

out on Thursday next), and take Messrs. Howes & Thayer's receipt in full for the Barouche, and much oblige yr friend.

"We are now all well here, and all join me in kind salutations to your amiable lady and daughter. We are all busy here preparing for Congress and a stormy session. You know I never despair of the republic, and when excited, my health improves with the labour.

"I am very respectfully

"Yr friend,

"SAMUEL SWARTWOUT.

"ANDREW JACKSON.

"P. S.—I shall write a note by Augusta to you which he will deliver you with the Barouche. A. J."¹

One of the most calamitous of local events chronicled during Samuel Swartwout's second term as collector of customs was the burning of a part of the city of New York in which were most of the great merchandising and shipping houses. The disastrous fire happened on the extremely cold night of the sixteenth and seventeenth of December, 1835. The prevailing low temperature and high wind made the strenuous efforts of the firemen for its suppression almost futile. "Seventeen blocks [of buildings] were consumed and upwards of twenty millions of property converted into smoke and ashes. The burnt district embraced some thirteen acres and nearly seven hundred buildings were swept away [which had been] occupied chiefly by New York's largest shipping and wholesale dry-goods merchants and grocers. * * * * Every insurance company was made bankrupt by the same disaster."² All of the United States bonded warehouses were burned except one.

It is not difficult to imagine the grave and perplexing consequences of this sudden and extensive blight upon the business activities of the metropolis. Not a few merchants of wealth were reduced to impoverished conditions from which they were thereafter unable to rise. The straitened circumstances of many severely taxed their energies for years to change to prosperous ones. Means for the erection of new buildings and the purchase of wares and commodities to stock them were not easily obtained and current money quickly ran low in the city channels of trade and manufacture.

The immense losses of the merchants seriously affected the collection of customs, which with the perplexing complications consequent upon the burning of the bonded warehouses necessitated the utmost care and watchfulness on the part of the collector in order to account promptly and accurately to the government the duties paid and unpaid, and to keep the books of the custom-house void of ambiguous and confusing entries. The numerous instances in

¹ The letter was found with other private letters of the collector in the custom-house some years after his retirement from office, and published in the *New York Tribune*.

² History of the city of New York. By Mrs. Martha J. Lamb, vol. ii., pp. 726, 727.