

## TABLE OF CONTENTS.

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Report of Mr. Walker on the Finances and Warehousing System.....	Dec., 1846	176
Report of Mr. Walker on the Finances.....	Dec., 1847	119
Report of Mr. Young in regard to an error in the Report of 1847.....	Jan., 1848	275
Report of Mr. Walker on the Finances.....	Dec., 1848	279
Report of Mr. Walker on the Warehousing System..	Feb., 1849	343

# REPORT ON THE FINANCES.

DECEMBER, 1847.

TREASURY DEPARTMENT, *December 8, 1847.*

In obedience to law, the following report is respectfully submitted:

The receipts and expenditures for the fiscal year ending June 30, 1847, were—

From customs.....	\$23,747,864 66
From public lands .....	2,498,355 20
From miscellaneous sources .....	100,570 51
From avails of Treasury notes and loans.....	25,679,199 45

Total receipts .....	\$52,025,989 82
Add balance in the Treasury July 1, 1846.....	9,126,439 08

Total means .....	\$61,152,428 90
The expenditures during same fiscal year were .....	59,451,177 65

Leaving balance in the Treasury July 1, 1847, of....	\$1,701,251 25
As appears in detail by accompanying statement A.	

The estimated receipts and expenditures for the fiscal year ending June 30, 1848, are—

From customs, 1st quarter, by actual returns.....	\$11,106,257 41
From customs, for 2d, 3d, and 4th quarters, as estimated	19,893,742 59

	\$31,000,000 00
From sales of public lands.....	3,500,000 00
From miscellaneous sources .....	400,000 00

Total receipts .....	\$34,900,000 00
From avails of Treasury notes and loans.....	6,285,294 55

	\$41,185,294 55
Add balance in the Treasury July 1, 1847.....	1,701,251 25

Total means, as estimated.....	\$42,886,545 80
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## EXPENDITURES, VIZ :

The actual expenditures for the first quarter ending September 30, 1847, were.....	\$16,469,194 69
As appears in detail by accompanying statement B.	
The estimated expenditures for the public service during the other three quarters—from October 1, 1847, to June 30, 1848, are—	
Civil list, foreign intercourse, and miscellaneous .....	5,486,180 42
Army proper, including volunteers... ..	19,080,865 58
Fortifications, ordnance, arming militia, &c. ....	2,036,446 50
Indian department .....	1,720,660 26
Pensions .....	1,063,523 66
Naval establishment.....	10,241,072 47
Interest on public debt and Treasury notes .....	2,250,577 18
Treasury notes outstanding, and payable when presented.....	267,139 31
	58,615,660 07
Excess of expenditures over means July 1, 1848.....	\$15,729,114 27

The estimated receipts, means, and expenditures for the fiscal year commencing July 1, 1848, and ending June 30, 1849, are—

## RECEIPTS, VIZ :

From customs.....	\$32,000,000 00
From sales of public lands.....	3,000,000 00
From miscellaneous sources .....	100,000 00
Total revenue.....	\$35,100,000 00
Deduct deficit July 1, 1848.....	15,729,114 27
	\$19,370,885 73

## EXPENDITURES.

The expenditures during the same period, as estimated by the several Departments of State, Treasury, War, Navy, and Postmaster General, are—

The balances of former appropriations, which will be	
• required to be expended in this year .....	\$1,475,210 77
Permanent and indefinite appropriations .....	4,587,577 82
Specific appropriations asked for this year .....	49,582,153 13
	\$55,644,941 72

This sum is composed of the following particulars:

Civil list, foreign intercourse, and miscellaneous.....	\$5,613,061	52
Army proper, volunteers, and Military Academy.....	32,007,028	42
Fortifications, ordnance, arming militia, &c.....	2,045,169	90
Pensions.....	1,694,318	84
Indian department.....	926,401	81
Naval establishment.....	10,905,558	55
Interest on public debt and Treasury notes.....	2,453,402	68
	<hr/>	
	\$55,644,941	72
Deduct means remaining applicable to service of fiscal year ending June 30, 1849.....	19,370,885	73
	<hr/>	
Excess of expenditures over means July 1, 1849.....	\$36,274,055	99

It will be perceived that if the war is continued until the 1st of July next, and no additional revenue provided by Congress, nor any sums received from military contributions in Mexico, there would be a deficit in the Treasury on that day of \$15,729,114 27. For the reasons hereafter stated, under the operations of the constitutional Treasury, it will not be necessary hereafter to retain in the Treasury, to meet the wants of the Government, and afford a constant supply for all their enlarged operations to the mint and branch mints, a sum exceeding \$3,000,000. Adding this to the deficit in the Treasury on the 1st of July next, it makes the sum of \$18,729,114 27 to be supplied during that period; to meet which, if the expenditures authorized and estimated should take place prior to that date, a loan for that sum would be required if no additional revenue was derived from any source whatever. It is believed, however, that if Congress would adopt the following measures, which are recommended to their favorable consideration, additional revenue to the amount of \$4,500,000 per annum might be realized. First: from a duty on tea and coffee of 25 per cent. ad valorem, \$3,000,000 per annum; from the reduction and graduation in the price of the public lands, \$1,000,000 per annum; and from the extension of the preemption privilege to every *bona fide* settler on our unsurveyed lands, whenever the Indian title may be extinguished, \$500,000 per annum. Should these measures be adopted by Congress, the loan might be reduced to a sum not exceeding, at the most, \$17,000,000. In estimating the loan at \$17,000,000, allowance is made for the fact that these measures for additional revenue could not all go into effect so as to produce the full amount during the time intervening between the present period and the 1st July next. After that date, it is not doubted that they would produce the full amount of \$4,500,000 per annum.

The President of the United States has, however, directed contributions to be levied in Mexico in every form that may be sanctioned by the law of nations. These contributions consist, first, in diminishing the estimated expenditures, by obtaining as far as practicable supplies for the army in Mexico; second, by duties upon imports, as a military contribution; third, by enforcing the Mexican duty upon exports; fourth, by directing the seizure and appropriation to the support of the war and the

Army of all the internal revenues of Mexico, except transit duties, whether assessed by the General Government of Mexico, or by any department, city, or town thereof. By the acts of September 2, 1789, and the 10th of May, 1800, it is the duty of this Department to report to Congress estimates of the probable amount that will be derived from all sources combined, in order that no larger loan may be asked or effected than would be requisite after deducting the amount thus estimated. The sum to be realized from these military contributions will depend upon future contingencies. If our armies were withdrawn from the capital and ports of Mexico, nothing would be received from such contributions. If they were withdrawn from the capital, retaining the ports, no safe transit being open for imports into the interior, and to the rich and populous portion of the country, including the mining region, a very small revenue would be derived from this source, as shown by past experience—probably not exceeding \$1,000,000 per annum. If, however, the ports at present occupied by our forces be retained, and all the rest seized or blockaded, so as to prevent the carrying of imports into the interior through any other ports than those held by our forces; if the roads were then opened into the interior, through the city of Mexico and the mining region, and the route of commerce across the isthmus rendered secure, it is my conviction that the revenue from all these sources above specified ought not to be less, so far as the duties on exports and imports are concerned, than has heretofore been collected by the Government of Mexico. I have not been able to obtain any reliable statement of the amount of duties realized in Mexico upon exports; if, however, it were fairly collected upon all the exports of specie from Mexico, it would probably not amount to less than \$1,000,000 per annum. It is not known, however, that so large a sum, as realized from this duty, was ever recorded in the custom-house returns of Mexico. Under these circumstances, it is extremely difficult to estimate the amount of duties which could be derived from this source; but they ought not to fall below \$500,000 per annum. The receipts from duty on imports collected by Mexico have varied from \$6,000,000 to \$12,000,000 per annum; and I think it ought not to be less, with the ports and interior and roads in our possession, and rendered secure for exports and imports. There are many reasons why it ought to be greater. The present duties are framed so as to yield the largest revenue; whereas the Mexican tariff was in the highest degree protective and prohibitory, the duties, even when the goods were admitted, being generally adverse to revenue. There were also sixty articles the importation of which was prohibited altogether; among which were sugar, rice, cotton, boots and half-boots, coffee, nails of all kinds, leather of most kinds, flour, cotton yarn and thread, soap of all kinds, common earthenware, lard, molasses, timber of all kinds, saddles of all kinds, cotton goods or textures, chiefly such as are made in the United States, pork, fresh or salted, smoked or cured, woolen or cotton blankets or counterpanes, shoes and slippers, wheat, and grain of all kinds. The admission of the prohibited goods at reasonable rates, the change of the protective into revenue duties, and the abolition of the heavy transit charges, must, of course, increase imports and revenue, and greatly enlarge our trade with Mexico, bringing back specie in return for

our goods imported there. No nation, in proportion to its wealth, can afford to import more than Mexico; because her great staple export, being specie, is sought by all nations in exchange for their goods imported there. Under our brave officers, the money will not be lost, as it was to a great extent, by speculation, under the Mexican Government; and the lower duties will, to a great extent, prevent smuggling. The duties also being collected on the goods imported from one Mexican port into another will be an addition to the amount exacted by the Mexican Government.

On the whole, I cannot believe that, under the circumstances and condition of things above suggested as the most favorable to augment these contributions, the duties on imports, with all the ports, the roads, and interior in our military possession, would be less than they were under the Government of Mexico, especially under the guarantee already given, that in any treaty of peace it will, as announced, be provided that the goods imported should neither be confiscated nor subjected to any new duty by Mexico.

The internal revenue collected by the Mexican Government, as well as departments, was about \$13,000,000 per annum. I do not believe, however, that any very large portion of this revenue could be collected under our military system; and I have no sufficient data upon which to base any reliable estimate as to these sources of revenue. Under these circumstances, it is impossible to name any precise sum as that which probably would be derived from military contributions in Mexico. The more complete, however, the possession of the country by our troops, the larger would be the revenue.

