	1	Naval officer	514 53
	1	Surveyor	506 31
	1	Deputy collector and inspector	1,460 00
	1	....do....do	250 00
	1	Inspector, weigher, gauger, and measurer	1,460 00

No. 23.—*Statement of the number of persons employed, &c.*—Continued.

District.	No. of persons employed.	Occupation.	Compensation to each person.
Portsmouth, N.H.—Continued.	2	Inspectors	$1,460 00
	1	Inspector from September 28, 1865	828 00
	1	Inspector	720 00
	1	do	650 00
	1	Porter and watchman	400 00
Vermont, Vt	1	Collector	2,500 00
	1	Deputy collector and inspector	1,351 13
	1	do do	202 18
	1	do do	1,334 42
	1	do do	1,302 33
	1	do do	1,066 67
	3	do do	1,000 00
	1	do do	730 55
	1	do do	847 06
	1	do do	612 90
	2	do do	600 00
	2	do do	500 00
	5	do do	360 00
	1	Inspector	257 50
	1	do	83 34
	1	do	790 00
	1	do	912 50
	1	do	932 00
	1	do	500 00
	1	do	360 00
	1	do	200 00
	1	do	385 00
	2	Inspectors	547 50
	1	Inspector	120 00
	1	Inspector, secret	369 00
	1	do	459 00
	1	Inspector, temporary	441 00
	1	Aid, temporary	225 00
	1	do	558 00
	1	do	79 00
	1	do	457 50
	1	do	100 50
	1	Aid to the revenue	70 50
	1	do	605 00
	1	do	452 50
	1	do	557 50
	1	do	484 00
	1	do	456 25
	1	do	333 33
	1	do	20 83
	1	do	42 50
	1	do	221 00
	1	do	482 50
	1	Revenue boatman	240 00
	1	do	195 00
	1	do	201 00
	1	Porter	480 00
Newburyport, Mass	1	Collector	2,358 86
	1	Surveyor	730 89
	1	Naval officer	355 71
	1	Deputy collector and inspector	1,095 00
	1	Inspector, weigher, gauger, and measurer	1,095 00
	1	Inspector	1,095 00
Gloucester, Mass	1	Collector	2,262 27

No. 23.—*Statement of the number of persons employed, &c.*—Continued.

District.	No. of persons employed.	Occupation.	Compensation to each person.
Gloucester, Mass.—Continued.	1	Surveyor	$1,201 08
	1	Deputy collector	1,000 00
	2	Inspectors	1,095 00
	1	Inspector	300 00
	2	Aids to the revenue	730 00
	1	Boatman	225 00
	1	Keeper of custom-house	225 00
Salem and Beverly, Mass.	1	Collector	1,866 97
	1	Surveyor	101 84
	1	....do	736 40
	1	Inspector and deputy collector	1,095 00
	1	Clerk and inspector	276 00
	1	....do	819 00
	1	Weigher and gauger	1,500 00
	1	Measurer	400 00
	1	Storekeeper and inspector	1,095 00
	1	Inspector	1,244 00
	1	....do	1,248 00
	1	....do	1,236 00
	1	....do	936 00
	1	....do	522 00
	1	....do	420 00
	1	....do	712 00
	1	....do	225 00
	1	....do	600 00
	1	....do	36 00
	1	....do	30 00
	2	Inspectors	9 00
	1	Aid to the revenue	730 00
	1	Boatman	480 00
	1	....do	125 34
	1	....do	93 33
	1	....do	240 00
	1	Watchman	44 00
	1	....do	24 00
	1	....do	4 00
	1	Porter and messenger	480 00
Marblehead, Mass	1	Collector	296 80
	1	Deputy collector and inspector	547 50
	1	....do....do	365 00
	1	Inspector, weigher, gauger, and measurer	547 50
	1	....do....do	182 50
	1	Surveyor	199 42
	1	Boatman	150 00
	1	....do	100 00
Boston and Charlestown, Mass.	.....	No returns.	
Plymouth, Mass	1	Collector	1,186 84
	1	Inspector	1,095 00
	1	....do	400 00
	1	....do	300 00
	1	....do	200 00
Fall River, Mass	1	Collector	1,672 26
	1	Deputy collector, weigher, gauger, and meas'r.	1,244 10
	2	Inspectors, weighers, gaugers, and measurers.	1,182 07
Barnstable, Mass	1	Collector	2,360 10
	1	Deputy collector and inspector	1,095 00
	1	....do....do	900 00
	1	....do....do	600 00

No. 23.—*Statement of the number of persons employed, &c.*—Continued.

District.	No. of persons employed.	Occupation.	Compensation to each person.
Barnstable, Mass.—Continued.	2	Deputy collectors and inspectors	$500 00
	1	do do	400 00
	1	do do	200 00
	1	Aid to the revenue	300 00
	1	Keeper of the custom-house	350 00
New Bedford, Mass ..	1	Collector	3,000 00
	1	Deputy collector and inspector	1,350 00
	1	Inspector	1,095 00
	1	Inspector, weigher, gauger, and measurer	1,291 28
	1	Aid to the revenue	800 00
	1	Boatman	420 00
	1	Inspector	300 00
	1	do	125 00
	1	do	120 00
	1	Inspector and weigher	750 00
	2	Inspectors	160 00
	1	Admeasurement clerk	222 00
	1	do	114 00
	1	do	92 00
	1	do	16 00
Nantucket, Mass.....	1	Collector	718 06
	1	Deputy collector and inspector	1,000 00
	1	Inspector	610 00
	1	Watchman	80 00
Edgartown, Mass....	1	Collector	1,313 05
	1	Deputy collector and inspector	1,350 00
	1	do do	1,095 00
	2	Temporary inspectors	730 00
	1	do	500 00
	1	Occasional inspectors	156 00
	1	Night inspectors	226 28
Providence, R. I	1	Collector	2,996 15
	1	Deputy collector	750 00
	1	Naval officer	1,016 27
	1	Surveyor	1,294 47
	1	do	250 67
	1	do	200 00
	2	Inspectors, coastwise	730 00
	6	Inspectors, foreign	1,026 67
	1	Inspector, permanent	1,095 00
	1	Inspector, secret	227 50
	1	Inspector at Pawtucket	984 00
	1	Inspector at East Greenwich	300 00
	1	Weigher	1,500 00
	1	Gauger	17 28
	2	Measurers	766 67
	1	Boatman	600 00
	1	Messenger	400 00
Bristol and Warren, R. I.	1	Collector	1,032 48
	1	Permanent inspector	1,248 00
	1	do	146 00
	1	do	62 00
	1	Temporary inspector	148 00
	1	do	80 00
	1	do	63 00
	1	Weigher	20 25
	1	Gauger	38 88
	1	do	32 64
	1	do	59 76

No. 23.—*Statement of the number of persons employed, &c.*—Continued.

District.	No. of persons employed.	Occupation.	Compensation to each person.
Bristol and Warren, R. I.—Continued.	1	Boatman	$216 00
	1	Surveyor	377 66
	1	....do	321 42
Newport, R. I.	.....	No returns.	
Middletown, Conn	1	Collector	990 24
	1	Inspector	650 00
	1	....do	397 00
	1	....do	266 00
	1	Surveyor	492 67
	1	....do	418 73
	1	....do	288 58
New London, Conn	1	Collector	2,737 19
	1	Surveyor	1,090 31
	1	Deputy collector, inspector, weigher, &c.	1,175 76
	1	Inspector	521 02
	1	Inspector, weigher, gauger, and measurer	788 91
	1	Inspector, (3 months)	49 99
	1	Inspector, temporary, (2 months)	49 50
New Haven, Conn	1	Collector	3,000 00
	1	Deputy collector	1,500 00
	1	Inspector and clerk	1,500 00
	2	Weighers and gaugers	1,500 00
	3	Inspectors, day	1,277 50
	1	.....do	1,095 00
	1	Inspector, night	1,095 00
	1	.....do	60 00
	1	.....do	72 00
	1	Aid to the revenue	1,095 00
	1	.....do	48 00
	1	Watchman and porter	286 80
	1	Messenger and porter	500 00
	2	Boatmen and aids to the revenue	400 00
Fairfield, Conn	1	Collector	1,876 32
	1	Inspector	1,413 69
	1	....do	200 00
	1	....do	125 00
Stonington, Conn	1	Collector	600 00
	1	Inspector	500 00
	1	....do	400 00
	1	Surveyor	150 00
	1	Boat-keeper	144 00
Genesee, N. Y.	1	Collector	2,500 00
	1	Deputy collector	900 00
	1	.....do	1,200 00
	2	.....do	730 00
	1	.....do	225 00
	2	Inspectors	912 50
	2	.....do	730 00
	2	.....do	702 50
	1	.....do	566 00
	1	.....do	16 00
	1	.....do	194 00
	1	.....do	60 00
	1	.....do	1,047 00
	1	.....do	324 00
	1	.....do	90 00
	6	.....do	180 00
	1	Aid	180 00
	1	Agent	1,460 00

No. 23.—*Statement of the number of persons employed, &c.*—Continued.

District.	No. of persons employed.	Occupation.	Compensation to each person.
Oswego, N. Y.....	1	Collector	$2,500 00
	1	Deputy collector	1,000 00
	1	....do	500 00
	1	....do	300 00
	1	....do	912 50
	3	Deputy collectors and clerks	1,000 00
	1	Deputy collector, special	347 50
	6	Inspectors and measurers	726 00
	3	....do....do	453 33
	5	....do....do	564 40
	2	Night watchmen	634 00
	1	....do	21 00
	1	Porter and boatman	456 00
	1	Recording clerk	156 00
	1	Clerk	70 50
	1	Janitor	91 50
Niagara, N. Y.....	1	Collector	2,500 00
	1	Deputy collector and inspector	1,083 33
	1	....do....do	1,275 00
	6	Deputy collectors	912 50
	1	....do	730 00
	1	....do	360 00
	2	Deputy collectors and watchmen	912 50
	2	Deputy collectors and inspectors	912 50
	1	Inspector	912 50
	4	Deputy collectors	730 00
	1	Aid to the revenue	837 50
	1	....do	912 50
	1	....do	722 00
	1	....do	724 00
	1	....do	730 00
	1	....do	418 00
	1	....do	414 00
	1	....do	738 00
	2	....do	546 00
Buffalo Creek, N. Y..	1	Collector	2,500 00
	1	Cashier	1,460 50
	1	Janitor	480 00
	3	Clerks	1,361 81
	5	Deputies	1,338 93
	29	Inspectors	748 17
Oswegatchie, N. Y...	1	Collector	2,500 00
	1	Deputy collector	1,100 00
	1	Deputy collector, inspector, and clerk	1,100 00
	1	Deputy collector and inspector	900 00
	1	Aid to the revenue	900 00
	1	Night watch	600 00
	1	....do	730 00
	1	Deputy collector and inspector	650 00
	4	....do....do	550 00
Sag Harbor, N. Y....	1	Collector	800 65
	1	Surveyor	411 25
	2	Inspectors	64 50
	1	....do	6 00
New York, N. Y.....	.....	No report.	
Champlain, N. Y	1	Collector	2,500 00
	1	Deputy collector, clerk, and inspector	1,350 00
	1	Deputy collector and assistant clerk	1,000 00
	1	....do....do	1,029 34

No. 23.—*Statement of the number of persons employed, &c.*—Continued.

