

account of 'revenue-cutters and boats, contingencies, &c.,' and also in the succeeding weekly return, No. 32, the additional sum of \$92,003.91 is charged for similar objects. As expenditures for these objects have been heretofore but small, in comparison with these, and as there is some press for money at your port, I will thank you to inform me of the cause of the great increase of expenditures for these purposes.

" I am, very respectfully, your obedient servant,
 " LEVI WOODBURY,
 " Secretary of the treasury.

" SAMUEL SWARTWOUT, Esq.,
 " Collector of the customs, New York."

" Custom-house, New York, Collector's Office, August 19, 1837.

" Sir:—In your letter of the 17th instant, received this morning, it is stated that, in No. 31 of our 'weekly returns of moneys,' \$92,196.35 is charged to payments on account of 'revenue cutters and boats, contingencies, &c.,' and in No. 32, \$92,003.91 is also charged for similar objects.

" I would first observe, respectfully, (to correct an error,) that these sums have been reversed at the department, through mistake, as it will be found on examination of the returns that in No. 31 the latter amount is given, and in No. 32 the former amount.

" With regard to the great increase of these sums, I have to state, that it is owing to the amount of treasury drafts, and which are thus explained: On the credit side of the return we enter, as so much money, the amounts received on bonds and cash duties by drafts; and to counterbalance these sums, we charge on the opposite side the aggregate amount of the drafts themselves. But, there being no express item in the return to which we could distinctly apply the drafts, they were placed under that of 'revenue cutters and boats, contingencies, &c.'

" This was the only place where we thought proper to put the amount, unless it might be under the item 'payments on account of collections,' but even there it would be blended with other sums.

" The true amount in No. 31 of payments actually on account of 'revenue cutters and boats, contingencies, &c.,' is \$ 4,844.19

" The amount of treasury drafts 87,159.72

\$92,003.91

" The amount in No. 32, for the same objects is as follows \$ 4,096.68

88,099.67

\$92,196.35