Thus much I have thought it incumbent on me to say; and without being able to fix any precise sum, it is my conviction that the revenues that may be derived from these various sources in Mexico would be very considerable, and augmenting from time to time.

In view, however, of the uncertainty of the amount of these contributions at present, and the delay in carrying them into effect, if the measures proposed for augmenting the revenue, by duties upon tea and coffee, the reduction of the price of the public lands, and the extension of the preemption privilege, should not be adopted by Congress, I recommend that authority be granted to negotiate a loan for the sum of \$18,500,000 upon the terms authorized by the act of 28th January last. Should the war be continued until the 1st July, 1849, an additional loan amounting to \$20,500,000 would be necessary, if no additional revenues be granted by Congress, and no contributions were levied in Mexico. As it is believed, however, that a considerable sum must be derived from these contributions, no further loan beyond the amount of \$18,500,000 is asked at this period; and it is believed that this sum is all that will be required in all probability until the meeting of Congress in December, 1848. It is possible, however, that a further loan for a sum not exceeding \$6,000,000 may be required before that time. Should this be the case, there will be ample time to communicate the information to Congress and ask a further provision for that amount.

A duty of twenty-five per cent. ad valorem on tea and coffee is again respectfully recommended. By reference to table RR 1 and RR 2, it

appears that the aggregate value of our imports of tea and coffee is progressing; and that the impost suggested would probably yield an annual revenue of \$3,000,000—reducing the loan, aiding the credit and finances of the Government, and, with our other resources, securing prompt payment to our gallant Army and Navy, who are vindicating the rights, sustaining the honor, and elevating the character of our country. The experience of the last year proves that no additional revenue, or none exceeding a few thousand dollars, could be obtained from any augmentation of duties upon the dutiable imports. No such augmentation is recommended; and scarcely any revenue could be derived from the few remaining articles on the free list, exclusive of tea and coffee. It is a sound rule, when contracting a public debt, to provide at the time such revenue as will be adequate for the prompt payment of the interest and the gradual but certain extinguishment of the principal of the debt. So long as this rule is pursued, there is no danger of any alarming accumulation of public debt, nor any apprehension that the public credit will be impaired or embarrassed. To refuse the tax at this time, would be to accumulate a large debt, with an augmenting amount of interest, and with no certain means provided for the liquidation of such engagements. The credit of nations is best maintained when for all their obligations adequate provision is made at the time; and there is danger that increasing debts, without any additional revenue, might expose our finances to great hazard.

Diminishing expenses being one of the best means of improving the finances, the charges of collecting the revenue from customs have been carefully examined, and every retrenchment made compatible with the public interest. The saving thus effected, notwithstanding the vast increase of business, will amount, it is believed, to nearly \$500,000 per annum; not by reducing wages or reasonable compensation, but by dispensing with every officer or agent not absolutely required for the public service; by curtailing the expenses of the revenue marine; by introducing a more rigid and perfect system of accountability; by classifying the expenditures, and arranging them in tables, under distinct heads; and above all, by subjecting them to the same checks, under the supervision of the accounting officers of the Treasury, as apply to appropriations made by law, in regard to which Congress will, no doubt, be guided by that wise and enlightened economy so important at this time to the maintenance of the public credit.

The recommendations in my first as well as my second annual report, of the reduction of the price of the public lands in favor of settlers and cultivators, together with the removal of onerous restrictions upon the preëmption laws, are again respectfully presented to the consideration of Congress. Sales at the reduced price, it is thought, should be confined to settlers and cultivators, in limited quantities, sufficient for farms and plantations, and the preëmption privilege extended to every *bona fide* settler, and embrace all lands, whether surveyed or unsurveyed, to which the Indian title may be extinguished. The lands remaining subject to entry at private sale, on the 1st of this month, were 152,101,001 acres; and the unsurveyed lands to which the Indian title has been extinguished, 71,048,214 acres, per table Z. The adoption of these two measures,

for the reasons stated in my previous reports, would augment the revenue \$1,500,000 per annum, operating as they would, on 223,149,215 acres. It would at the same time increase the wages of labor, by enabling a much larger number of the working classes to purchase farms at the low price, whilst it would at the same time augment the wealth and power of the whole country.

When the public lands have been offered a long time for a price they will not bring, the failure to reduce the price is equivalent in its effects to an enactment by Congress that these lands shall not be sold and settled for an unlimited period. The case is still stronger as to unsurveyed lands; there being an act of Congress forbidding their sale or settlement, and denouncing as criminals and trespassers the American pioneers who would desire to enter in advance into the wilderness, cover it with farms and towns, with the church and the school-house, extend over it the blessings of our free institutions, and enlarge by the axe and the plough the cultivated area of the American Union.

Should the system proposed be now adopted, the surveyed as well as the unsurveyed lands opened to preëmption, and the Indian title extinguished within the coming year, or that which succeeds it; in addition to Iowa and Wisconsin, we should soon have two new States, Minnesota and Itasca, in the great valley of the West, adjoining Wisconsin and Iowa. Instead of draining the old States of their population, the graduation and preëmption system will, in a series of years, increase their prosperity, by giving them customers in the West, who will carry to them their products, and receive their imports or fabrics in exchange, increasing the transportation upon our railroads and canals, and augmenting our foreign as well as coastwise tonnage. The distribution of the proceeds of the sales of these lands is prevented for at least twenty years, by the act of 28th January, 1847, setting apart, and pledging, these proceeds to the extinguishment of the public debt. So far, also, as distribution may have been advocated, with a view to favor a protective tariff, it is now proved that a tariff for revenue not only yields a larger income than the protective system, but also advances more rapidly, in a series of years, the prosperity of the manufacturers, by the augmentation of their foreign and domestic market. Every reason, therefore, which has heretofore opposed the removal of all restrictions from the preëmption system, or the reduction and graduation of the price of the public lands, having ceased to exist, it is hoped that these measures may receive, during the present session, the favorable consideration of Congress.

The mineral lands were transferred by Congress to this Department by acts of 1st and 3d March, 1847. After obtaining all the information in my power, the law was carried into effect by the appointment by me of Doctor C. T. Jackson, of Boston, to make the geological survey of the Lake Superior land district, in Michigan, and of Doctor D. D. Owen, of Indiana, to make a similar survey of the Chippewa district, in Wisconsin and northern Iowa. The appointment of agent to collect the rents, &c., by those acts, was conferred by me upon Colonel D. R. McNair, of Kentucky, with whom was associated General E. J. Roberts, of Michigan, as assistant. Copies of the instructions which were given by me, in April last, to Messrs. Jackson and Owen, as well as to

Mr. McNair, the agent, and General Roberts, his assistant, are hereto annexed; and these four gentlemen have all zealously performed their duties. It will be perceived, that the instructions given by this Department to Messrs. Jackson and Owen, contemplate a complete geological and topographical description of this great region, together with the barometrical and hydrometrical observations, and a series of observations on the dip and intensity of the needle, as intimately connected with the geological and mineralogical character of the country, and as leading to results interesting to the cause of general science. From the preliminary reports already made by Doctors Jackson and Owen, this Department feels well assured that both those gentlemen will fully sustain that high reputation for perilous and laborious exploration of new regions, as well as for high scientific attainments, which induced this Department to confer those appointments upon them. It was my pleasing duty to direct all the geological and mineralogical specimens obtained, in conformity with the act of 10th August, 1846, establishing the Smithsonian Institution, to be deposited, with a view to their transfer to Professor Joseph Henry, the secretary thereof, whose great discoveries have contributed so large and important an addition to the cause of science, conferred so much honor on this, his native country, and attracted the admiration and applause of the distinguished men engaged in scientific pursuits in every portion of the globe. The country being surveyed abounds in mineral wealth, and especially in copper; and when the mines shall become the property of individuals, and the adjacent lands settled and cultivated, so as to unite their cheaper subsistence with more abundant labor, it is believed that this great region, occupying a position nearly central between the Atlantic and the Pacific, must become an important portion of our country. Much time and labor were devoted to the preparation of these instructions, calling to my aid the very able and efficient Commissioner of the General Land Office, to whom the subject was then transferred by me, retaining only the supervisory power required by law.

By the act of the 11th of February, 1847, a bounty in land was designed by Congress for the benefit of the brave men who are vindicating abroad the rights, and maintaining the honor, of their country. By the proviso to that act the sale of these claims is prohibited until a warrant or certificate has issued, indicating, as is believed, the benevolent intention of Congress to secure homes to our soldiers and volunteers. It is deeply to be regretted, however, that the intentions of Congress in this respect are to be defeated by sales of these warrants or certificates at a great sacrifice, which will be obviated to a very great extent for the future, by further restrictions by Congress upon these assignments, and especially by forbidding the sale until the patent shall have issued. If this is not done but very few of these brave men, when their toil and perils shall have terminated, will have retained the right to the homes intended for them by the benevolent policy of Congress. With a view, as far as practicable, to induce the soldiers and volunteers to retain their rights, it was decided by this Department, after a conference with the Secretary of War, who concurred in this opinion, that, if the soldier or volunteer become a preëemptor, he might use his warrant or certificate in

purchase of the lands upon which he had settled, but that no assignee or purchaser could thus use such warrant or certificate in payment of any lands that had not been offered at public sale. Under this decision the warrant or certificate is of more value to the soldier and volunteer than to the purchaser; and there is an additional motive to retain the warrant or certificate. Instructions have also been issued by this Department to the various registers and receivers of land offices that they cannot become the purchasers of these warrants or certificates, or any other land scrip; nor must they become agents for the sale, deposit, or exchange of the same, but confine themselves, as far as these warrants or certificates are concerned, exclusively to receiving the same, when offered for location, as prescribed by law.