District.	No. of persons employed.	Occupation.	Compensation to each person.
Champlain, N. Y.—Continued.	2	Deputy collectors and inspectors	$725 97
	4	....do....do	600 00
	5	Aids to the revenue	656 50
	1	Deputy collector and inspector	900 00
	1	....do....do	800 00
	1	....do....do	400 00
	1	Deputy collector and aid	908 00
	1	Occasional inspector	730 00
	1	Female inspector	200 00
	1	Secret inspector	1,498 00
	1	Secret agent	908 00
	1	Night watch	227 50
	1	Boatman	240 00
Cape Vincent, N. Y..	1	Collector	2,500 00
	7	Deputy collectors	912 50
	1	....do	730 00
	1	....do	485 00
	1	....do	426 00
	1	....do	289 79
	2	....do	245 00
	1	....do	417 50
	1	Night watch	153 00
	1	Special aid	912 00
	1	Special aid, (7 months)	428 00
	1	Special aid	730 00
	1	Special aid, (10 months)	608 00
	1	Special aid	501 00
	1	Inspector	568 00
	1	....do	376 00
Bridgeton, N. J	.....	No returns.	
Burlington, N. J	.....	No returns.	
Great Egg Harbor, N. J.	.....	No returns.	
Perth Amboy, N. J ..	1	Collector	2,899 25
	1	Deputy collector	700 00
	1	Surveyor	150 00
	3	Inspectors	600 00
	1	....do	500 00
	1	....do	400 00
	1	Inspector, special	9 00
	4	Bargemen, $1 25 per day	8 75
Little Egg Harbor, N. J.	1	Inspector	723 00
	1	....do	363 00
	1	....do	354 00
	1	....do	255 00
	1	....do	18 00
Newark, N. J	1	Collector	726 48
	1	Deputy	1,269 37
	1	Inspector	1,113 37
	1	Special inspector	784 00
Camden, N J	1	Surveyor	216 07
	2	Aids to the revenue	10 00
Philadelphia, Pa	1	Collector	6,340 00
	2	Deputy collectors	2,500 00
	1	Cashier	2,500 00
	1	Assistant cashier	1,600 00
	2	Clerks	1,800 00
	2	...do	1,500 00
	6	...do	1,400 00
	6	...do	1,300 00

No. 23.—*Statement of the number of persons employed, &c.*—Continued.

District.	No. of persons employed.	Occupation.	Compensation to each person.
Philadelphia, Pa.—Continued.	1	Clerk, (3 months)	$325 00
	1	Clerk, (10 months and 17 days)	1,053 36
	1	Keeper of custom-house	1,003 00
	1	Messenger	912 50
	2	Watchmen	912 50
	1	Porter	821 25
	1	Naval officer	4,950 00
	1	Deputy naval officer	2,000 00
	2	Clerks	1,600 00
	2	...do	1,400 00
	3	...do	1,300 00
	1	Clerk, (10¼ months)	1,138 00
	1	Messenger	720 00
	1	Surveyor	4,455 00
	1	Deputy surveyor	2,000 00
	1	Clerk	1,500 00
	1	...do	1,400 00
	3	Admeasurement clerks	870 00
	3	Admeasurement clerks, temporary	360 00
	1	Marker	912 50
	1	Messenger	720 00
	1	Marker and messenger	537 50
	1	General appraiser	2,500 00
	1	Messenger	878 00
	1	Principal appraiser	2,500 00
	2	Assistant appraisers	2,000 00
	1	Examiner	1,800 00
	2	....do	1,500 00
	1	....do	1,400 00
	1	Examiner, (7 months and 20 days)	893 37
	4	Clerks	1,400 00
	1	Messenger	912 50
	1	Clerk to appraisers' stores	1,400 00
	2	Foremen to appraisers' stores	900 00
	1	Marker to appraisers' stores	900 00
	2	Watchmen	912 50
	1	Storekeeper of port	1,500 00
	1	Superintendent of warehouses	1,300 00
	1	Assistant storekeeper	900 00
	1	.....do	600 00
	3	Markers	900 00
	1	Weigher	1,485 00
	3	Assistant weighers	1,460 00
	1	.....do	1,200 00
	1	Foreman to weighers	912 50
	6	Beamsmen	912 50
	2	Gaugers	1,485 00
	2	Measurers	1,485 00
	2	....do	1,200 00
	43	Inspectors	1,430 00
	1	Inspector, (9 months)	1,080 00
	1	Inspector, (7 months)	840 00
	10	Revenue agents	1,095 00
	2	Revenue agents, (1 month)	93 00
	1	Revenue agent, (2 months)	183 00
	3	Revenue agents, temporary	1,095 00
	1	Revenue agent, temporary, (11 months)	1 062 00
	1	Revenue agent, temporary, (4 months)	444 00
	1	Revenue agent	730 00

No. 23.—*Statement of the number of persons employed, &c.*—Continued.

District.	No. of persons employed.	Occupation.	Compensation to each person.
Philadelphia, Pa.—Continued.	3	Revenue agents	$547 50
	1	Captain of night inspectors	912 50
	1	Lieutenant of night inspectors, (10 months)	757 50
	24	Night inspectors	912 50
	1	Night inspector, (11 months)	837 50
	1	Night inspector, temporary	122 50
	1	....do....do	105 00
	6	Night watchmen	912 50
	1	Messenger to inspectors	821 25
	4	Bargemen	912 50
	1	Examiner of drugs	1,000 00
Erie, Pa	1	Collector	2,500 00
	1	Deputy collector and inspector	956 25
	1	Additional inspector	912 50
	5	Temporary inspectors	260 00
	1	Aid to the revenue	582 50
	1	Aid to the revenue, temporary	122 00
Delaware, Del	1	Collector	500 00
	1	Deputy collector and inspector	1,200 00
	1	....do....do	800 00
	1	Inspector	800 00
	1	....do	500 00
	1	Messenger	365 00
	1	....do	365 00
	4	Oarsmen	300 00
Baltimore, Md	2	Deputy collectors	2,500 00
	1	....do	800 00
	1	Cashier	1,800 00
	1	Clerk	1,800 00
	2	...do	1,600 00
	1	...do	1,500 00
	5	...do	1,400 00
	1	...do	1,200 00
	1	...do	1,000 00
	26	Inspectors	1,460 00
	1	Captain of watch	1,200 00
	1	Lieutenant of watch	1,000 00
	2	Vault watchmen	1,095 00
	29	Watchmen	912 50
	1	Aid to the revenue	1,460 00
	1	Superintendent of buildings	1,000 00
	3	Messengers	912 50
	6	Boatmen	912 50
	1	Porter	912 50
	1	Marker	912 50
	1	Examiner of drugs	1,000 00
	1	Measurer	1,485 00
	1	Weigher	1,485 00
	1	Clerk to weigher	1,200 00
	1	Gauger	1,500 00
	1	Superintendent of warehouses	1,500 00
	1	Storekeeper	1,460 00
	1	....do	1,200 00
	5	....do	1,095 00
	1	Clerk to storekeeper	1,200 00
	1	....do	1,000 00
	3	Porters	912 50
	1	Cashier	2,000 00
	1	Clerk	1,600 00

No. 23.—*Statement of the number of persons employed, &c.*—Continued.

District.	No. of persons employed.	Occupation.	Compensation to each person.
Baltimore, Md.—Continued	1	Clerk	$1,400 00
	1	...do	1,200 00
	2	Messenger	912 50
	1	General appraiser	2,500 00
	2	Appraisers	2,500 00
	1	Clerk	1,400 00
	3	..do	1,200 00
	1	Porter	912 50
	1	Naval officer	4,954 16
	1	Deputy naval officer	2,000 00
	1	Clerk	1,600 00
	2	...do	1,200 00
	1	Messenger	912 50
	1	Surveyor	4,455 00
	1	Deputy surveyor	1,500 00
	1	Clerk	1,460 00
	4	...do	1,314 00
	1	Messenger	912 50
Annapolis, Md	1	Collector	250 00
	1	Surveyor	250 00
	1	....do	200 00
	1	....do	150 00
	2	Boatmen	80 00
Oxford, Md	1	Collector	470 53
Vienna, Md	1	Surveyor	250 00
	1	Collector	200 00
	2	Deputy collectors	730 00
Georgetown, D. C.	1	Collector	2,828 09
	1	Deputy collector	895 13
	1	.....do	1,000 00
	1	Aid to the revenue	1,095 00
	1	Inspector	200 00
	1	Measurer of vessels	1,207 00
	1	Assistant measurer of vessels	132 00
	1	Laborer	626 00
Richmond, Va	1	Collector	2,803 30
	1	Deputy collector	1,320 00
	1	.....do	1,223 50
	1	Inspector	1,155 00
	1	....do	1,060 50
	1	Temporary inspector	346 50
	1	Aid to the revenue	952 00
	1	Aid to the revenue, temporary	187 50
	1	Clerk, temporary	514 50
	1	Clerk	549 50
	1	Watchman	196 00
	1	Janitor	458 00
Norfolk and Portsmouth, Va.	1	Collector	3,000 00
	1	Deputy collector and clerk	1,783 33
	1	Finance clerk	1,475 00
	1	Warehouse clerk	1,250 00
	6	Inspectors	1,295 41
	1	Watchman	912 50
	1	Watchman, extra	26 00
	2	Boatmen	670 00
	2	....do	89 03
	1	Treasurer	102 93
	1	Weigher and gauger	173 77

No. 23.—*Statement of the number of persons employed, &c.*—Continued.

