

be able to pay them off; and I would, therefore, be glad to be put in funds for that purpose.

“ I am, sir, very respectfully

“ Your most obedient servant,

“ J. HOYT,

“ Collector.

“ Hon. LEVI WOODBURY,

“ Secretary of the treasury.”

In the concluding paragraph of a letter addressed to Collector Hoyt, on June 12, 1838, the secretary remarked: “ *The duties refunded under old protests will, it is hoped, be paid by your predecessor out of the money he retains for his indemnity.*”

Concerning this expressed desire of the secretary, Collector Hoyt wrote him:

“ Custom-house, New York, June 25, 1838.

“ Sir:—I had not the opportunity to confer with Mr. Swartwout, the late collector, until Saturday, the 21st instant, in relation to his paying the return duties on linen, *I showed him your letter on that subject, under date of the 12th instant, the last paragraph of which he responded to affirmatively.*

“ Respectfully your obedient servant,

“ J. HOYT,

“ Collector.¹

“ Hon. LEVI WOODBURY,

“ Secretary of the treasury.”

In order to obtain an early settlement of his accounts with the government, and to secure receipts from his successor for the bonds to be transferred to him, Samuel Swartwout entrusted to John A. Fleming, who had served him as auditor of accounts in the custom-house from July 1, 1836, to the end of his collectorship, the preparation of abstracts of the outstanding bonds, for delivery to Collector Hoyt.

While occupied in the examination of the bond accounts, the auditor was led to suppose that a deficiency of six hundred and forty-six thousand dollars was shown by the books. This alarming intimation, as related under oath by the auditor, caused him to mention it to Henry Ogden, who was then holding the position of cashier under Collector Hoyt. This he did, with the request that the cashier should inform the ex-collector of the apparent discrepancy. The next day the cashier, as further related by the auditor, came to him and

¹ Reports of committees, House of Representatives, 25th congress, 2d sess. Report No. 313, vol. ii., pp. 61, 62, 63, 64, 62, 63, 742, 746. Executive documents, 25th congress, 3d sess. Document No. 13, vol. ii., pp. 12, 13, 14, 15, 16.