The public revenue would be augmented, and a just and liberal policy adopted, if the settlers upon the lands within the prescribed limits of the Milwaukie and Rock river canal were permitted to purchase their settlements at the usual minimum price per acre; and such modification of the existing law, for the benefit of these meritorious settlers, as well as with a view to augment the revenue, is recommended to the favorable consideration of Congress.

The recommendation contained in my last report for the establishment of ports of entry in Oregon, and the extension there of our revenue laws, is again respectfully presented to the consideration of Congress, together with donations of farms to settlers and emigrants, and the grant of a school section in the centre of every quarter of a township, which would bring the school-house within a point not exceeding a mile and a half in distance from the most remote inhabitant of such quarter township. This measure, as regards the additional school sections, would be highly beneficial in all the new States and Territories. In Oregon, as a general rule, the lands are much less valuable than those in the great valley of the West; and important as it is to all our great interests, and especially as connected with our commerce with Asia and the western coast of America, that Oregon should be rapidly settled with a large population, these measures would be attended with the most happy results. Such a system, whilst it would strengthen the attachment to the Union of the inhabitants of that distant region, would rapidly augment its settlement and population, and bring back in large revenues through the custom-house an ample return to the Government for the adoption of a policy so just and liberal.

Table D contains a full statement of all the Treasury notes paid under the act of the 10th of August last, amounting, on the first of the present month, to the sum of \$33,067 06.

Table E exhibits the amount of the public debt and interest paid from 1st December, 1846, to 1st December, 1847, including the reimbursement of Treasury notes under acts prior to act of 22d July, 1846, under act of 22d July, 1846, and under act of 28th January, 1847, amounting in principal to the sum of \$9,046,511 85, and in interest to \$1,433,850 29.

Table F, hereto annexed, shows the public debt due on the 1st December, 1847, \$45,659,659 40; the amount of the debt due on the 4th March, 1845, \$17,788,799 62, leaving the balance, being the debt incurred since the 4th March, 1845, \$27,870,859 78. The same table

exhibits the reduction of the debt due on the 4th March, 1845, by payments made since that date, to \$16,476,010 75.

Table G exhibits the amount available on the 1st October, 1847, of the loans of 1846 and 1847, being of the loan of 1846, then available, \$1,648,900 55, and of the loan of 1847, \$4,636,394, and of the aggregate of both, \$6,285,294 55.

Table H shows the amount available on the 1st December, 1847, of the loans of 1846 and 1847, being of the former then available, \$902,950 55, and of the latter, \$3,299,878, and of the aggregate of both, \$4,202,828 55.

Table I exhibits a statement of Treasury notes under act of 22d July, 1846, issued in exchange for specie deposited in 1847, amounting to \$965,750.

Table K exhibits a statement of six per cent. Treasury notes, issued in exchange for specie deposited to the credit of the Treasurer of the United States, under act of 28th January, 1847, amounting to \$15,469,800.

Table L exhibits the amount of Treasury notes issued at 5.2-5 per cent. interest, in exchange for specie, under act of 28th January, 1847, amounting to \$471,000.

Table M exhibits the reimbursement of Treasury notes monthly, from 1st December, 1846, to 1st December, 1847, amounting to \$8,971,791 66.

Table FF gives the items in detail of the debt of the United States due on the 4th of March, 1845.

Table N shows the transfers made to New Orleans, in specie, from the 1st January, 1847, to the 1st December, 1847, being \$8,616,517 30.

Table X gives the amount of Treasury notes paid in for public lands during the 4th quarter of 1846, and the 1st, 2d, and 3d quarters of 1847.

Table KK exhibits the amount of Treasury notes paid in for duties from 1st December, 1846, to 1st December, 1847, including the amount of \$101,850, paid into the custom-houses in April last, at par, being the month in which the loan for \$18,000,000 was negotiated; from which Congress will observe the gradual appreciation of these notes in the market, and their partial discontinuance for a short time, in revenue payments, and subsequent renewal of the payments of Treasury notes for duties.

Table P exhibits separately the monthly issue of Treasury notes from 1st January, 1847, to the 30th November, 1847, inclusive, under the acts of July 22, 1846, and of 28th January, 1847—being under the former act \$2,794,100, and under the latter \$17,762,950, and in the aggregate of both \$20,557,050.

Table Q exhibits the yearly payments on account of the principal and interest of the public debt from 1791 to 1847, both inclusive, amounting in the whole to the sum of \$483,800,498 79.

This table is the recorded evidence of the will and the ability of the American Union to discharge all its obligations, the amount of debt now due being \$45,659,659 40—a sum less than one-tenth of the amount of principal and interest of the public debt which we have already paid. These payments were made with uniform punctuality, and commencing

with heavy amounts at periods when our population was greatly less than one-fifth of its present numbers, and when its ability to meet its engagements was even in a smaller proportion.

It is impossible for any American citizen to regard this evidence of the honor and good faith of his country with any other feelings than those of pride and satisfaction. In war and in peace our country has maintained her honor unsullied, and resolved, through every sacrifice of blood and treasure, that it must and shall be preserved.

The constitutional Treasury went into effect on the 1st of January last; and the business of the Government under this act, during the last eleven months, has been conducted in specie; of which, as appears by table U, there was received during the last eleven months, for loans, customs, lands, and miscellaneous collections, the sum of \$48,667,886 18 in specie, and the sum of \$48,226,516 31 during the same eleven months disbursed in specie.

In New York (see table Y) during the month of August last \$3,340,706 48 in specie was received by the collector of that port, and in the last eleven months by him in specie \$18,615,422 26. During the same month of August there was deposited (see table GG) the sum of \$5,795,720 92 with the assistant treasurer of that city, and transferred from, or disbursed by, that officer. The receipts and disbursements of the Government in specie, during the last eleven months, have amounted together to the sum of \$96,894,402 49; and not a dollar has been lost to the Treasury, nor any injury inflicted upon any branch of commerce or business. The constitutional Treasury has been tried during a period of war, when it was necessary to negotiate very large loans, when our expenditures were being increased, and when transfers unprecedented in amount were required to distant points for disbursement. During the last eleven months the Government has received, transferred, and disbursed more specie than during the whole aggregate period of fifty-seven years preceding—since the adoption of the Constitution. To render the system still more safe, useful, and economical; to define more clearly the powers of the Department, and especially to render more secure “the public money in the hands of disbursing agents,” the amendments suggested in my last annual report, (including the establishment of a branch mint at New York,) and which received the sanction of the House of Representatives during the last session, are again recommended to the favorable consideration of Congress. During the year ending 30th June, 1847, our imports of specie were \$24,121,289, (see table T,) most of which under former systems, must have gone into the banks, to have been made the basis of issues of their paper to the additional amount of fifty or sixty millions of dollars. Such an expansion, during the last spring and summer, accompanied by still higher prices, and followed by a greater fall, and by bankruptcies in England to an extent heretofore unknown, finding our banks and credit greatly expanded, and reacting upon this expansion, would have produced a revulsion here exceeding any that has heretofore occurred in the country. A general suspension of the banks would probably have resulted; depressing the wages of labor and prices of property and products; affecting injuriously the operations and credit even of the most solvent, and producing extensive bank-

ruptcies. From this revulsion we have been saved by the constitutional Treasury, by which the specie imported, instead of being converted into bank issues, has been made to circulate directly to a great extent as a currency among the people—having been received here during the last eleven months by the new orders of this Department under the act of 9th February, 1793, and the zealous coöperation of the able and efficient head of the mint at Philadelphia, to the unprecedented extent of \$20,758,048 12; and there are thousands of our citizens now solvent and prosperous, who have been saved from ruin by the wholesome operation of the constitutional Treasury. The banks that so unwisely opposed the system have been rescued, probably, from another suspension; their stockholders, depositors, and note-holders, from severe losses; and the country and Government from the ruinous effects of a depreciated paper currency. If the union of the Government with the banks had continued, and their suspension and the depreciation of their paper occurred during the war, requiring large specie disbursements, which suspended banks could not furnish, consequences the most disastrous to the honor and the interests of the country must have ensued. The Government is now disconnected from banks, and yet its stock and notes are at par, although we have been constrained to contract heavy loans, and to keep larger armies in the field than at any former period. But during the last war, when the Government was connected with banks, its six per cent. stock and Treasury notes were depreciated twenty-five per cent., payable in bank paper twenty per cent., below par; thus amounting to a loss of forty-five cents in every dollar upon the operations of the Government. In my first annual report to Congress, on the 3d of December, 1845, in recommending the adoption of the constitutional Treasury, the following observations were made:

“Nor will it be useful to establish a constitutional Treasury if it is to ‘receive or disburse the paper of banks.’”

“If paper, in whatever form or from whatever source it may issue, should be introduced as a circulation by the constitutional Treasury, it would precisely to that extent diminish its use as a means of circulating gold and silver.”

During and before the commencement of the last session of Congress, it was thought by many that this measure could not operate successfully during war, and that large loans could not be negotiated if the payments were required in specie. The Department, however, adhered to the recommendations of its first report, believing that the Government would be rendered stronger by the divorce; and that, if the Treasury should resort to banks to negotiate its loans or supply its revenue, both, if the war continued, would be involved, as they were in the war of 1812, in one common ruin. During the months of June, July, and August last, (per table N,) the sum of \$6,000,000 was transferred from the assistant treasurer of New York for necessary disbursement at New Orleans and in Mexico. Heretofore, the public money being deposited with the banks, and loaned out to their customers, when such enormous transfers were made, a contraction of the banks with ruinous losses, must have ensued; but the money of the Government is now transferred from New York to New Orleans, and scarcely affects business or the

money market, because the transactions of the Government are disconnected from those of the banks. When the Government formerly received and disbursed only the paper of banks, whenever a revulsion and numerous bankruptcies occurred in England, they universally reacted upon our perilous paper system, so as to create a pressure in our money market, a large and sudden contraction of the paper currency, a calling in of heavy loans by the banks, and, as a consequence, many failures and most frequent suspensions of specie payments. Now, for the first time in our history, although failures in England of the most unprecedented magnitude have occurred, including banks and bankers, yet our banks and credit are sound and stable, and the business of the country is still prosperous and progressive.