District.	No. of persons employed.	Occupation.	Compensation to each person.
Cherrystone, Va.....	1	Collector.....	$300 00
	1	Surveyor.....	500 00
	1	Deputy collector and clerk.....	200 00
	1	Inspector.....	1,080 00
	3	Revenue boatmen.....	360 00
Tappahannock, Va...	.....	No returns.	
Yorktown, Va.....	.....	Do.	
Petersburg, Va.....	1	Collector.....	123 28
	1	Deputy collector.....	534 00
	1	Inspector.....	771 00
	1	.....do.....	537 00
Alexandria, Va.....	1	Collector.....	603 53
	1	Surveyor.....	1,079 76
	1	Deputy collector.....	1,500 00
	2	Inspectors.....	1,095 00
	1	Boatman.....	360 00
Wheeling, Va.....	1	Surveyor.....	1,188 55
Camden, N. C.....	.....	No returns.	
Edenton, N. C.....	.....	Do.	
Plymouth, N. C.....	.....	Do.	
Washington, N. C...	.....	Do.	
Newbern, N. C.....	.....	Do	
Ocracoke, N. C.....	.....	Do.	
Beaufort, N. C.....	1	Collector.....	1,261 90
	1	Inspector.....	916 77
	1	Weigher.....	446 65
	1	Boatman.....	300 00
Wilmington, N. C...	.....	No returns.	
Charleston, S. C....	1	Collector.....	6,400 00
	1	Deputy collector.....	2,033 33
	1	Clerk and auditor.....	1,791 66
	1	Foreign entry clerk.....	1,266 67
	1	Abstract clerk.....	1,025 00
	1	Foreign clearance clerk.....	1,100 00
	1	General clerk.....	233 33
	1	Coastwise clerk.....	1,216 67
	1	Weigher and measurer.....	1,500 00
	1	Gauger.....	500 58
	17	Inspectors.....	1,460 00
	7	Night inspectors.....	912 50
	2	Watchmen.....	730 00
	4	Boatmen.....	912 50
	1	Messenger.....	833 33
	1	Porter appraisers' stores.....	307 50
	1	Porter surgeon's office.....	237 00
Beaufort, S. C.....	1	Special deputy collector.....	2,000 00
	1	Clerk.....	2,000 00
	1	Entry clerk.....	1,500 00
	1	Clerk.....	1,500 00
	2	Inspectors.....	1,277 50
	6	Boatmen.....	300 00
	1	Office boy.....	144 00
Georgetown, S. C....	.....	No returns.	
Savannah, Ga.....	.....	Do.	
Fernandina, Fla.....	1	Deputy acting collector.....	2 190 00
	1	Deputy collector.....	1 200 00
	1	Porter.....	547 50
St. Augustine, Fla...	1	Collector.....	500 00
	1	Deputy collector.....	730 00
St. John's, Fla.....	1	Deputy collector and inspector.....	968 00

No. 23.—*Statement of the number of persons employed, &c.*—Continued.

District.	No. of persons employed.	Occupation.	Compensation to each person.
St. John's, Fla.—Continued.	1	Special inspector	$292 00
	1	Inspector	582 00
	1	....do	510 00
	1	Occasional inspector	12 00
	1	Porter	130 00
	4	Boatmen	83 79
St. Mark's, Fla	.....	No returns.	
Apalachicola, Fla	1	Collector	2,091 23
	1	Inspector	828 00
	1	....do	538 86
	1	Weigher and gauger	851 85
	2	Revenue boatmen	58 68
Key West, Fla	.....	No returns.	
Pensacola, Fla	.....	Do.	
Mobile, Ala	1	Deputy collector	2,500 00
	1	Auditor and book-keeper	2,165 00
	1	Cashier and marine clerk	1,800 00
	1	Entrance and clearance clerk	1,252 00
	2	Inspectors and clerks	1,252 00
	1	Chief inspector	1,252 00
	1	Inspector and admeasurer	1,252 00
	1	Storekeeper	1,252 00
	1	Weigher and measurer	1,252 00
	6	Inspectors	1,252 00
	1	Night watchman	1,252 00
	1	Bargeman	600 00
	1	Day watchman	1,080 00
	1	Night watchman	1,080 00
Natchez, Miss	1	Collector	315 43
	1	Clerk	241 77
New Orleans, La	1	Collector	6,000 00
	2	Deputy collectors	2,500 00
	1	Auditor and book-keeper	2,500 00
	1	Cashier	1,800 00
	4	Clerks	1,800 00
	3	....do	1,600 00
	7	....do	1,500 00
	5	....do	1,400 00
	4	....do	1,200 00
	4	....do	1,100 00
	2	....do	1,000 00
	2	....do	900 00
	1	Clerk	800 00
	1	Keeper of custom-house	1,500 00
	1	Messenger	900 00
	3	Messengers	720 00
	1	Messenger	600 00
	1	....do	547 50
	2	Messengers	420 00
	1	Acting appraiser	2,500 00
	2	Assistant appraiser	2,000 00
	3	Examiners	1,400 00
	1	Inspector of drugs	1,000 00
	1	Warehouse superintendent	1,500 00
	10	Storekeepers	1,200 00
	1	Packer	1,000 00
	2	Chief laborers	900 00
	5	Laborers	900 00
	10	....do	720 00

No. 23.—*Statement of the number of persons employed, &c.*—Continued.

District.	No. of persons employed.	Occupation.	Compensation to each person.
New Orleans, La.—Continued.	1	Laborer	$360 00
	1	Porter	720 00
	1	Weigher	1,500 00
	1	Deputy weigher	1,200 00
	1	Gauger	1,500 00
	1	Deputy gauger	1,200 00
	1	Measurer	1,500 00
	1	Inspector	1,460 00
	45	Inspectors	1,095 00
	2	Aids to the revenue	912 50
	11	.....do	730 00
	20	Night inspectors	912 50
	9	.....do	730 00
	39	Boatmen	660 00
	1	Acting naval officer	5,000 00
	1	Deputy naval officer	2,000 00
	1	Clerk	1,800 00
	3	Clerks	1,500 00
	1	Clerk	1,200 00
	1	...do	900 00
	1	Messenger	720 00
	1	Surveyor	4,851 00
	1	Deputy surveyor	2,000 00
	1	Clerk	1,500 00
	1	Messenger	600 00
Memphis, Tenn	.....	No returns.	
Nashville, Tenn	1	Special agent and acting surveyor	2,190 00
Louisville, Ky	1	Recording clerk	1,300 00
	1	Aid to the revenue	46 80
	1	Porter and warehouseman	720 00
Miami, O	.....	No returns.	
Sandusky, O	1	Collector	2,500 00
	1	Deputy collector	1,000 00
	1	.....do	600 00
	1	.....do	300 00
	3	Deputy collectors	200 00
	1	Clerk	365 00
	1	Aid to the revenue	914 50
	1	Porter and watchman	360 00
Cuyahoga, O	1	Collector	2,500 00
	1	Deputy collector and inspector	1,200 00
	1	Special night deputy collector and inspector	1,295 00
	1	Inspector	1,000 00
	1	Deputy collector and inspector	676 00
	1	Clerk	912 50
	1	Inspector	822 50
	1	....do	687 50
	1	Measurer	132 50
	4	Deputy collectors	300 00
	1	Porter	420 00
	1	Special inspector, one month	120 00
Cincinnati, O	.....	No returns.	
Evansville, Ind	1	Surveyor	550 00
Detroit, Mich	1	Deputy collector and clerk	1,480 00
	1	.....do.....do	1,500 00
	2	Deputy collectors and inspectors	1,095 00
	2	.....do.....do	912 50
	1	Deputy collector and inspector	600 00
	1	.....do.....do	1,000 00

No. 23.—*Statement of the number of persons employed, &c.*—Continued.

District.	No. of persons employed.	Occupation.	Compensation to each person.
Detroit, Mich.—Continued.	2	Deputy collectors	$912 50
	1	Deputy collector	600 00
	1	....do	420 00
	7	Deputy collectors	240 00
	9	....do	120 00
	1	Deputy collector	90 00
	1	....do	60 00
	1	Inspector	1,095 00
	7	Inspectors	912 50
	2	....do	120 00
	1	Clerk to collector	912 50
	1	Secret aid to the revenue	1,095 00
	10	Aids to the revenue	912 50
	2	....do	500 00
	1	Aid to the revenue (female)	120 00
	4	Inspectors (paid by R. R. Co.)	1,095 00
Michillimackinac, Mich	1	Collector	2,500 00
	1	Deputy collector	1,000 00
	4	Deputy collectors (for season of navigation)	525 00
	1	Deputy collector	716 00
	1	....do	400 00
	4	Deputy collectors	300 00
	1	Deputy collector	100 00
	6	Aids to the revenue (for season of navigation)	605 00
	1	Female inspector	550 00
Chicago, Ill.	1	Collector	2,746 46
	1	Deputy collector and cashier	1,600 00
	1	Deputy collector and inspector	1,345 39
	1	Deputy collector	480 00
	1	Surveyor (since May 14, 1866)	46 63
	1	Clerk	871 98
	1	...do	638 41
	2	Deputy collectors, (since May 10, 1866)	208 00
	1	Deputy collector, (since May 11, 1866)	204 00
	3	Inspectors and aids to the revenue	912 50
	1	....do....do	910 00
	1	....do....do	897 50
	1	....do....do	895 00
	1	....do....do	782 00
	1	....do....do	759 00
	1	....do....do	760 00
	1	....do....do	663 00
	1	....do....do	627 50
	1	....do....do	597 50
	1	....do....do	595 00
	2	....do....do	580 00
	1	....do....do	587 50
	1	....do....do	591 50
	1	....do....do	442 50
	1	....do....do	417 50
	1	....do....do	97 50
	1	....do....do	95 00
	1	....do....do	77 50
	3	....do....do	72 50
	1	....do....do	67 50
	1	....do....do	58 50
	1	Storekeeper	50 00
	1	Watchman	640 50
	1	Janitor	730 00

No. 23.—*Statement of the number of persons employed, &c.*—Continued.

District.	No. of persons employed.	Occupation.	Compensation to each person.
Chicago, Ill	1	Laborer	$4 00
Galena, Ill	1	Surveyor	1,547 38
Alton, Ill	1	....do	350 00
Cairo, Ill	1	....do	1,185 80
	1	Inspector	872 00
Quincy, Ill	.....	No returns.	
St. Louis, Mo	.....	Do.	
Milwaukie, Wis	.....	Do.	
Pembina, Minn	.....	Do.	
Burlington, Iowa	1	Surveyor	350 00
Keokuk, Iowa	1	....do	350 00
Dubuque, Iowa	.....	No returns.	
Puget's Sound, W. T	.....	Do.	
Oregon, Oregon	.....	Do.	
San Francisco, Cal	.....	Do.	

S. B. COLBY, *Register.*

TREASURY DEPARTMENT,
Register's Office, November 26, 1866.

