

treasurer of the United States," and "that Mr. Swartwout had retained the money for his own purposes, *by subsequent developments, and Mr. Phillips's statement.*"

John A. Fleming, the auditor, further deposed under oath that he "did not mention the deficiency [of \$646,254.83, detected by him in August, 1838,] to Mr. Hoyt, nor did" he "communicate the information to the treasury department, it being," as he explained, "no part of my duty to do so; *nor were the accounts, at that time, in such a state as to warrant a positive assertion of the fact.*"

John A. Fleming, the auditor, admitted, under oath, that *he had "never known or detected, at any time, any false return or erroneous statement in any quarterly account made by Mr. Swartwout to the treasury department; nor had he ever "discovered any omissions or deficiency of Mr. Swartwout to charge in his accounts any bond with which he was properly chargeable."*¹

A less credulous person than John A. Fleming would certainly have discovered in the statements of Joshua Phillips, a singular want of trustworthiness. There was an impelling cause for the zeal which the treacherous assistant cashier manifested in affording the information which so long darkened the understanding of the unenlightened auditor. Joshua Phillips, it will be seen, originated the libellous statements which influenced men who were not intimately acquainted with Samuel Swartwout to believe that he was a peculator of moneys belonging to the United States.

The recollections of Joshua Phillips, it will also be seen, played fast and loose with his memory. Again, it will be seen that when he made a denial there was an end of his responsibility, and when he made an assertion all contradiction was unimportant.

Joshua Phillips deposed under oath that *he had "no recollection of Mr. Fleming ever having mentioned" to him "the deficiency in the bond account in June, 1837," but he did recall the fact that "a short time previous to Mr. Swartwout's leaving for England (in August, 1838)," the auditor had "mentioned it" to him, and that then he had "referred him to Mr. Swartwout for explanation.*"

He further deposed that he distinctly remembered that on Mr. Swartwout's "return to New York" from Washington, in May, 1837, the collector "did, at a public meeting of merchants, declare that he would receive bank notes in payment of customs, and, upon every occasion when applied to by persons as to the description of money he would receive, his answer was, that he would take

¹ Executive documents, 25th congress, 3d sess. Document No. 13, vol. ii., pp. 2, 3. Reports of committees, House of Representatives, 25th congress, 2d sess. Report No. 313, vol. ii., pp. 483, 416, 391, 393, 394, 298, 299, 309, 310, 313, 306.