Nothing is more injurious to all classes, but especially to our manufacturers, than the expansions, contractions, and fluctuations of the bank paper system, vibrating with every considerable change of the public moneys held by them as depositories. This perilous and seductive bank paper system opens temporarily and beyond the wants of the country, a market here for foreign imports, not in exchange for exports, but for credit; the redemption of which drains the country of its specie, contracts the paper currency, forces, at a sacrifice, the sale of domestic fabrics, and depresses the industry of the whole country. Domestic manufactures require for their permanent and successful operation the basis of specie, checking vibrations and inflations of the paper system, confining our imports to the wants of the country, and preventing the temporary purchase of foreign goods for credit, and not for exports, which always results in disturbance of the money market and in injury to the country. If our manufacturers desire great advantages from the home market, it must be abundantly and permanently supplied with a large specie circulation, which alone can sustain that market for a number of years, and prevent those calamities which must follow an inflated paper currency. A home market for our manufactures, when based upon specie and low duties, is solid, permanent, and augmenting; but when founded upon paper credits, it is inflated one year only to be depressed the next, or some succeeding year—thus depriving the manufacturer of any well-assured and permanent domestic market. The bank deposite year, (1836,) when we were importing grain, contrasted with 1847—the year of divorce of the Government from banks—exhibits the delusive inflation of the one with its succeeding disasters, and the solid prosperity of the other; resisting thus far, to a great extent, the revulsion in England, and proving the good effects of the union of low duties and the specie-receiving and specie-circulating constitutional Treasury.

I renew my former recommendation for the establishment of a branch of the mint of the United States at the city of New York. During the last eleven months, commencing on the 1st of January last, the amount of coin actually paid in to the assistant treasurer at that city was (as per table HH) \$29,904,744 19, nearly all of which was in foreign coin—a large portion of which, as far as practicable, was transferred and recoined into our own coin at the mint at Philadelphia. The whole of that foreign coin, however, ought to have been at once recoined at the city where it was received, and, in addition, the large amount of coin and bullion

which is constantly arriving there, and does not find its way into the office of the assistant treasurer, but, as foreign coin, is deposited with the banks, and never becomes a circulation to any great extent among the community, all which would also be at once converted into American coin, without loss or delay, if a branch of the mint were located at the great emporium of the commerce of the Union.

Under the salutary provisions of the constitutional Treasury law, the experience of this year has proved that a sum not exceeding \$3,000,000 is all that need be retained in the Treasury as a surplus to meet the wants of Government, or to supply the mint and branch mints with an abundant and sufficient sum for coinage, thus saving, in this way, the interest on \$1,000,000 to our country. The treasurer of the mint at Philadelphia, and of the branch mint at New Orleans, are also assistant treasurers, to and from whom transfers of specie (nearly all of which is received in foreign coin) can be made under the provisions of the constitutional Treasury. Under the act of 9th February, 1793, providing for the recoinage of foreign coin at the mint, instructions were issued by me to carry that act fully into effect. Under these orders, transfers are made of the foreign coin to the mint and branch mints for recoinage, and the amount coined since the 1st January last, up to the 1st December, was \$20,758,048 12, of which the sum of \$3,035,953 80 was coined in the month of November, 1847; and if this should be continued for the present month, it would make the coinage of the first year of the constitutional Treasury \$23,844,001 92.

Table R exhibits the yearly coinage from 1793 to 1st December, 1847, amounting in the whole to \$143,238,370 54; showing that the amount coined this year would be about one-sixth of the aggregate coined in the fifty-five years from the first coinage in 1793 to the close of the present year.

Table S gives the coinage each month this year from the 1st January to the 30th November.

Most of this coinage has been, by converting foreign gold coins, which will not circulate among our people, into American gold coin, which is now going into much more general circulation; and during the ensuing year it is expected that the coinage of specie from the silver that must be brought in from Mexico, in exchange for our imports there, as also for the new issue of Treasury notes now asked from Congress as constituting a part of the loan recommended, will, it is believed, greatly augment the coinage of silver during the ensuing year.

Under the export duty upon specie now existing in Mexico, it is believed that when the new Treasury notes now asked for shall be issued, they may be sold, it is to be hoped, to a considerable extent, on account of the Government, for specie, at a premium in Mexico; and as the Government funds will not be subject to the export duty, the specie may be brought into the country by this Department, in exchange for these notes, and re coined at the mint in New Orleans into American coin.

It has been seen that the amount of foreign coin, or bullion, coined this year at our mint and branch mints, under the new orders of this Department, estimating December the same as November, would be \$23,844,001 92; at which rate we would soon supply our own people

with our own coin, and in time, also, with our augmenting commerce, Americanize, to a great extent, the coin of the world; and thus introduce our simple and beautiful decimal currency gradually throughout all nations, substituting it for the complex system of pounds, shillings, and pence, or of doubloons, ducats, and rupees, which retards business and complicates accounts.

Heretofore, the world has supplied us with foreign coin, which will not circulate among our people, because of its extreme complexity; but now our own coin is flowing into the channels of our own circulation, and must soon begin to diffuse itself into other nations for their benefit as well as our own. The three things which most concern the progress of the wealth of the world, are free trade and uniformity in coinage and in weights and measures. Coins, as weights and measures, for the benefit of all nations, ought to be uniform throughout the world; and if our decimal system of coinage should be more simple and perfect than that of any other nation, it ought to be, and ultimately will be, adopted, and lead, as far as practicable, to the introduction of the decimal system of weights and measures, or at least its simplification, so that ultimately the coin and the weights and measures may be simple and uniform throughout the world.

Table T shows the imports and exports of specie for the fiscal years ending 30th June, 1846, and 30th June, 1847; being for 1846 an import of \$3,777,732, and the export \$3,481,417, leaving the gain of specie that year \$296,315; and in 1847, the specie imported was \$24,121,289, and the export \$1,845,119, leaving the specie gained in 1847, \$22,276,170.

Table U shows the amount received in specie from all sources—customs, lands, miscellaneous, and loans, from 1st January, 1847, to 1st December, 1847, being \$48,667,886 18, and the amount of disbursements in specie during the same period, \$48,226,516 31; showing the aggregate of receipts and disbursements in specie during the first eleven months of the new system, \$96,894,402 49; and proving that the Department has been enabled, during the last eleven months, to circulate by disbursements among the people the sum of \$48,226,516 31, under the specie-receiving and specie-circulating constitutional Treasury.

Annexed are tables (marked 1 and 2) showing the market value, as also the actual sales of Treasury notes and United States stock in the market at New York and New Orleans, from the prices current of those cities, from December 1, 1846, to December 1, 1847; as also a table (KK) showing the amount of Treasury notes received each month in payment for duties—\$2,029,900 in the whole from 1st December, 1846, to 1st December, 1847; from which Congress may judge of the probable rate at which another loan can be effected. These tables show how much these stocks and notes have fluctuated, being at a rate occasionally below par, for a long time at par, subsequently several per cent. above par, and again, upon the 1st of the present month, at par in New York and New Orleans. These notes (per table KK) were paid in for public dues during every month from 1st December, 1846, to 1st December, 1847, to the amount of \$2,029,900; and during April, 1847—the month in which the loan for them was negotiated at a premium—they were paid in for customs to the amount of \$101,850. They are now being

used, to some extent, in payments to the Government, and may be regarded as at par. The total amount of the Treasury notes advertised was \$18,000,000, and the amount of the bids, as exhibited in table 3, hereto annexed, \$57,722,983; of which the sum of \$2,839,800 was bid for at par, and \$54,883,183 above par. The notes were assigned to the highest bidders, at rates varying from one-eighth of one per cent. to two per cent. above par—all the lower bids being, of course, rejected; and the table last above mentioned will exhibit fully and in detail the course pursued on that occasion. The law conferred the power to have exchanged all these notes for specie, without advertisement, with any one, at or above par; but, in hopes of obtaining a premium for the loan in whole or in part, bids were invited for the amount of \$18,000,000.

Annexed is a copy of the advertisement for this loan, (marked 5,) dated 9th of February, 1847, having been issued during the session of Congress, and extensively published throughout the Union, from the 9th of February to the 10th of April, 1847. The remainder of the loan beyond the amount advertised was exchanged at par, partly for money to be deposited without charge at New Orleans, where the wants of the Government were great, and the rest paid out chiefly in Treasury notes at par to the Smithsonian Institution, also to other creditors of the Government; the notes at that time being generally at par, and the wants of the Government requiring the use of the money before it could be obtained upon the advertisement. On the 22d October, 1846, (as per printed notice hereto annexed, marked 4,) the Department advertised for the exchange of \$3,000,000 of Treasury notes at par for deposits of specie with the assistant treasurers. For a considerable time but very few of such deposits were made, or Treasury notes thus taken; and from this long delay, and continued reluctance upon the part of the community in taking these Treasury notes at par, although at any time after the 28th of January last they were convertible into the twenty years' six per cent. stock at par, many of the notes heretofore offered at par not having been taken at the date of my advertisement of the 9th of February last, serious doubts were entertained whether the whole of the new loan could be taken at or above par. It had been usual heretofore with my predecessors, in advertising for loans, to emit no sum to any individual under \$25,000; but, with a view to insure the largest possible subscription, and at the best rates, and to diffuse the loan as far as practicable throughout all classes of the community, bids were authorized to be received by the advertisement as low as the lowest denomination of Treasury notes permitted by law—namely, fifty dollars. It was the duty of the Department to accept nothing but specie—being the first loan ever negotiated in specie from the foundation of the Government down to that date, and the first loan, except that of last fall, ever thus negotiated at or above par during a period of war. The magnitude of the loan, the fluctuations below par of the previous stock and notes, the untried, and, to many, alarming restraining operation of the constitutional Treasury, the heavy expenditures of the war, and the requirement of all the payments from time to time in specie, were deemed by many as insuperable obstacles to the negotiation of the whole of the loan at or above par. But, under the salutary provisions of the constitutional

Treasury, the credit of the Government was in truth enhanced by receiving and disbursing nothing but coin; thus placing all its transactions upon a basis more sound and entitled to higher credit than when it held no specie, had no money in its own possession, and none even in the banks to pay its creditors but bank paper. Then, it was dependent upon the credit of the banks, and was subjected to every fluctuation which affected their credit. Now, it stands upon the basis of specie, so as to be above all suspicion of discredit, whilst by its demand for coin for revenue payments it sustains not only its own credit, but renders more safe the credit and currency and business of the whole Union.