No. 24.—*General results of all receipts and disposal of merchandise within the United States for the fiscal year ending June 30, 1866.*

	1865.					
	July.		August.		September.	
	Value.	Amount of duty on the same.	Value.	Amount of duty on the same.	Value.	Amount of duty on the same.
Value of merchandise in warehouse on the first of each month	$29,596,861 27	$23,323,538 73	$27,256,462 90	$22,720,070 32	$23,767,691 92	$20,886,620 64
Value of merchandise received in warehouse from foreign ports during each month	10,233,717 81	6,898,154 98	9,633,396 13	5,994,637 34	6,968,276 81	4,694,796 19
Value of merchandise received in warehouse transported from other ports during each month	406,800 44	275,485 93	502,158 75	408,341 03	618,733 19	494,457 58
Value of dutiable merchandise entered for consumption from foreign ports during each month	11,757,653 00	5,286,324 51	18,514,727 47	8,510,812 51	19,637,470 64	8,830,879 18
Value of free merchandise entered for consumption from foreign ports during each month	4,116,324 77	----------	4,536,868 18	----------	7,789,300 13	----------
Value of merchandise entered for consumption from warehouse during each month	11,813,486 83	7,075,489 84	12,376,786 55	7,412,967 44	10,610,578 66	6,864,552 68
Value of merchandise entered for transportation to other ports during each month	345,512 79	228,478 20	527,895 96	336,463 86	566,932 68	361,794 84
Value of merchandise entered for exportation from warehouse during each month	821,917 00	473,141 28	719,643 35	486,996 75	1,183,704 00	705,910 38
Value of merchandise in warehouse at the close of each month	27,256,462 90	22,720,070 32	23,767,691 92	20,886,620 64	18,993,486 58	18,143,616 51
Value of merchandise in transitu at the close of each month	252,527 00	191,450 78	234,881 00	187,144 53	291,194 42	207,430 99

	October.		November.		December.	
	Value.	Amount of duty on the same.	Value.	Amount of duty on the same.	Value.	Amount of duty on the same.
Value of merchandise in warehouse on the first of each month	$18,993,486 58	$17,845,831 43	$18,268,776 55	$17,681,858 08	$22,892,428 73	$20,167,306 36
Value of merchandise received in warehouse from foreign ports during each month	7,226,756 70	4,932,884 77	11,057,704 39	6,312,593 19	12,588,340 00	7,415,196 81
Value of merchandise received in warehouse transported from other ports during each month	384,451 75	281,622 54	426,530 28	274,652 38	1,605,929 99	857,720 73
Value of dutiable merchandise entered for consumption from foreign ports during each month	18,646,076 59	8,547,002 74	20,301,529 14	9,059,310 41	16,767,429 36	7,161,692 49
Value of free merchandise entered for consumption from foreign ports during each month	9,768,265 71	----------	8,579,999 65	----------	4,012,129 65	----------
Value of merchandise entered for consumption from warehouse during each month	7,212,596 06	4,619,315 11	5,758,319 21	3,395,420 00	4,905,705 87	2,882,522 02
Value of merchandise entered for transportation to other ports during each month	403,682 42	241,610 15	294,629 20	193,712 46	474,228 75	221,568 33
Value of merchandise entered for exportation from warehouse during each month	719,640 00	517,555 40	807,634 02	512,669 83	2,128,179 38	1,219,465 28
Value of merchandise in warehouse at the close of each month	18,268,776 55	17,681,858 08	22,892,428 73	20,167,306 36	29,578,584 72	24,116,668 27
Value of merchandise in transitu at the close of each month	229,496 09	170,351 00	141,145 00	120,997 79	310,219 42	161,552 13

No. 24.—*General results of all receipts and disposal of merchandise within the United States, &c.*—Continued.

1866.

	January.		February.		March.	
	Value.	Amount of duty on the same.	Value.	Amount of duty on the same.	Value.	Amount of duty on the same.
Value of merchandise in warehouse on the first of each month	$29,578,584 72	$24,116,668 27	$31,361,494 79	$25,351,737 99	$34,900,119 83	$27,852,318 08
Value of merchandise received in warehouse from foreign ports during each month	11,954,103 49	7,117,829 49	14,096,515 03	8,421,370 84	12,797,434 93	7,619,394 81
Value of merchandise received in warehouse transported from other ports during each month	1,218,479 00	623,812 12	2,347,433 00	1,205,322 16	2,199,415 44	1,157,322 37
Value of dutiable merchandise entered for consumption from foreign ports during each month	20,402,250 23	9,000,983 37	20,592,388 11	9,026,652 14	18,598,696 42	7,853,936 02
Value of free merchandise entered for consumption from foreign ports during each month	3,360,565 70		4,011,476 62		5,994,989 42	
Value of merchandise entered for consumption from warehouse during each month	9,499,069 20	5,430,394 26	9,488,889 74	5,416,273 65	10,240,386 32	5,984,784 41
Value of merchandise entered for transportation to other ports during each month	404,502 22	201,012 96	366,634 65	185,293 46	452,751 57	241,697 07
Value of merchandise entered for exportation from warehouse during each month	1,486,101 00	875,164 67	3,049,798 60	1,524,545 80	3,335,834 00	1,712,151 97
Value of merchandise in warehouse at the close of each month	31,361,494 79	25,351,737 99	34,900,119 83	27,852,318 08	35,867,998 31	28,690,401 81
Value of merchandise in transitu at the close of each month	94,818 42	45,292 98	452,026 81	239,815 18	390,522 00	208,185 89

	April.		May.		June.	
	Value.	Amount of duty on the same.	Value.	Amount of duty on the same.	Value.	Amount of duty on the same.
Value of merchandise in warehouse on the first of each month	$35,867,998 31	$28,690,401 81	$37,803,314 98	$30,349,081 71	$42,668,281 74	$34,505,291 50
Value of merchandise received in warehouse from foreign ports during each month	15,526,098 33	9,784,169 38	18,974,385 83	12,479,415 05	15,681,013 69	10,157,730 13
Value of merchandise received in warehouse transported from other ports during each month	5,451,285 06	2,777,117 63	2,104,749 41	1,252,238 91	869,384 12	544,665 05
Value of dutiable merchandise entered for consumption from foreign ports during each month	17,172,620 03	7,094,546 21	17,529,145 98	7,300,163 99	13,887,781 49	5,818,432 28
Value of free merchandise entered for consumption from foreign ports during each month	3,018,378 25		2,679,812 83		1,822,979 65	
Value of merchandise entered for consumption from warehouse during each month	11,592,130 66	7,067,691 46	12,860,412 72	7,579,776 17	11,926,876 34	6,670,449 31
Value of merchandise entered for transportation to other ports during each month	853,362 06	371,763 05	606,405 27	357,954 94	446,577 52	214,204 39
Value of merchandise entered for exportation from warehouse during each month	6,596,574 00	3,463,152 60	2,748,350 49	1,637,713 06	1,435,230 00	907,036 72
Value of merchandise in warehouse at the close of each month	37,803,314 98	30,349,081 71	42,668,281 74	34,505,291 50	45,409,995 69	37,415,996 26
Value of merchandise in transitu at the close of each month	436,028 00	230,715 71	330,447 00	189,004 63	230,123 00	134,081 06

TREASURY DEPARTMENT, *Bureau of Statistics, November* 1, 1866.

ALEX. DELMAR, *Director.*

No. 25.

STATEMENT

SHOWING THE

PRESENT LIABILITIES OF THE UNITED STATES

TO

INDIAN TRIBES UNDER TREATY STIPULATIONS.

No. 25.—*Statement showing the present liabilities of the United States to Indian tribes under treaty stipulations, &c.*

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Apaches	Forty instalments, being an amount equal to $20 per capita for 800 persons, under the direction of the Secretary of the Interior.	*Page 33, sec. 2	2d article treaty Oct. 17, 1865: thirty-nine instalments, estima'd at $16,000 each, yet unappropriated.		$624,000 00		
Do	For this amount, or so much thereof as may be necessary, for transportation of goods, provisions, &c.		2d article treaty Oct. 17, 1865	$3,500 00			
Arapaho and Cheyenne Indians of Up. Arkansas riv.	For $450,000 in fifteen equal annual instalments, under the direction of the Secretary of the Interior, of $30,000 each.	Vol. 12, page 1165	4th article treaty Feb. 18, 1861; nine instalments unappropriated, of $30,000.		270,000 00		
Do	For five instalments providing for sawing timber and grinding grain, machine shops, tools, and building purposes, for interpreter, engineer, miller, farmer, &c.	do	5th article treaty Feb. 18, 1861; one instalment to be provided for, estimated at $5,000.		5,000 00		
Do	For transportation and necessary expenses of the delivery of annuity goods and provisions.	do	5th article treaty Feb. 18, 1861; nine instalments unappropriated, estimated at $5,000 each.		45,000 00		
Do	Forty instalments, being an amount equal to $20 per capita for 2,800 persons, under the direction of the Secretary of the Interior.		7th article treaty Oct. 14, 1865; thirty-nine instalments unappropriated, estima'd at $56,000 each.		2,184,000 00		
Do	For transportation of goods, provisions, &c		7th article treaty Oct. 14, 1865	20,000 00			
Calapooias, Molallas, and Clackamas of Willamette valley.	Five instalments of the third series of annuity for beneficial objects.	Vol. 10, page 1142	2d article treaty Jan. 22, 1855; two instalments unappropriat'd, estimated at $6,500.		13,000 00		
Comanches, Kiowas, and Apaches of Arkansas river.	Five instalments of second series for the purchase of goods, provisions, and agricultural implements.	Vol. 10, page 1014	6th article treaty July 27, 1853; one instalment unappropriated, estimated at $18,000.		18,000 00		
Do	For transportation of goods, provisions, and agricultural implements.	do	6th article treaty July 27, 1853; five instalments, one unappropriated.		7,000 00		
Comanches and Kiowas.	Forty instalments, being an amount equal to $10 per capita for 4,000 persons.	*Page 39, sec. 5	5th article treaty Oct. 18, 1865: thirty-nine instalments unappropriated, estimated at $40,000.		1,560,000 00		

Do	For transportation of goods, provisions, &c	...do	5th article treaty Oct. 18, 1865	8,000 00			
Chasta, Scoton, and Umpqua Indians.	$2,000 annually for fifteen years	Vol. 10, page 1122	3d article treaty Nov. 18, 1854; three instalments yet to be appropriated.		6,000 00		
Do	Support of schools, physician, purchase of medicines, &c., and farmer, fifteen years.	Vol. 10, page 1123	Same treaty, 5th article; estimated for schools, $1,200; physician, &c., $1,500; farmer, $1,000; three appropriat'ns due.		11,100 00		
Chippewas of Saginaw, Swan creek, and Black river.	Ten instalments in coin of $18,800 each	Vol. 7, page 634	One instalment yet to be appropriated.		18,800 00		
Chippewas, Menomonees, Winnebagoes, and New York Indians.	Education during the pleasure of Congress	Vol. 7, page 304	5th article treaty August 11, 1827	1,500 00			
Chippewas of Lake Superior.	Twenty instalments in coin, goods, implements, &c., and for education.	Vol. 10, page 1110	4th article treaty Sept. 30, 1854; eight instalments unappropriated, estimated at $19,000.		152,000 00		
Do	Twenty instalments for six smiths and assistants, and for iron and steel.	Vol. 10, pages 1110 and 1111.	2d and 5th articles treaty Sept. 30, 1854; eight instalments yet unappropriated, estimated at $6,360 each.		50,880 00		
Do	Twenty instalments for the seventh smith, &c	Vol. 10, page 1111	Ten instalments unappropriated, estimated at $1,060 each.		10,600 00		
Do	For support of a smith, assistant, and shop, and pay of two farmers, during the pleasure of the President.	Vol. 10, page 1112	12th article treaty, estimated at $2,260 per annum.	2,260 00			
Do	For insurance, transportation, &c., of annuities and provisions.		Estimated at $5,762 63 per annum	5,762 63			
Chippewas, Bois Forte band.	Twenty instalments of annuity in money, goods, and other articles, in provisions, ammunition, and tobacco.	*Page 81, sec. 3	3d article treaty April 7, 1866; annuity, $3,500; goods, &c., $6,500; provisions, ammunition, and tobacco, $1,000; nineteen instalments unappropriated.		209,000 00		
Do	Twenty instalments for support of one blacksmith and assistant, and for tools, iron, &c.	...do	3d article treaty April 7, 1866; nineteen instalments unappropriated, estimated at $1,500 each.		28,500 00		
Do	Twenty instalments for the support of schools, and for the instruction of the Indians in farming, and purchase of seeds, tools, &c.	...do	3d article treaty April 7, 1866; nineteen instalments unappropriated, estimated at $1,600 each.		30,400 00		
Do	For transportation, &c., of annuity goods	*Page 82, sec. 6	6th article treaty April 7, 1866	1,500 00			
Chippewas of the Mississippi.	Money, goods, support of schools, provisions and tobacco; 4th article treaty Oct. 4, 1842; 8th article treaty Sept. 30, 1854; and 3d article treaty May 7, 1864.	Vol. 7, page 592, and vol. 10, pages 86 and 1111.	Ten instalments of the second series at $9,000 01; ten to be appropriated.		90,000 10		
Do	Two farmers, two carpenters, two smiths and assistants, iron and steel; same article and treaty.	...do	Ten instalments of the second series at $1,400; ten to be appropriated.		14,000 00		
Do	Twenty instalments in money, of $20,000 each	Vol. 10, page 1167	3d article treaty Feb. 22, 1855; eight unexpended.		160,000 00		

