

of some of the duties, which their liabilities and business may render necessary; and that the officers connected with the customs would feel a pride, as well as zeal, in encouraging them to uphold the laws faithfully, and neither countenance nor permit any departure from them.

“The executive possesses no authority to delegate to you, nor has it intended to delegate any discretion to disregard those laws in any particular, or to act contrary to the instructions of the department which had been issued in conformity to them; nor can it sanction the exercise of any such discretion on the part of any of the officers of the customs.

*“It would seem better that the duties, whether due on bonds or in cash, when the goods are entered, and which the merchants may be unable, if not postponed, to pay in any of the legal modes before pointed out, till the early day on which congress convenes, should go entirely unpaid from inability to meet them legally than be collected or discharged in a manner that is not sanctioned either by the acts of congress or our duty to the government.*

“The department is willing to make liberal allowances for acts growing out of the sympathy naturally felt for the embarrassments of the commercial community, and the strong desire to contribute to their relief; but *you must be sensible that the newspaper accounts which have already appeared are calculated to convey the idea that the president and this department are disposed to overlook, or even to approve, the unauthorized course which it is said you propose to adopt; and it is possible that, from your full knowledge of the sincerity and extent of the anxious desire of the president and of this department to afford relief, you may have entertained the impression that such would be the case.*

“It therefore becomes my duty instantly to inform you that all such impressions are erroneous, and it is hoped that many of the considerations before stated will have occurred to you; and that, under their influence, you will continue to discharge your duties in the manner pointed out in the acts of congress and the instructions of this department.

“I am, sir, very respectfully, your obedient servant,

“LEVI WOODBURY,

“Secretary of the treasury.

“SAMUEL SWARTWOUT, Esq.,

“Collector, New York.”

The injudicious animadversions of the secretary of the treasury, who gave such ready credence to the conflicting statements of the newspapers perused by him concerning the utterances of the collector, stand in strong contrast