By the act of Congress of 3d March, 1845, this Department was authorized to select a plan for the erection of a custom-house in the city of New Orleans. By the act of 3d March, 1847, the sum of \$100,000 was appropriated towards the erection of the custom-house, on the custom-house square, or so much thereof as could be procured by the Department. After some delay, I was enabled to obtain a cession from the first municipality of New Orleans of the whole of this square, which munificent donation to the Government has been estimated as of nearly the value of \$500,000. Commissioners have been appointed to aid in carrying the law into effect, and instructions issued to them, a copy of which is hereto annexed. Much time was occupied and great attention bestowed in examining the various plans and estimates submitted. As a custom-house is designed exclusively for the transaction of business, everything calculated merely for ornament or display was rejected, and that plan selected which united good taste with the greatest economy and the largest and best accommodations.

In a building of such magnitude and importance, it appeared to me necessary, before expending any part of the appropriation, to procure the best talents that could be obtained to direct the construction of the work; and I have, it is believed, succeeded in securing the services of a gentleman of high scientific attainments and great practical experience. Upon my application to the War Department, Major William Turnbull, of the Topographical Corps, will, it is hoped, be detailed for this work. The great aqueduct across the Potomac, at Georgetown, admitted both in Europe and in this country to be one of the greatest works of the age, was constructed under the direction of this gentleman; and wherever he is known, the greatest confidence is reposed in his talents and worth, and especially in his judicious and economical expenditure of the public money. Further estimates and specifications will be submitted to Congress at the earliest practicable period. The thanks of this Department have been already tendered to the first municipality of New Orleans for the munificent donation of the entire custom-house square made by them to the Government. In other cities where custom-houses have been erected, large sums were paid by the Government merely for the ground; but here, the best site in New Orleans, covering an entire square, has been bestowed as a gift; and this fact, together with the great and growing commerce of New Orleans, the increased and increasing revenues collected there, being the depôt of the greatest and richest valley of the globe, and destined to surpass in business, wealth, and population, nearly every other city, renders it just

and proper that a building commensurate with the future growth and progress of New Orleans should be erected, and that it should be placed upon an equal footing with other cities where Congress have paid for both the ground and the building; and it will be the anxious desire of this Department, with the sanction of Congress, to make the building a model of usefulness and economy. The action of the Department as to the erection of other custom-houses authorized by Congress, will be made the subject of a special report at an early period of the session.

This Department has proceeded, aided by the Fifth Auditor of the Treasury and the Chief of the Topographical Bureau, to carry into effect the act of the 3d of March, 1847, requiring the Secretary of the Treasury to cause certain light-houses and other public works to be erected, as well as to execute the other duty devolved upon the Department in regard to the light-house establishment. If we would extend our foreign and coastwise trade, and make our country the depôt of universal commerce, our coast as well as lakes must be well lighted, and the coast survey must ascertain and give accurate, minute, and faithful charts of all the points accessible to commerce. In my report to Congress of the 5th August, 1846, our light-house system was fully discussed, a comparison instituted between it and the European system, and the refracting or lenticular apparatus strongly recommended to the adoption of Congress. At the same time the Department suggested the organization of a board, attended with no expense, consisting of the Fifth Auditor, the Superintendent of the Coast Survey, two officers of the Navy, an officer of the Engineers, as also of the Topographical Corps, who would combine the information possessed by no one individual as regards our coast and navigation, the location and construction of the houses, the proper apparatus to be employed in lighting, as well as to the administrative duties appertaining to the system. As the safety of life as well as property is involved in the improvement of our light-house system, the organization of this board is respectfully recommended to the consideration of Congress.

The survey of the coast of the United States under the superintendence of Professor A. D. Bache, has made great and rapid progress, having been carried during the past year into eighteen States on the Atlantic and Gulf of Mexico, including Maine on the northeast, and Texas on the southwest. The publication of the results has also kept pace with the extension of the field work. The plan developed by the superintendent, in successive annual reports, for the execution of this work, and the estimates, have received the approval of this Department. The sums asked for are believed to be the smallest consistent with the due progress of this great work. The introduction of steam vessels in the hydrographic will tend greatly to expedite that branch of the coast survey.

Annexed is a table marked LL, containing the value and description of foreign goods in warehouse, at the close of the last quarter, in the several ports of the Union. By the warehousing act this Department is required to make such regulations from time to time as may be necessary to give full effect to the law, and to report to each succeeding session of Congress such regulations. Those heretofore made under the large and

continuous discretionary powers granted by this act to the Department, were reported to Congress at the last session. After examining the practical working of the system under these regulations, it seemed to me susceptible of improvement; and as it was entirely new here, I proceeded to collect information in regard to it in those countries where it had been, for so many years, in full and successful operation. Accordingly Messrs. C. C. Walden and D. P. Barhydt, of the New York custom-house, were sent by me to Europe last August, under specific and detailed instructions (a copy of which is annexed) to investigate the operation of the system in Great Britain and elsewhere in Europe, and report to me the results. The warehousing system as it exists in Great Britain, as also in France and Belgium, was investigated by them—the fullest information being kindly afforded to them by the gentlemen connected with those establishments abroad, and especially in Great Britain. All the details were obtained by them and communicated in an able and voluminous report to me, with an appendix covering several volumes of general as well as specific and detailed information, together with all the forms for the transaction of business, and the most full and minute information as to the mode of conducting the same. The system was found to be the most perfect in Great Britain, where it had long been in successful operation and cherished by all parties, whether for or against protection. It is one of the principal means by which Great Britain has built up her commerce and navigation, extended the market for her fabrics, and placed under her control for so many years the exchanges and trade of the world. She has thus made London the great *depôt* where not only all her own fabrics could be purchased, but also assorted cargoes of the products and fabrics of all other nations. According to the report of these gentlemen, the value of the goods of all kinds in warehouse in Great Britain is \$387,200,000. The buildings, docks, and structures erected under free competition, almost exclusively by private enterprise, for the convenient storage of these goods in London, are estimated to have cost \$40,000,000. Great as was the importance attached by this Department to the introduction here of the warehousing system, and earnest as was the recommendation for it in my first annual report, the results, as ascertained in England, surpass my highest expectations. There it is regarded by their intelligent manufacturers as among the most important means of bringing customers to their own doors to purchase assorted cargoes, including their own manufactures.

It is thus Great Britain seeks, for the products of all her industry, the markets of the world; and this is what we must do, if we would compete with her successfully for those markets for the products of all our industry, including manufactures. The report of Messrs. Walden and Barhydt has been very recently made to me, and is herewith communicated to Congress, retaining for reference the voluminous appendices in the Department, subject, however, at all times, to the call of Congress. At the earliest practicable period I will make such further regulations as are authorized by the powers delegated to me by the fifth section of the warehousing act, and will report the same to Congress. The American manufacturer, the farmer and planter, in enlarged markets at home and abroad, and in the sale of their products and fabrics to complete

assortments, will derive the greatest advantage from the system; whilst the merchant and those concerned in navigation will find an increased business and augmenting profits; property in our warehousing cities will be rendered more valuable, and every branch of industry stimulated and improved. A commercial nation without warehousing accommodations is like a merchant without a store-house; and no nation can enter upon the field of fair and open competition with other countries without such a system.

The new tariff has now been in operation more than twelve months, and has greatly augmented the revenue and prosperity of the country. The net revenue from duties (see table NN) during the twelve months ending the 1st of December, 1847, under the new tariff, is \$31,500,000; being \$8,528,596 more than was received during the twelve months preceding, under the tariff of 1842. The net revenue of the first quarter of the first fiscal year, under the new tariff, was \$11,106,257 41; whilst in the same quarter of the preceding year, under the tariff of 1842, the net revenue was only \$6,153,826 58. If the revenue for the three remaining quarters should equal in the average the first, then the net revenue from duties, during the first fiscal year of the new tariff, would be \$44,425,029 64. If, however, the comparison is founded on all the quarterly returns for forty-eight years, (as far back as given quarterly in the Treasury records,) and the same proportion for the several quarters applied to the first quarter of this year, it would make its net revenue \$40,388,045, (per table C.) Although the net revenue from duties already received, being \$15,506,257 41 during the five months of this fiscal year, would seem to indicate its probable amount as not less than \$35,000,000, yet it is estimated at \$31,000,000 for the fiscal year ending the 30th of June, 1848, and \$32,000,000 for the succeeding year, in view of the possible effects of the revulsion in Great Britain. Although our prosperity is ascribed by some to the famine there, as though Providence had made the advance of one country to depend upon the calamities of another, yet it is certain that our trade with Great Britain must be greater in a series of years, when prosperity would enable her to buy more from us, (and especially cotton,) and at better prices, and sell us more in exchange, accompanied by an augmentation of revenue.