*The references are to the Pamphlet copy of the laws.

No. 25.—*Statement showing the present liabilities of the United States to Indian tribes, &c.*—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of instalments yet unappropriated; explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Chippewas of the Mississippi—Continued.	Forty-six instalments to be paid to the Chippewas of the Mississippi.	Vol. 9, page 904....	3d article treaty Aug. 2, 1847: twenty-five instalm'ts unappropriated, estima'd at $1,000 each.	.....	$25,000 00	.....	.....
Chippewas—Pillager and Lake Winnebagoshish bands.	Money, $10,666 67; goods, $8,000; and purposes of utility, $4,000; 3d article treaty Feb. 22, 1855.	Vol. 10, page 1168..	Thirty instalments; eighteen unappropriated.	.....	407,334 06	.....	.....
Do.....	For purposes of education; same article and treaty.	....do.....	Twenty instalments of $3,000 each; eight unexpended.	.....	24,000 00	.....	.....
Do.....	For support of smiths' shops; same article and treaty.	....do.....	Fifteen instalments, estimated at $2,120 each; three unappropr'd.	.....	6,360 00	.....	.....
Do.....	For engineer at Leach lake; same article and treaty.	....do.....	Ten instalments of $600 each; three unappropriated.	.....	1,800 00	.....	.....
Chippewas of the Mississippi and Pillager and Lake Winnebagoshish bands of Chippewas in Minnesota.	Ten instalments of $1,500 each, to furnish Indians with oxen, log chains, &c., 5th article treaty May 7, 1864.	*Page 86, sec. 5.....	Seven instalments unappropriated.	.....	10,500 00	.....	.....
Do.....	Support of two carpenters, two blacksmiths, four farm laborers, and one physician, ten years.	....do.....	Estimated at $7,700 per annum; seven instalments to be appropriated.	.....	53,900 00	.....	.....
Do.....	This amount to be applied for support of saw mill as long as the President may deem necessary.	....do.....	6th article treaty May 7, 1864; annual appropriation.	$1,000 00	.....	.....	.....
Do.....	Pay of services and travelling expenses of a board of visitors, not more than five persons, to attend annuity payments to the Indians, &c.	*Page 86, sec. 7.....	7th article treaty May 7, 1864.....	650 00	.....	.....	.....
Do.....	For payment of female teachers employed on the reservation.	*Page 87, sec. 13....	13th article treaty May 7, 1864....	1,000 00	.....	.....	.....
Chippewas of Red Lake and Pembina tribe of Chippewas.	$10,000 as annuity to be paid per capita to the Red Lake band, and $5,000 to the Pembina band, during the pleasure of the President.	*Pages 44 and 49, secs. 2 and 3.	3d article treaty October 2, 1863, and 2d article supplementary treaty April 12, 1864; annual appropriation required.	15,000 00	.....	.....	.....

Do	Fifteen instalments of $12,000 each, for the purpose of supplying them with gilling twine, cotton maitre, calico, linsey, blankets, sheetings, &c.	Page 49, sec. 3	3d article supplementary treaty April 12, 1864; estimated for Red Lake band, $8,000; Pembina band, $4,000; twelve instalments unappropriated.		144,000 00		
Do	One blacksmith, one physician, &c., one miller, one farmer, $3,900; iron and steel and other articles, $1,500, carpentering, &c., $1,000.	*Page 50, sec. 4	4th article supplementary treaty April 12, 1864; fifteen instalments; twelve unappropriated.		76,800 00		
Do	To defray the expenses of a board of visitors, not more than three persons, to attend the annuity payments of said Chippewa Indians.	*Page 44, sec. 6	6th article treaty October 2, 1863, fifteen instalments of $390 each; twelve unappropriated.		4,680 00		
Do	For insurance and transportation of annuity goods, &c., and material for building mill, including machinery, iron and steel for blacksmiths.	*Page 272	Pamphlet copy of Laws, 1st session 39th Congress.	10,000 00			
Chickasaws	Permanent annuity in goods	Vol. 1, page 619	Act of February 28, 1790; $3,000 per year.			$3,000 00	$60,000 00
Choctaws	Permanent annuities	Vol. 7, pages 99, 213, and 236.	2d article treaty November 16, 1805, $3,000; 13th article treaty October 18, 1820, $600; 2d article treaty January 20, 1825, $6,000.			9,600 00	192,000 00
Do	Provisions for smith, &c	Vol. 7, page 212	6th article treaty October 18, 1820, and 9th article treaty January 20, 1825; say $920.			920 00	18,400 00
Do	Interest on $500,000; articles 10th and 13th treaty January 22, 1855.	Vol. 11, pages 613 and 614.	Five per cent. for educational purposes.			25,000 00	500,000 00
Confederated tribes and bands in middle Oregon.	For beneficial objects at the discretion of the President; 2d article treaty June 25, 1855.	Vol. 12, page 964	Five instalments of $6,000 each of the second series; three unappropriated.		18 000 00		
Do	For farmer, blacksmith, and wagon and plough maker for the term of fifteen years.	Vol. 12, page 965	4th article treaty June 25, 1855; eight instalments yet unappropriated, estimated at $3,500 each year.		28,000 00		
Do	For physician, sawyer, miller, superintendent of farming, and school teacher, fifteen years.	do	4th article treaty June 25, 1855; eight instalments yet unappropriated, estimated at $5,600 each year.		44,800 00		
Do	Salary of the head chief of the confederated band twenty years.	do	4th article treaty June 25, 1855; thirteen instalments unappropriated, estimated at $500 each year.		4,500 00		
Creeks	Permanent annuities	Vol. 7, pages 36, 69, and 287.	4th article treaty August 7, 1790, $1,500; 2d article treaty June 16, 1802, $3,000; 4th article treaty January 24, 1826, $20,000.			24,500 00	490,000 00
Do	Smiths' shops, &c	Vol. 7, page 287	8th article treaty January 24, 1826; say $1,110.			1,110 00	22,200 00
Do	Wheelwright, permanent	do	8th article treaty January 24, 1826; say $600.			600 00	12,000 00
Do	Allowance during the pleasure of the President	Vol. 7, pages 287 and 419.	5th article treaty February 14, 1833, and 8th article treaty January 24, 1826.	4,710 00			

* The references are to the Pamphlet copy of the laws.

No. 25.—*Statement showing the present liabilities of the United States to Indian tribes, &c.*—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws: Statutes at Large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annuities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amount which, invested at five per cent., would produce permanent annuities.
Creeks—Cont'd....	Interest on $200,000 held in trust; 6th article treaty August 7, 1856.	Vol. 11, pages 701 and 702.	Five per centum for education	.....	.....	$10,000 00	$200,000 00
Do.....	Interest on $775,168 held in trust; 3d article treaty June 14, 1866.	.....	Five per centum, to be expended under the direction of the Secretary of the Interior.	.....	.....	38,758 40	775,168 00
Do.....	For transportation of such articles as may be purchased for the Creek nation.	.....	3d article treaty June 14, 1866.....	$7,000 00	.....	.....	.....
Cherokees	For this amount, or so much thereof to enable the Secretary of the Interior to cause a census of each tribe to be taken.	*Page 118, sec. 12...	12th article treaty July 19, 1866...	2,500 00	.....	.....	.....
Do.....	For provisions and clothing furnished the army under Apothleyoholo in the winter of 1861 and 1862.	*Page 122, sec. 28...	28th article treaty July 19, 1866...	10,000 00	.....	.....	.....
Do.....	For pay of losses of property by missionaries or missionary, on account of United States agents and troops.	*Page 122, sec. 30...	30th article treaty July 19, 1866...	20,000 00	.....	.....	.....
Delawares	Life annuity to chiefs	.....	Private act to supplementary treaty September 24, 1829; to treaty October 3, 1818.	100 00	.....	.....	.....
Do.....	Interest on $46,080, at 5 per centum.....	Vol. 7, page 327....	Senate resolution Jan. 19, 1838; 5th article treaty May 6, 1856.	.....	.....	2,304 00	46,080 00
Do.....	For this amount, to be placed to the credit of the Delawares in the purchase of their new reservation.	*Page 113, sec. 14...	14th article treaty July 4, 1866....	30,000 00	.....	.....	.....
Dwamish and other allied tribes in Washington Territory.	For $150,000, under the direction of the President, in twenty instalments.	Vol. 12, page 928...	6th article treaty January 22, 1855; thirteen instalments unappropriated.	.....	$97,500 00	.....	.....
Do.....	Twenty instalments for an agricultural school and teacher; 14th article treaty January 22, 1855.	Vol. 12, page 929...	Thirteen instalments unappropriated, estimated at $3,000 per year.	.....	39,000 00	.....	.....
Do.....	Twenty instalments for smith and carpenter shop and tools; 14th article treaty Jan. 22, 1855.	....do	Thirteen instalments unappropriated, estimated at $500 per year.	.....	6,500 00	.....	.....