In my report of the 22d of July, 1846, it was shown that the annual value of our products exceeds three thousand millions of dollars. Our population doubles once in every twenty-three years, and our products quadruple in the same period—that being the time within which a sum, compounding itself quarter-yearly, at six per cent. interest, will be quadrupled—as is sustained here by the actual results. Of this three thousand millions of dollars, only about \$150,000,000 was exported abroad, leaving \$2,850,000,000 used at home; of which, at least, \$500,000,000 is annually interchanged between the several States of the Union. Under this system, the larger the area, and the greater the variety of climate, soil, and products, the more extensive is the commerce which must exist between the States, and the greater the value of the Union. We see then, here, under the system of free trade among the States of the Union, an interchange of products of the annual value of at least \$500,000,000 among our twenty-one millions of people; whilst the total amount of our

exchanges, including imports and exports with all the world besides, (containing a population of a thousand millions,) was last year \$305,194,260; being an increase since the new tariff, over the preceding year, of \$70,014,647; yet the exchanges between our States, consisting of a population of twenty-one millions, being of the yearly value of \$500,000,000, makes such exchange of our own country equal to \$23 81. per individual, annually, of our own products, and reduces the exchange of our own and foreign products, (our imports and exports considered as \$300,000,000 with all the rest of the world,) to the annual value of thirty cents to each individual; that is, one person of the Union receives and exchanges, annually, of our own products, as much as seventy-nine persons of other countries. Were this exchange with foreign countries extended to ninety cents each, it would bring our imports and exports up to \$900,000,000 per annum, and raise our annual revenue from duties to a sum exceeding \$90,000,000. An addition of thirty cents each to the consumption of our products exchanged from State to State by our own people, would furnish an increased market of the value only of \$6,300,000; whereas, an increase of thirty cents each, by a system of liberal exchanges with the people of all the world, would give us a market for an additional value of \$300,000,000 per annum of our exports. Such an addition cannot occur by refusing to receive in exchange the products of other nations, and demanding the \$300,000,000 per annum in specie, which could never be supplied. But, by receiving foreign products at low duties in exchange for our exports; such an augmentation might take place. The only obstacles to such exchanges are the duties and the freights. But the freight from New Orleans to Boston differs but little from that between Liverpool and Boston; and the freight from many points in the interior is greater than from England to the United States. Thus the average freight from the Ohio river to Baltimore is greater than from the same place to Liverpool, yet the annual exchange of products between the Ohio and Baltimore exceeds by many millions that between Baltimore and Liverpool. The Canadas and adjacent provinces upon our borders, with a population less than two millions, exchange imports and exports with us less in amount than the State of Connecticut, with a population of 300,000; showing that, if these provinces were united with us by free trade, our annual exchanges with them would rise to \$40,000,000. It is not the freight, then, that created the chief obstacle to the interchange of products between ourselves and foreign countries, but the duties. When we reflect, also, that the exchange of products depends chiefly upon diversity, which is greater between our own country and the rest of the world, than between the different States of the Union, under a system of reciprocal free trade with all the world, the augmentation arising from greater diversity of products would equal the diminution caused by freight. Thus the southern States exchange no cotton with each other, nor the western States flour, nor the manufacturing States like fabrics. Diversity of products is essential to exchanges; and if England and America were united by absolute free trade, the reciprocal exchanges between them would soon far exceed the whole foreign commerce of both; and with reciprocal free trade with all nations, our own country, with its preëminent advantages, would measure its

annual trade in imports and exports by thousands of millions of dollars.

In my last annual report, and that which preceded it, it was proved that the home market was wholly inadequate for our vast agricultural products. We have long had, for grain and provisions, the undivided markets of our own people. But these are not sufficient; and in a single year we have, with abundance of food retained at home, supplied the world with an addition at once during the last year; as shown by table AA, of \$41,332,282 in value of breadstuffs and provisions, bringing the value exported that year up to \$65,906,273. Our manufacturers could not have consumed this surplus, or their non-consuming machines, which are substituted in their workshops for the labor of man. If the energy of our own people can add \$41,332,282 to the export and supply of our breadstuffs and provisions in a single year, what could they not add to such products if they enjoyed free of duty the markets of the world? By table BB, it appears that the augmentation of our domestic exports, exclusive of specie, last year, compared with the preceding, was \$48,856,802, or upwards of 48 per cent.; and at the same rate per cent. per annum of augmentation, would amount in 1849, per table CC, to \$329,959,993, or much greater than the domestic export from State to State. (See tables from 7 to 12, inclusive.) The future percentage of increase may not be so great; but our capacity for such increased production is proved to exist, and that we could furnish these exports far above the domestic demand, if they could be exchanged free of duty in the ports of all nations.

The energetic American freeman can and does perform far more effective labor in a day than what is called by the restrictionists the pauper labor of Europe; and, therefore, the employer here can pay more for a day's toil to our workingmen. Measured by the day, the wages here may be higher than in Europe; but measured by the work done on that day, there is but little difference. And when all our capitalists (as some already have) shall find it to be their true interest, in addition to the wages paid to the American workman, to allow him voluntarily, because it augments the profits of capital, a fair interest in those profits, and elevate him to the rank of a partner in the concern, we may then defy all competition. This is the same principle, illustrated by uniform experience, proving that he who rents his farm, builds his house, sails his ships, or conducts any other business upon shares, realizes the largest return, and that he who works by the job produces more in the same time than the laborer whose wages are paid by the day. The skill, energy, and industry, the interest and pride in success, the vigilance and perseverance that will be manifested by our intelligent workingmen under such a system, will far more than refund to capital such reasonable participation in its profits, and enable such American establishments to supply all the nations of the world. The introduction of this system will be voluntary, because it is most just and beneficial to all parties. It is the participation of all our people in the Government, that is one great cause of our prosperity; and the participation of our workingmen in the profits of our industrial establishments would exhibit similar results. Our whale and other fisheries present strong evidences

of the success attending American industry, where our intelligent freemen—the workingmen of the concern, stimulated by a just participation in the profits—have driven from the most distant seas the whale-ships of most other nations, and nearly monopolized this pursuit. The intelligent workingmen of our country are far better prepared for the adoption of this truly republican system than those of any other nation; and this elevation of the toiling millions of America to a just participation in the profits of that capital which is made fruitful only by their industry, will yet enjoy as great a triumph as that unfettered trade and untaxed and unrestricted labor with which it ought to be, and certainly yet will be, proudly associated. Under this system, the laboring men, whilst they receive the full wages heretofore allowed them, would also participate, to a reasonable extent, in the profits, as an addition to their wages, and a most powerful and certain stimulus to render their labor more productive, and thus increase, for the benefit of all concerned, the capitalist and workingman, the profits of the establishment. What is called the pauper labor of Europe, is already inferior to our labor, but would be rendered still more, powerless to compete with us when labor here participated with capital in the profits. When we reflect that the working freemen of the Union must constitute the great mass of the people whose votes will control the Government, and direct the policy of the nation, the superior comfort, education, intelligence, and information necessarily resulting to them from this improvement of our social system, are important to the successful progress and perpetuity of our free institutions, and must be grateful to every republican patriot and lover of mankind. Whilst all have derived great benefits from the new system, it is labor that has realized the largest reward. It was contended by the advocates of protection that it enhanced the wages of labor, and that low duties would reduce wages here to the rate allowed to what they call the pauper labor of Europe. On the contrary, the opponents of high tariffs insisted that labor, left to seek freely the markets of the world, would find for its products the best prices, and, as a consequence, the highest reward for the labor by which they were produced. The duties have been reduced, and yet wages have advanced, and are higher now than under any protective tariff. There are many more workingmen concerned in other pursuits than in manufactures, and with much less machinery as a substitute for labor; and by depressing agriculture, commerce, and navigation—by restricting their business and the markets for their products—the wages of those engaged in such pursuits are reduced; many workmen also lose employment; and, competing for work in manufactures, the wages of all are diminished.

It is not only the reduced duties that have produced these happy results, but the mode of reduction—the substitution of *ad valorem* for unequal and oppressive minimum and specific duties. The higher duty was thus always imposed, by the very nature of the duty, upon the articles of the lowest value, consumed by the poor, and the lower duty assessed upon the articles of higher value, used by the more wealthy, often operating as a duty of 10, 20, or 30 per cent. upon the high-priced goods, and of 100, or 200 per cent. *ad valorem* upon articles of lower

price. Nearly the entire burden of the tariff was thus thrown upon labor, by whose wages, chiefly, the cheaper articles were purchased, whilst capital, with whose profits the more costly goods were bought, was almost exempt from the tax. It never would have been tolerated to have imposed a duty of 10, 20, or 30 per cent., by name, upon costly articles, and 100 or 200 per cent. upon cheaper fabrics, when the *ad valorem* rates would have exhibited the injustice and inequality of the duty; but it was accomplished by minimum and specific duties, which assessed a higher duty, in proportion to value, upon the cheaper articles, and the lower duty upon similar articles more costly in price, thus imposing the higher duty upon labor and the wages of labor as effectually as though the tax-gatherer had collected from the workingman a third or fourth of his wages every day, whilst capital was comparatively exempt from taxation. Such is the system which has been overthrown by the substitution of the reduced *ad valorem*, operating the reverse of the former system, in favor of the poor and the wages of labor, as far as any tariff can so operate, and, as we see, even with lower duties collecting a larger revenue. A tax in proportion to the value of imports or property must always be more productive than one which is the reverse of that rule, or which disregards it altogether. Thus, if we impose a tax of ten dollars each upon all houses, it must produce less revenue than the *ad valorem* tax in proportion to value, because the former tax would fall most heavily upon the poor, who are least able to bear it, and more lightly upon the wealthy, who had greater means of payment; and thereby revenue would be diminished. Thus, if the tax of ten dollars were imposed alike on the cabin and the costly dwelling, it would bring less revenue than if the same rate *ad valorem*, beginning with the lowest, at the rate of ten dollars, were assessed in proportion to value upon all houses. Indeed, the tax upon the cabin might be reduced to a dollar, or say one per cent., and applied *ad valorem* to all dwellings, and it would yield a larger revenue than the anti-*ad valorem* specific tax of ten dollars upon all houses, irrespective of their value, which is no more unjust or unequal than the same minimum or specific duties upon hats, caps, boots, shoes, &c., and like articles of import, without regard to their value. The *ad valorem* duty incorporates itself inseparably with the exact value of the article, and collects the tax in exact proportion to the value—the form, which of all others, must yield the largest revenue.