Do	Twenty instalments for blacksmith, carpenter, farmer, and physician	....do	14th article treaty January 22, 1855; thirteen instalments unappropriated, estimated at $4,600 each.		59,800 00		
Flathead and other confederated tribes.	Five instalments of the second series for beneficial objects, under the direction of the President, $120.000.	Vol. 12, page 976	4th article treaty July 16, 1855; two instalments unappropriated.		10,000 00		
Do	Twenty instalments for support of an agricultural and industrial school, providing necessary furniture, books, stationery, &c.	Vol. 12, page 977	5th article treaty July 16, 1855; thirteen instalments unappropriated, estimated at $300 each.		3,900 00		
Do	Twenty instalments for employment of suitable instructors therefor; 5th article treaty July 16, 1855.	....do	Thirteen instalments unappropriated, estimated at $1,800 each.		23,400 00		
Do	Twenty instalments for keeping in repair blacksmith's, carpenter's, and wagon and plough-maker's shops, and furnishing tools therefor.	....do	5th article treaty July 16, 1855; thirteen instalments unappropriated, estimated at $500 each.		6,500 00		
Do	Twenty instalments for two farmers, two millers, one blacksmith, one gunsmith, one tinner, carpenter and joiner, and wagon and plough maker.	....do	5th article treaty July 16, 1855; thirteen instalments unappropriated, estimated at $7,400 each.		96,200 00		
Do	Twenty instalments for keeping in repair flouring and saw-mill and supplying the necessary fixtures.	....do	5th article treaty July 16, 1855; thirteen instalments unappropriated, estimated at $500 each.		6,500 00		
Do	Twenty instalments for keeping in repair hospital and furnishing the necessary medicines, &c.	....do	5th article treaty July 16, 1855; thirteen instalments unappropriated, estimated at $300 per year.		3,900 00		
Do	For pay of physician for twenty years	....do	5th article treaty July 16, 1855; thirteen instalments unappropriated, estimated at $1,400 each.		18,200 00		
Do	For keeping in repair the buildings of employés, &c., for twenty years.	....do	5th article treaty July 16, 1855; thirteen instalments unappropriated, estimated at $300 each.		3,900 00		
Do	For $500 per annum for twenty years for each of the head chiefs; 5th article treaty July 16, 1855.	....do	Thirteen instalments unappropriated, estimated at $1,500 each year.		19,500 00		
Do	For insurance and transportation of annuity goods and provisions.	....do	5th article treaty July 16, 1855	11,920 41			
Iowas	Interest on $57,500, being the balance of $157,500.	Vol. 10, page 1071	9th article treaty May 17, 1854			2,875 00	57,500 00
Kansas	Interest on $200,000	Vol. 9, page 842	2d article treaty January 14, 1846			10,000 00	200,000 00
Kickapoos	Interest on $100,000	Vol. 10, page 1079	2d article treaty May 18, 1854			5,000 00	100,000 00
Do	Gradual payment on $200,000	....do	2d article treaty May 18, 1854; $159,000 heretofore appropriated; due.		41,000 00		
Klamaths and Modocs.	Five instalments of $8,000, to be applied under the direction of the President.		2d article treaty October 14, 1864; four instalments unappropriated.		32,000 00		
Do	For keeping in repair saw-mill, flouring mill, and buildings for blacksmith, carpenter, wagon and plough maker, manual labor school, and hospital, for twenty years.		4th article treaty October 14, 1864; twenty instalments to be provided for, estimated at $1,000 each.		20,000 00		

* The references are to the Pamphlet copy of the laws.

No. 25.—*Statement showing the present liabilities of the United States to Indian tribes, &c.*—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Klamaths and Modocs—Cont'd.	For purchase of tools and materials for saw and flouring mills, carpenter, blacksmith, wagon and plough maker's shops, and books and stationery for the manual labor school; 4th article treaty October 14, 1864.	.....	Twenty instalments of $1,500 each; nineteen unappropriated.	.....	$28,500 00	.....	.....
Do	For pay of superintendent of farming, farmer, blacksmith, sawyer, carpenter, and wagon and plough maker.	.....	5th article treaty October 14, 1864; fifteen instalments of $6,000 each; fourteen unappropriated.	.....	84,000 00	.....	.....
Do	For pay of physician miller, and two school teachers.	.....	5th article treaty October 14, 1864; twenty instalments of $3,600 each; nineteen unappropriated.	.....	68,400 00	.....	.....
Makah tribe	For beneficial objects $30,000, under the direction of the President; 5th article treaty January 31, 1855.	Vol. 12, page 940	Four instalments of $1,500 each; three unappropriated.	.....	4,500 00	.....	.....
Do	Twenty instalments for an agricultural and industrial school and teachers.	Vol. 12, page 941	11th article treaty Jan. 31, 1855; thirteen instalments unappropriated, estimated at $2,500 per year.	.....	32,500 00	.....	.....
Do	Twenty instalments for smith, carpenter shops, and tools.	....do	11th article treaty Jan. 31, 1855; thirteen instalments unappropriated, estimated at $500 each.	.....	6,500 00	.....	.....
Do	Twenty instalments for blacksmith, carpenter, farmer, and physician.	....do	11th article treaty Jan. 31, 1855; thirteen instalments unappropriated, estimated at $4,600 each.	.....	59,800 00	.....	.....
Menomonees	Pay of miller for fifteen years	Vol. 10, page 1065	3d article treaty May 12, 1854; four instalments unappropriated, estimated at $600 each.	.....	2,400 00	.....	.....
Do	Support of smith's shop twelve years	....do	3d article treaty May 12, 1854; one instalment of $916 66 unappropriated.	.....	916 66	.....	.....
Do	Fifteen equal instalments to pay $242,686 for cession of lands.	....do	4th article treaty May 12, 1854, and Senate's amendment thereto; fourte'n instalments unappropriated, estimated at $16,179 06 each.	.....	226,506 84	.....	.....

Miamies of Kansas	Permanent provision for smith's shop, &c., and miller.	Vol. 7, pages 191 and 464, and vol. 10, page 1095.	5th article treaty October 6, 1818; 5th article treaty Oct. 23, 1834; and 4th article treaty June 5, 1854; say $940 for shop and $600 for miller.			$1,540 00	$30,800 00
Do	Twenty instalments upon $200,000	Vol. 10, page 1094	$150,000 of said sum payable in twenty instalments of $7,500 each; thirteen unappropriated.		97,500 00		
Do	Interest on $50,000, at 5 per centum	do	3d article treaty June 5, 1854; Senate's amendment.			2,500 00	50,000 00
Miamies of Indiana	Interest on $221,257 86, in trust	Vol. 10, page 1099	4th article treaty June 5, 1854			11,062 89	221,257 86
Miamies of Eel river	Permanent annuities	Vol. 7, page 51, 91, 114, and 116.	4th article treaty 1795; 3d article treaty 1805; and 3d article treaty September, 1809; aggregate.			1,100 00	22,000 00
Molels	For keeping in repair saw and flouring mill and furnishing suitable persons to attend the same for a period of ten years.	Vol. 12, page 981	2d article treaty Dec. 21, 1855; three instalments unappropriated, estimated at $1,500 each.		4,500 00		
Do	For pay of teacher to manual labor school and for subsistence of pupils and necessary supplies.	do	2d article treaty Dec. 21, 1855; amount necessary during the pleasure of the President.	$3,000 00			
Do	For carpenter and joiner to aid in erecting buildings, making furniture, &c.	Vol. 12, page 982	2d article treaty Dec. 21, 1855; three instalments unappropriated, estimated at $2,000 each year.		6,000 00		
Nisqually, Puyallup, and other tribes and bands of Indians.	For payment of $32,500 in graduated payments	Vol. 10, page 1133	4th article treaty Dec. 26, 1854; still unappropriated.		7,650 00		
Do	Pay of instructor, smith, physician, carpenter, &c., twenty years.	Vol. 10, page 1134	4th article treaty Dec. 26, 1854; estimated at $6,700 per year, eight instalments, unappropriated.		53,600 00		
Nez Percés	For beneficial objects of second series, at the discretion of the President.	Vol. 12, page 958	4th article treaty June 11, 1855; three instalments unappropriated, estimated at $8,000 each.		24,000 00		
Do	For support of two schools, one of which to be an agricultural and industrial school, keeping in repair, and providing furniture, books, and stationery.	Vol. 12, page 959	5th article treaty June 11, 1855; thirteen instalments of $500 each, unappropriated.		6,500 00		
Do	Twenty instalments for one superintendent of teaching and two teachers.	do	5th article treaty June 11, 1855; thirteen instalments of $3,200 each, unappropriated.		41,600 00		
Do	Twenty instalments for one superintendent of farming and two farmers, two millers, two blacksmiths, one tinner, one gunsmith, one carpenter, and one wagon and plough maker.	do	5th article treaty June 11, 1855; thirteen instalments of $9,400 each, unappropriated.		122,200 00		
Do	Twenty instalments for keeping in repair grist and saw mill and providing the necessary tools.	do	5th article treaty June 11, 1855; thirteen instalments of $500 each, unappropriated.		6,500 00		
Do	Twenty instalments for keeping in repair hospital and furnishing necessary medicines, &c.		5th article treaty June 11, 1855; thirteen instalments of $300 each, unappropriated.		3,900 00		

No. 25.—*Statement showing the present liabilities of the United States to Indian tribes, &c.*—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States, on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Nez Percés—Cont'd.	Twenty instalments for pay of physician	Vol. 12, page 959	5th article treaty June 11, 1855; thirteen instalments of $1,400 each, unappropriated.		$18,200 00		
Do	Twenty instalments for keeping in repair buildings for employés.	do	5th article treaty June 11 1855; thirteen instalments of $300 each, unappropriated.		3,900 00		
Do	Twenty instalments for salary of head chief	do	5th article treaty June 11, 1855; thirteen instalments of $500 each, unappropriated.		6,500 00		
Do	Twenty instalments for keeping in repair the blacksmith, tinsmith, gunsmith, carpenter's, and wagon and plough maker's shops, and providing necessary tools therefor.	do	5th article treaty June 11, 1855; thirteen instalments of $500 each, unappropriated.		6,500 00		
Do	For instalments to enable the Indians to remove and locate upon the reservation, to be expended in ploughing land and fencing lots.		4th article treaty June 9, 1863; three instalments of $40,000 each, unappropriated.		120,000 00		
Do	Sixteen instalments for boarding and clothing children who attend school, providing school and boarding houses with necessary furniture, purchase of wagons, teams, tools, &c., and for fencing lands as may be needed for gardening purposes, &c.		4th article treaty June 9, 1863; fifteen instalments of $3,000 each, unappropriated.		45,000 00		
Do	For salary of two subordinate chiefs		5th article treaty June 9, 1863	$1,000 00			
Do	Fifteen instalments for repair of houses, mills, shops, &c., and providing necessary furniture, tools, &c.		5th article treaty June 9, 1863; still unappropriated.		7,500 00		
Do	For salary of two matrons to take charge of the boarding-schools, two assistant teachers, one farmer, one carpenter, and two millers.		5th article treaty June 9, 1863	7,600 00			
Omahas	Ten instalments, being the second series, in money or otherwise.	Vol. 10, page 1044	4th article treaty March 16, 1854; one instalment unappropriated.		30,000 00		