Perhaps the most perfect model of an anti-*ad valorem* tariff was that of New Mexico, by which a duty of \$500 was imposed on each wagon load of goods introduced there, wholly irrespective of the value.

The great argument for protection is, that by diminishing imports the balance of trade is turned in our favor, bringing specie into the country. The anti-protectionists contend that commerce is chiefly but an exchange of imports for exports, and that in diminishing imports we will necessarily decrease exports in quantity or price, or both; that if we purchase more imports we will sell more exports in exchange, and at a better price; and that, if commerce is profitable, we should have a larger balance of trade in our favor, and usually larger imports of specie; and that the profits of commerce, in the increased exchange of our own for foreign products, augment the wealth of the nation. The four protective tariffs

were enacted in 1816, 1824, 1828, and 1842. The compromise act intervened from March, 1833, until after the 30th of August, 1842, and the revenue tariff of 1846 went into operation last year. Let us now look at the effect of high and low tariffs upon the gain of specie during these periods, from 1821, being the earliest date to which the records of the Treasury go back on this subject. From the beginning of 1821 until the commencement of 1833, and from the 30th September, 1842, until 1st July, 1846, our excess of the imports of specie over the exports was \$12,660,312, being an average annual gain of \$791,216, in specie, during these sixteen years of high tariffs, whilst the excess of specie during the eleven years of the compromise act of 1833, and low tariff of 1846, was \$68,507,630, and the average annual gain of specie, \$6,227,967. Omitting the tariffs of 1842 and 1846, and comparing the ten years of comparatively low duties, from 1833 to 1842, with the twelve years under protective tariffs, from 1821 to 1832, we find under the latter an actual loss of specie to the country, by the excess of the exports of specie over the imports, of \$3,851,652, as the result of protection, and a gain during the succeeding ten years of comparatively low duties, of \$46,294,090, or at the rate, per annum, of \$4,629,409, and in the single year under the new tariff, a gain of \$22,213,550, thus exhibiting a uniform gain of specie in the years of low as compared with high duties. The protective theory, founded upon this assumed balance of trade and gain of specie under high tariffs, is disproved by the results, and it is shown by the experience, here of more than a fourth of a century, even as to specie, that it accumulates most rapidly by the gains of trade, under a liberal commercial policy. Let us now see under the same cycles of free trade and protection, whether it is true, as contended, that our domestic exports are not diminished by the restrictive system.

The records of the Treasury do not go back beyond 1821, as regards our domestic exports exclusive of specie. We must, therefore, make the comparison from that date. From 1821 to 1832, both inclusive, under high duties, the aggregate of our exports of domestic produce, exclusive of specie, was \$653,157,527, or at the rate of \$54,429,794 per annum. From 30th September, 1842, to 30th June, 1846, \$377,391,500, or at the rate of \$94,347,875 per annum, making a total aggregate, during these sixteen years of high duties, of \$1,030,549,027, or at the rate of \$64,409,314 per annum. During the compromise act, from 1833 to 30th September, 1842, the total of these exports was \$956,168,288, or at the rate of \$95,616,828 per annum; and in the year ending 30th June, 1847, \$150,574,844, making, in the eleven years of low duties, an aggregate of \$1,106,743,132, or at the rate of \$100,613,012, being an average gain under low as compared with high duties, of domestic exports, exclusive of specie, of \$36,203,698 per annum, and excluding altogether the last year, a gain of \$31,207,514 per annum under low as compared with high duties.

Having thus shown, both as to specie and domestic exports, the great gain in years of low as compared with high duties, let us now compare the low duty and high duty cycles as to our tonnage; foreign and coast-wise.

During the eighteen years of low duties, from 1789 to 1807, (see tables

MM and SS,) our tonnage increased at the rate of 29 41-100ths per cent. per annum; 1832 to 1842, at the rate of 4 53-100ths per cent. per annum; and from 1846 to 1847, 10 81-100ths per cent. in a single year. Such has been the uniform high rate of increase of our tonnage during every period of low duties. Now, under high tariffs, from 1816 to 1832, our tonnage increased 0 30-100ths per cent., being less than one-third of one per cent. per annum; and from 1842 to 1846, at the rate of 5 61-100ths per cent. per annum. If it is said that the increase from 1789 to 1807 was occasioned, to some extent, by the war between France and England, the table which is taken from the records of the Treasury shows that, from 1789 to the close of 1792, immediately preceding that war, which was declared early in 1793, our tonnage increased at the high rate of 60 16-100ths per cent. per annum, when France and England were at peace, before the era of steam navigation, and before the acquisition of Louisiana and the addition of the great Mississippi and the Mexican gulf to the navigable waters of the Union, and when our flag was unknown on the great lakes of the Northwest. The great increase is uniform at all times under low duties, and depressed under high duties, during the whole period of 58 years, from 1789 to 1847.

It is urged, however, that although our foreign commerce may have decreased, yet the home market has augmented in a ratio more than equivalent to the loss of our foreign trade. If this were so, it would be exhibited in the augmentation of our coastwise trade, embracing our lakes and coasts, as well as rivers; the coastwise tonnage, of course, augmenting in the number of vessels, with the goods to be transported between the States. By reference to the same tables, it appears that our coastwise tonnage increased, from 1789 to 1807, at the rate of 22 71-100ths per cent. per annum; from 1789 to 1792, at the rate of 25 23-100ths per cent. per annum; from 1832 to 1842, at the rate of 6 9-100ths per cent. per annum; and in the single year, from 1846 to 1847, 13 15-100ths per cent. Such was the great and uniform increase of our coastwise tonnage under low duties. Now, under high duties, the increase, from 1816 to 1832, was at the rate of 1 50-100ths per cent. per annum, and, from 1842 to 1846, 6 45-100ths per cent. per annum. Thus we see an immense increase, under low as compared with high duties, of the coastwise tonnage; proving that the paralysis of foreign commerce, resulting from the restrictive system affects injuriously the home market and the trade between the States, and furnishing a demonstrative proof that, whether we look at home or abroad, we progress more rapidly under a liberal commercial policy. As the foreign tonnage rose under low duties, (as the tables prove,) so did the coastwise; and as the foreign tonnage declined, so also did the coastwise tonnage; and during the high duties from 1816 to 1832, whilst the foreign tonnage actually decreased at the rate of 0 88-100ths per cent. per annum, the coastwise tonnage only increased at the rate of 1 50-100ths per cent. per annum. Yet during that period the increase of the coastwise trade ought to have been immense, including, as it did, the era of the introduction of steam navigation, to a vast extent, upon the rivers of the West, as also upon the lakes of the Northwest, and the opening of the great canal of New York.

It is said the famine in Ireland was the sole cause of our late large

export of breadstuffs and provisions. Now, from 1790, these values are not given so as to be stated in amounts; but the quantities are, and these prove that, even omitting the last year altogether, and comparing the low duty periods, from 1790 to 1807, and from 1833 to 1842, with the years of protection, from 1817 to 1832, and from 1842 to 1846, the average export of breadstuffs and provisions was much larger in the years of low as compared with high duties, especially considering the difference of population.

As a still more conclusive proof that the export of breadstuffs and provisions was much greater under low than high duties, it appears by table DD, that our total export of cotton from 1790 to 1807, both inclusive, was of the value of \$81,074,843, and during the same period our export of domestic produce, exclusive of cotton, was \$530,411,134, making our exports of domestic produce, exclusive of cotton, at the rate, from 1790 to 1807, of \$29,467,285, which, it will be perceived at once, vastly exceeds the average annual exports of domestic produce, exclusive of cotton, under years of high duties.

Indeed, the tables of the Treasury clearly prove that, whether we look at imports or exports, the revenue, the gain of specie, the tonnage, coastwise or foreign, the coinage of the mint, or the export of breadstuffs and provisions, the balance is largely in favor of the low duty periods.

The Department has thus reviewed the books of the Treasury, and presented the results, constituting the record of a nation's history from the formation of the Government down to the present period, in condemnation of the protective policy. These records show, as to imports and exports, revenue, the gain of specie, the tonnage, foreign and coastwise, the rate of increase, in each and all of these cases, is greater under low than high duties. These records are not arguments merely, but ascertained results, amounting to mathematical proof, that the nation's advance in wealth is most rapid under low duties, thus sustaining the views of those great philosophical writers, unconnected with party, who, both in Europe and America, have uniformly maintained the same position. Comparing the first twelve months, ending the 1st of December, 1847, under the new tariff, with preceding years, we find proofs of increased prosperity. The revenue has largely augmented; so, also, have the imports and exports and tonnage; our imports of specie; our coinage at the mint; our agricultural and mineral products; our commerce and navigation; the business upon our lakes, rivers, and coastwise; upon our railroads and canals; whilst in every direction manufactures are being established or enlarged, and new manufacturing towns and cities are springing into existence. Even the revulsion in England, which always produces such disasters to all our great interests, including cotton, this year, with the famine combined, affects nothing thus far, compared with former years, but the great staple of cotton. Instead of decline, we find prosperity, the manufacturers receiving fair profits, and the workingmen augmented wages and employment. Coal and iron are in greater demand, and bringing better prices, than before the repeal of the tariff of 1842. Yet they can derive no portion of their augmented price from that famine abroad to which is attributed by some all our existing prosperity, but which famine, in fact, is causing a temporary drain of