Do	Ten instalments for pay of one engineer and assistant, one miller and assistant, farmer, and one blacksmith and assistant.	Vol. 10, page 1045	Estimated engineer and assistant, $1,800; miller and assistant, $1,200; farmer, $900; blacksmith and assistant, $1,200; nine instalments unappropriated 8th article treaty March 16, 1854, and 3d article treaty March 4, 1865.		45,900 00		
Do	Ten instalments for keeping in repair grist and saw mill, and support of blacksmith shop and furnishing tools for the same.	... do	8th article treaty March 16, 1854, and 3d article treaty March 6, 1865; nine instalments unappropriated, estimated at $600 each.		5,400 00		
Osages	Interest on $69,120, at 5 per centum	Vol. 7, page 242	Senate resolutions Jan'y 19, 1838; 6th article treaty Jan'y 2, 1835; for educational purposes.			$3,456 00	$69,120 00
Do	Interest on $300,000, at 5 per centum		1st article treaty September 29, 1865, to be paid semi-annually in money or such articles as the Secretary of the Interior may direct.			15,000 00	300,000 00
Do	For transportation of goods, provisions, &c		1st article treaty Sept. 29, 1865	3,500 00			
Ottawas and Chippewas of Michigan.	Interest on $206,000, being the unpaid part of the principal sum of $300,000, at 5 per centum.	Vol. 11, page 623	3d article treaty July 31, 1855			10,300 00	206,000 00
Ottoes and Missourias.	Ten instalments, being the second series, in money or otherwise.	Vol. 10, page 1039	4th article treaty March 15, 1854; one instalment unappropriated.		13,000 00		
Pawnees	For annuity in goods and such articles as may be necessary for them.	Vol. 11, page 729	2d article treaty Sept. 24, 1857			30,000 00	
Do	For the support of two manual labor schools	....do	3d article treaty Sept. 24, 1857; annually during the pleasure of the President.	10,000 00			
Do	For pay of two teachers	....do	3d article treaty Sept. 24, 1857; during the pleasure of the President.	1,200 00			
Do	For purchase of iron and steel and other necessaries for the shops during the pleasure of the President.	....do	4th article treaty Sept. 24, 1857; annual appropriation.	500 00			
Do	For pay of two blacksmiths, one of whom to be a gunsmith and tinsmith.	....do	4th article treaty Sept. 24, 1857; annual appropriation.	1,200 00			
Do	For compensation of two strikers or apprentices.	....do	4th article treaty Sept. 24, 1857; annual appropriation.	480 00			
Do	Ten instalments for farming utensils and stock	....do	4th article treaty Sept. 24, 1857; one instalment unappropriated.		1,200 00		
Do	For pay of farmer	....do	4th article treaty Sept. 24, 1857; annual appropriation.	600 00			
Do	Ten instalments for pay of miller	....do	4th article treaty Sept. 24, 1857; two instalments unappropriated at the discretion of the President.		1,200 00		

No. 25.—*Statement showing the present liabilities of the United States to Indian tribes, &c.*—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid, and amounts which, invested at five per cent., would produce permanent annuities.
Pawnees—Cont'd	Ten instalments for pay of an engineer	Vol. 11, page 729	4th article treaty Sept. 24, 1857; two appropriations yet required at the discretion of the President.		$2,400 00		
Do	For compensation to apprentices to assist in working the mill	....do	4th article treaty Sept. 24, 1857; annual appropriation.	$500 00			
Do	For keeping in repair the grist and saw mill	....do	4th article treaty Sept. 24, 1857; annual appropriation.	300 00			
Poncas	Ten instalments of the second series, to be paid to them or expended for their benefit.	Vol. 12, page 997	2d article treaty March 12, 1858; seven instalments of $10,000 each, unappropriated.		70,000 00		
Do	Ten instalments for manual labor school	Vol. 12, page 998	2d article treaty March 12, 1858; two instalments of $5,000 each, unappropriated.		10,000 00		
Do	Ten instalments, during the pleasure of the President, for aid in agricultural and mechanical pursuits.		2d article treaty March 12, 1858; two instalments of $7,500 each, unappropriated.		15,000 00		
Pottawatomies	Life annuities to chiefs	Vol. 7, pages 279 and 433.	3d article treaty October 20, 1832, $200; 3d article treaty September 26, 1837, $700.	900 00			
Do	Permanent annuity in money	Vol. 7, pages 51, 114, 185, 317, 320 and 855.	4th article treaty 1795, $1,000; 3d article treaty 1809, $500; 3d article treaty 1818, $2,500; treaty 1828, $2,000; 2d article treaty July, 1829, $16,000; 10th article treaty June, 1846, $300.			$22,300 00	$446,000 00
Do	Education, during the pleasure of Congress	Vol. 7, page 296	3d article treaty October 16, 1826; 2d article treaty Sept. 20, 1828; and 4th article treaty October 27, 1832, $5,000.	5,000 00			
Do	Permanent provisions for three smiths	Vol. 7, pages 318 296, and 321.	2d article treaty Sept. 20, 1828; 3d article treaty Oct. 16, 1826; 2d article treaty July 29, 1829, $2,820.			2,820 00	56,400 00

Do	Permanent provision for furnishing salt		2d article treaty July 29, 1829, estimated $437 50.	437 50			
Do	Interest on $643,000, at 5 per centum	Vol. 9, page 854	7th article treaty June 5 and 7, 1846; annual interest, $32,150.			32,150 00	643,000 00
Pottawatomies of Huron.	Permanent annuities	Vol. 7, page 106	2d article treaty Nov. 17, 1807, $400.			400 00	8,000 00
Quapaws	Provision for education, and for smith and farmer and smith's shop, during the pleasure of the President.	Vol. 7, page 425	3d article treaty May 13, 1833; $1,000 per year for education, and $1,660 for smith, farmer, &c.; $2,660.	2,660 00			
Qui-nai-elt and Quil-ehute Indians.	For $25,000, being the fourth series, to be expended for beneficial objects, under the direction of the President.	Vol. 12, page 972	4th article treaty July 1, 1855; three instalments of $1,300 each, unappropriated.		3,900 00		
Do	For support of an agricultural and industrial school, and for the employment of suitable instructors, for the term of twenty years.	Vol. 12, page 973	10th article treaty July 1, 1855; thirteen instalments of $2,500 each, unappropriated.		32,500 00		
Do	Twenty instalments for support of a smith and carpenter shop and tools.	do	10th article treaty July 1, 1855; thirteen instalments of $500 each, unappropriated.		6,500 00		
Do	For the employment of blacksmith, carpenter, farmer, and physician for twenty years.		10th article treaty July 1, 1855; thirteen instalments of $4,600 each, unappropriated.		59,800 00		
Rogue Rivers	Sixteen instalments in blankets, clothing, farming utensils and stock.	Vol. 10, page 1019	3d article treaty Sept. 10, 1853; three instalments of $2,500 each, unappropriated.		7,500 00		
Sacs and Foxes of Mississippi.	Permanent annuities	Vol. 7, page 85	3d article treaty Nov. 3, 1804			1,000 00	20,000 00
Do	Interest on $200,000, at 5 per centum	Vol. 7, page 541	2d article treaty Oct. 21, 1837			10,000 00	200,000 00
Do	Interest on $800,000, at 5 per centum	Vol. 7, page 596	2d article treaty Oct. 11, 1842			40,000 00	800,000 00
Sacs and Foxes of Missouri.	Interest on $157,400	Vol. 10, page 543	2d article treaty Oct. 21, 1837			7,870 00	157,400 00
Seminoles	Interest on $500,000, per 8th article treaty August 7, 1856.	Vol. 11, page 702	$25,000 annuities			25,000 00	500,000 00
Do	Interest on $70,000, at 5 per centum	do	3d article treaty March 21, 1866, for support of schools, &c.			3,500 00	70,000 00
Senecas	Permanent annuities	Vol. 7, pages 161 and 179.	4th article treaty Sept. 29, 1817, $500; 4th article treaty Sept. 17, 1817, $500.			1,000 00	20,000 00
Do	Provisions for smith and smith's shops and miller during the pleasure of the President.	Vol. 7, page 349	4th article treaty Feb. 28, 1831, say $1,660.	1,660 00			
Senecas of New York	Permanent annuities	Vol. 4, page 442	Act Feb. 19, 1841, $6,000			6,000 00	120,000 00
Do	Interest on $75,000, at five per centum	Vol. 9, page 35	Act June 27, 1846, $3,750			3,750 00	60,750 00
Do	Interest on $43,050, transferred from the Ontario Bank to the United States treasury.	do	Act June 27, 1846, $2,152 50			2,152 50	20,152 50
Senecas and Shawnees.	Permanent annuity	Vol. 7, page 119	4th article treaty Sept. 17, 1818			1,000 00	2*, 000 00
Do	Provision for support of smiths and smiths' shops during the pleasure of the President.	Vol. 7, page 352	4th article treaty July 20, 1831	1,060 00			
Shawnees	Interest on $40,000	Vol. 10, page 1056	3d article treaty May 10, 1854			2,000 00	40,000 00
Do	Permanent annuities for education	Vol. 7, pages 51 and 160, and vol. 10, page 1056.	4th article treaty Aug. 3, 1795; 3d article treaty May 10, 1854; and 4th article treaty Sept. 29, 1817.			3,000 00	60,000 00

No 25.—*Statement showing the present liabilities of the United States to Indian tribes, &c.*—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws: Statutes at Large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Shoshones — Eastern bands.	Twenty instalments of $10,000 each, to be expended under the direction of the President.	Page 177, sec. 5....	5th article treaty July 2, 1863: seventeen instalments unappropriated.	.....	$170,000 00	.....	.....
Shoshones — Goship bands.	Twenty instalments of $1,000 each, to be expended under the direction of the President.	Page 82.....	7th article treaty Oct. 7, 1863: seventeen instalments unappropriated.	.....	17,000 00	.....	.....
Shoshones — Northwestern bands.	Twenty instalments of $5,000 each, to be expended under the direction of the President.	Page 69.....	3d article treaty July 30, 1863: seventeen instalments unappropriated.	.....	85,000 00	.....	.....
Shoshones — Western bands.	Twenty instalments of $5,000 each, to be expended under the direction of the President.	Page 557.....	7th article treaty Oct. 1, 1863: seventeen instalments unappropriated.	.....	85,000 00	.....	.....
Sioux — Blackfeet band.	Twenty instalments of $7,000 each, to be paid under the direction of the Secretary of the Interior.	Page 48.....	4th article treaty Oct. 19, 1865: nineteen instalments unappropriated.	.....	133,000 00	.....	.....
Sioux—Lower Brulé band.	Twenty instalments of $6,000 each, to be expended under the direction of the Secretary of the Interior.	Page 30.....	4th article treaty Oct. 14, 1865: nineteen instalments unappropriated.	.....	114,000 00	.....	.....
Sioux—Minneconjou band.	Twenty instalments of $10,000 each, under the direction of the Secretary of the Interior.	Page 26.....	4th article treaty Oct. 10, 1865: nineteen instalments unappropriated.	.....	190,000 00	.....	.....
Sioux—Onk-pah-pah band.	Twenty instalments of $9,000 each, under the direction of the Secretary of the Interior.	Page 59.....	4th article treaty Oct. 20, 1865: nineteen instalments unappropriated.	.....	171,000 00	.....	.....
Sioux — O'Galallah band.	Twenty instalments of $10,000 each, under the direction of the Secretary of the Interior.	Page 68.....	4th article treaty Oct. 28, 1865: nineteen instalments unappropriated.	.....	190,000 00	.....	.....
Sioux — Sans Arcs band.	Twenty instalments of $8,400 each, under the direction of the Secretary of the Interior.	Page 52.....	4th article treaty Oct. 20, 1865: nineteen instalments unappropriated.	.....	159,600 00	.....	.....
Sioux—Two Kettles bands.	Twenty instalments of $6,000 each, under the direction of the Secretary of the Interior.	Page 44.....	4th article treaty Oct. 19, 1865: nineteen instalments unappropriated.	.....	114,000 00	.....	.....

Sioux—Upper Yanktonais band.	Twenty instalments of $10,000 each, under the direction of the Secretary of the Interior.	‡Page 61	4th article treaty Oct. 28, 1865; nineteen instalments unappropriated.		$190,000 00		
Sioux—Yanktonais band.	Twenty instalments of $10,000 each, under the direction of the Secretary of the Interior.	‡Page 55	4th article treaty Oct. 20, 1865; nineteen instalments unappropriated.		190,500 00		
Sioux of Dakota	For transportation and delivering articles purchased for the several bands of Sioux Indians.			$20,000 00			
Six Nations of New York.	Permanent annuities in clothing, &c.	Vol. 7, page 46	6th article treaty, Nov. 11, 1794, $4,500.			$4,500 00	$90,000 00
S'Klallams	Four instalments on $50,000, (being the fourth series,) under the direction of the President.	Vol. 12, page 934	5th article treaty Jan. 26, 1855; three instalments unappropriated of $3,000 each.		9,000 00		
Do	Twenty instalments for support of an agricultural and industrial school for teachers.	Vol. 12, page 935	11th article treaty Jan. 26, 1855; thirteen instalments unappropriated of $2,500 each.		32,500 00		
Do	Twenty years' employment of blacksmith, carpenter, farmer, and physician.	....do	11th article treaty Jan. 26, 1855; thirteen instalments of $4,600, unappropriated.		59,800 00		
Tabequache band of Utes.	Ten instalments of $20,000 each	†Page 75, sec. 8	8th article treaty Oct. 7, 1863; (goods, $10,000; provisions, $10,000;) seven instalments unappropriated.		140,000 00		
Do	Five instalments of $10,000 each, for the purpose of agriculture and purchase of farming utensils, stock, &c.	†Page 75, sec. 10	10th article treaty Oct. 7, 1863, and Senate amendment thereto; two instalments unappropriated.		20,000 00		
Do	For purchase of iron, steel, and tools for blacksmith shop, and pay of blacksmith and assistant.	....do	10th article treaty Oct. 7, 1863; iron, steel, &c., $220; blacksmith and assistant, $1,100.	1,320 00			
Do	For insurance, transportation, &c., of goods, provisions, and stock.			5,000 00			
Umpquas and Calapooias of Umpqua valley, Oregon.	Five instalments of the third series of annuity for beneficial objects, under the direction of the President.	Vol. 10, page 1126	3d article treaty Nov. 29, 1854; three instalments of $1,700 each, unappropriated.		5,100 00		
Do	Support of teachers, &c., twenty years	Vol. 10, page 1127	6th article treaty Nov. 29, 1854; eight instalments of $1,450 per year, unappropriated.		11,600 00		
Do	Support of physician fifteen years	....do	6th article treaty Nov. 29, 1854; three instalments of $2,000 per year, unappropriated.		6,000 00		
Umpquas — Cow Creek band.	Twenty instalments of $550 each	....do	3d article treaty Sept. 19, 1853; seven instalments yet due.		3,850 00		
Walla-Walla, Cayuse, and Umatilla tribes.	Five instalments of the second series, to be expended under the direction of the President.	Vol. 12, page 946	2d article treaty June 9, 1855; three instalments of $6,000 each, unappropriated.		18,000 00		
Do	Twenty instalments for pay of two millers, one farmer, one superintendent of farming operations, two school teachers, one blacksmith, one wagon and plough maker, and one carpenter and joiner.	Vol. 12, page 947	4th article treaty June 9, 1855; thirteen instalments of $11,200 each, unappropriated.		145,600 00		

*Pamphlet copy of laws, 1st session 38th Congress. †Pamphlet edition of treaties, 2d session 38th Congress. ‡Pamphlet edition of treaties, 1st session 39th Congress.

No. 25.—*Statement showing the present liabilities of the United States to Indian tribes, &c.*—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws: Statutes at Large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities, incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Walla-Walla, Cayuse, and Umatilla tribes—Cont'd.	Twenty instalments for mill fixtures, tools, medicines, books, stationery, furniture, &c.	Vol. 12, page 947...	4th article treaty June 9, 1855; thirteen instalments of $3,000 each, unappropriated.	.....	$39,000 00	.....	.....
Do.....	Twenty instalments of $1,500 each for the head chiefs of these bands, ($500 each.)	....do.....	5th article treaty June 9, 1855; thirteen instalments, unappropriated.	.....	19,500 00	.....	.....
Do.....	Twenty instalments for salary of son of Pio-pio-mox-mox.	....do.....	5th article treaty June 9, 1855; thirteen instalments of $100 each, unappropriated.	.....	1,300 00	.....	.....
Winnebagoes.....	Interest on $1,000,000, at five per centum.....	Vol. 7, page 546, and vol. 12, page 628.	4th article treaty Nov. 1, 1837, and Senate resolution July 17, 1862.	.....	.....	$50,000 00	$1,000,000 00
Do.....	Thirty instalments of interest on $85,000	Vol. 9, page 879....	4th article treaty Oct. 13, 1846; ten instalments of $4,250 each, unappropriated.	.....	42,500 00	.....	.....
Woll-pah-pe tribe of Snake Indians.	For breaking and fencing land and for seed, farming implements, domestic animals, &c., during the first year of their residence upon their reservation.	Page 22.....	6th article treaty Aug. 12, 1865...	$5,000 00	.....	.....	.....
Do.....	Five instalments of $2,000 each, under the direction of the President.	....do.....	7th article treaty Aug. 12, 1865; still unappropriated.	.....	10,000 00	.....	.....
Yakamas.....	Five instalments of the second series for beneficial objects, at the discretion of the President.	Vol. 12, page 953 ..	4th article treaty June 9, 1855; three instalments of $8,000 each, unappropriated.	.....	24,000 00	.....	.....
Do.....	Support of two schools, one of which to be an agricultural and industrial school, keeping them in repair, and providing furniture, books, and stationery.	....do.....	4th article treaty June 9, 1855; twenty instalments of $500 each, thirteen unappropriated.	.....	6,500 00	.....	.....
Do	Twenty instalments for one superintendent of teaching and two teachers.	....do.....	5th article treaty June 9, 1855; thirteen instalments of $3,200 each, unappropriated.	.....	41,600 00	.....	.....

Do	For one superintendent of farming and two farmers, two millers, two blacksmiths, one farrier, one gunsmith, one carpenter, and one wagon and plough maker, for twenty years.	....do	5th article treaty June 9, 1855; thirteen instalments of $9,400 each, unappropriated.		122,200 00		
Do	Twenty instalments for keeping in repair grist and saw mill, and furnishing the necessary tools therefor.	....do	5th article treaty June 9, 1855; thirteen instalments of $500 each, unappropriated.		6,500 00		
Do	Twenty instalments for keeping in repair hospital and furnishing medicines, &c.	....do	5th article treaty June 9, 1855; thirteen instalments of $300 each, appropriated.		3,900 00		
Do	Twenty instalments for pay of physician	....do	5th article treaty June 9, 1855; thirteen instalments of $1,400 each, unappropriated.		18,200 00		
Do	Twenty instalments for keeping in repair buildings for employés.	....do	5th article treaty June 9, 1855; thirteen instalments of $300 each, unappropriated.		3,900 00		
Do	For salary of head chief for twenty years	....do	5th article treaty June 9, 1855; thirteen instalments of $500 each, unappropriated.		6,500 00		
Do	Twenty instalments for keeping in repair blacksmith's, tinsmith's, gunsmith's, carpenter's, and wagon and plough maker's shops, and furnishing necessary tools therefor.	....do	5th article treaty June 9, 1855; thirteen instalments of $500 each, unappropriated.		6,500 00		
Yankton tribe of Sioux.	Ten instalments of $65,000 each, to be paid to them or expended for their benefit.	Vol. 11, page 744	4th article treaty April 19, 1858; two instalments, unappropriated.		130,000 00		
	Total			220,720 54	10,700,377 66	427,068 79	7,904,228 36

* The references are to the pamphlet copy of the laws.

No. 26.—*Stocks held by the Secretary of the Treasury on account of the Chickasaw national fund.*

Arkansas bonds, 6 per cent., due 1868	$90,000 00
Indiana bonds, 6 per cent., due 1857	141,000 00
Illinois bonds, 6 per cent., due 1860	17,000 00
Maryland bonds, 6 per cent., due 1870	6,149 57
Maryland bonds, six per cent., due 1890	8,350 17
Nashville and Chattanooga railroad bonds, 6 per cent., due 1881	512,000 00
Richmond and Danville railroad bonds, 6 per cent., due 1876	100,000 00
Tennessee State bonds, 6 per cent., due 1890	104,000 00
Tennessee State bonds, 5½ per cent., due 1861	66,666 66
United States bonds, loan 1847, 6 per cent., due 1867	135,250 00
United States bonds, loan 1848, 6 per cent., due 1868	37,491 80
United States bonds, loan 1862, 6 per cent., due 1867 or 1882	61,000 00
United States bonds, loan 1865, 6 per cent., due 1870 or 1885	104,100 00

The amount of interest unpaid is as follows:
Interest due on Illinois bonds for July, 1861, and July, 1866.
Interest only paid on Indiana bonds by 3 per cent. fund to 1851.
No interest paid on Arkansas bonds since 1842.
No interest paid on Nashville and Chattanooga railroad bonds since 1861.
No interest paid on Richmond and Danville railroad bonds since 1861.
No interest paid on Tennessee State bonds since 1861.

Stocks held by the Secretary of the Treasury on account of Smithsonian fund.

Arkansas State bonds	$538,000 00
Illinois State bonds	56,000 00
United States bonds, loan 1842	48,061 64
United States bonds, loan 1848	33,400 00

Interest due July, 1866, on Illinois State bonds unpaid.
No interest paid by Arkansas since 1842.