specie to England, not to pay balances, but because bills are discredited, which has for the time depressed the price of cotton, and which is the only brief check at this period to our advancing prosperity. If, as is truly the case, our wealth is connected with the mines, the forest, and fisheries, our agriculture, commerce, manufactures, and navigation are more prosperous, and, above all, wages are augmented—why should we change the existing system? The predictions of its failure have themselves failed. The new tariff is no longer an experiment; the problem is solved, and experience proves that the new system yields more revenue, enhances wages, and advances more rapidly the public prosperity. In the midst of all this success, why put in jeopardy, by any change, the nation's revenue and welfare? When free trade is advancing so rapidly throughout the world, shall we retrograde, and invite Great Britain to reënact her corn laws, and drive again from her ports our breadstuffs and provisions? And now, when, under our successful example, the ports of Europe are most probably about being more widely opened to all our exports, shall we check the advancing spirit of the age, and extinguish the dawning light of commercial freedom? Everywhere nations are being aroused upon this subject; their statesmen are resisting the interested classes, and exposing the injury and injustice of shackles upon trade, and will soon enroll the names of other countries on the great international league of commercial freedom for the benefit of mankind. It was our own country and her public functionaries who proclaimed these great truths before they had received the sanction of other nations. Our great movement was felt in British councils, was quoted as a precedent in the halls of British legislation; there, American free trade documents were recorded among their archives, and our doctrines approved, and example followed, by the repeal of the British corn laws, and the reduction or repeal of other duties upon our exports. Indeed, it has been conceded by some of our own most distinguished protectionists, that the promulgation of free trade doctrines in the American official documents of 1845, certainly accelerated, if, indeed, it did not actually insure, the repeal of the British corn laws. With such results already from our efforts, we have every motive to persevere until the free trade doctrines of Great Britain and America, the two great nations of kindred blood and language, shall open their ports and disenthral the commerce of the world. What may we not hope from our efforts with other nations, they have succeeded in Great Britain? That country, so long the bulwark of protection, applying it by a sliding scale upon the masses of her people down to the utmost point of human endurance, has at length overcome the errors of ages. One of her own great statesmen, the able and efficient champion of the protective policy, at length lifts his eyes to the light of truth, and with that moral firmness and intrepidity which is the highest evidence of real greatness, abandons the cherished policy of his life, only because he found it to be injurious to his country, and unites in the support of commercial freedom, with his truly illustrious but untitled countryman, who has earned for himself the highest of all earthly distinctions—that of benefactor of his country and of mankind.

France, Russia, Germany, Austria, Italy, Prussia, Switzerland, Hol-

land, and Belgium, Denmark and Sweden, and even China, have moved, or are vibrating in preparing to move, in favor of the same great principle; and if our own country and Great Britain adhere to their present enlightened policy, the rest of the world must lose their commerce, or adopt, as they will, our example.

Pennsylvania, surpassingly rich in coal and iron, and but a year since so unanimous for protection, has tried low duties. Her coal and iron pour forth their treasures in increasing abundance; her breadstuffs and provisions find a better and more abundant market; her agriculture, commerce, her manufactures and navigation, her mines, farmers, and merchants and seamen, manufacturers and mechanics, and above all, her toiling workmen, with enhanced wages, and every pursuit of industry blessed with increased prosperity, rise up in favor of the new and more liberal commercial policy; and her people, by a majority unprecedented, largest in the counties where her coal and iron do most abound, recall their former verdict in favor of protection, and Pennsylvania becomes the very Keystone of the arch of commercial freedom, which must span the hemisphere we inhabit, and unite the interests of mankind.

Nations cannot grow rich by destroying or restricting their commerce; and if the restriction is good, the prohibition must be better. Commerce is an exchange of products; specie often adjusting balances, but constituting so inconsiderable a part of the value of products and property, that but a small portion of sales can be for specie, but must be in exchange for other products. The attempt, then, by a high tariff to make large sales, for any length of time, for the specie of other nations, is impracticable, and must diminish the quantity and price of exports. As specie sales, for long periods or to a great extent, are impossible, that nation which, from the surplus products of its own labor, at the best price, purchases at the lowest rate the largest quantity of the products of the labor of the world, progresses in wealth most rapidly. Thus, if one nation, by high duties, should forbid its citizens purchasing any of the products of other nations, except at a greatly advanced price, or should restrict the exchange of the products of its own labor for the products of the labor of other nations, such restricting nation would certainly receive less of the comforts or necessities of life in exchange for the products of its own labor, and in this manner (the wages of labor being connected with the value of its products) depress wages. If there were three nations, the first raising breadstuffs, the second sugar, and the third cotton, and the first restricted the exchange of its breadstuffs for the sugar of the second and the cotton of the third, it would certainly get less sugar and cotton in exchange for its breadstuffs than other nations which encourage free exchanges. Labor, then, untaxed and unrestricted in all its exchanges and markets, will certainly receive in exchange a larger amount of the products of labor, and consequently accumulate wealth more rapidly than when labor is restricted in its products to a single market, abandoning the profits of the exchanges with other nations. It is thus clear that a tax or restriction on commerce is a restriction or tax upon labor. And it will soon become an axiomatic truth that all tariffs are a tax upon labor and wages. One of the most common errors is to compare our imports, exclusive of specie, with our domestic exports, exclusive of

specie; and if there are more such imports than exports in any one year, such balance of trade is set down as so much lost by foreign commerce to the nation. A single fact proves the fallacy of this position. From 1790 to the present period, our imports, exclusive of specie, have exceeded our domestic exports, exclusive of specie, several hundred millions of dollars. Yet our wealth has increased with a rapidity unprecedented. The theory is, therefore, disproved by the facts, and the reasons are obvious, of which the following are among the most prominent: The products of our whale fisheries, extracted by our hardy seamen from the ocean, and most clearly one of the greatest products of American industry, when imported here, are included in the list of our foreign imports, and go to swell, several millions of dollars every year, this alleged unfavorable balance. The earnings of freight in foreign commerce, by our crews and vessels, are not brought into the account, or often against us, when invested in foreign imports. The profits of exchanging our imports of, or sales of, foreign products, do not appear in the balance; or if so, to a very limited extent, or often against us. Thus an American merchant ships from Boston a cargo of ice during the winter, valued at that time, as an export, at a very small sum. He sends it to Calcutta, and sells it at an advance, perhaps, of a thousand per cent. The proceeds he may invest there in the purchase of goods, which he can bring to Liverpool and possibly sell at a profit of 20 or 30 per cent., and the aggregate profits realized at Calcutta and Liverpool he takes home in specie or imports, or in a bill of exchange, which he probably sells here at a premium for remittance. Yet these profits may even appear as an unfavorable balance under the head of imports. Upon the same fallacious theory, if instead of purchasing millions of foreign fabrics from the profits of foreign commerce, such valuable foreign articles were presented gratuitously to the American merchant, and brought by him into the country, they would swell this alleged unfavorable balance of trade.

To sum up the result, as proved by the tables of the Treasury, it appears that if the augmentation was in the same ratio as during the last fiscal year, since the repeal of the tariff of 1842, our domestic exports in 1849 would exceed those of any other nation, and our imports in 1851, our specie in 1850, our tonnage in 1851; and if our revenue augmented in the same ratio in succeeding years, as in the year ending on the 1st December, 1847, compared with the preceding year, our revenue from duties in 1854 would exceed that of any other nation from the same source. It is not contended, great as the future augmentation may be as to imports and exports, tonnage, specie, and revenue, that the advance will be as rapid as it was this year, when with the shackles stricken from commerce, we bounded forward at such a wonderful rate of progress. But, that the increase under low duties in a series of years will be regular, rapid, and progressive, is not doubted. Before the repeal of the British corn laws, the argument here for high duties was as a measure of retaliation, by closing our markets against British fabrics, to force her to open her ports to our breadstuffs and provisions. Well, she has thus opened her ports freely, and invites the exchange; and yet it is still contended that we ought to keep out her fabrics by high duties, and of course induce her to reestablish her corn laws.

This is a new commercial era, and there are many causes combining at this time to augment trade among nations: the reduction or repeal of duties, the construction of railroads and canals to bring the products and fabrics of all nations from the interior to the seaboard, with ocean steamers, in addition to sailing vessels, to facilitate and hasten the exchange; and, with China, containing nearly one-third of the population of the globe, brought at least within the range of liberal exchanges at low duties. Our canals and railroads, bringing our own products and fabrics from the interior to the seaboard, or lakes and rivers of the West, the points of distribution for domestic consumption, as well as for shipment in exchange for the fabrics of other nations, are of great and increasing importance. Without these roads and canals, there are very many points where coal and lime and iron, and other materials, could not be brought together for profitable use in the same establishment. There are many farms and manufactories whose products and fabrics could never have found a market, and the coal and iron of Pennsylvania and of other States must have remained almost a useless treasure. This, in itself, is a great change in favor of our domestic industry, and is a far better protection to all the products and fabrics of American labor than any restriction which may be imposed by high tariffs; and, in truth, dispenses even with the pretext for any such policy which, when the internal communication has brought our own products or fabrics upon the seaboard, would arrest their exchange there for the productions of the world. The doctrine that we cannot encounter foreign cargoes in fair and open competition is as erroneous and injurious to the national character as were the fears of some in 1812, that our gallant Navy must be retained within our ports and harbors under the protection of their forts and ordnance, and dare not venture upon the ocean to meet on equal terms, gun for gun and man for man, the navies of the world. If our country is inferior, and cannot meet at home and abroad upon equal terms the products and fabrics of other nations, it is time that we should prepare to do so.

Protection may exclude rival fabrics, and shrink from the encounter, but we can only assume the position of an equal, trying our strength under free trade or low duties. This we have done, and succeeded, and have thereby placed our own industry upon that solid basis which fears no competition.

We knew not our own strength until it had been tried by low duties, and proved that protection is unnecessary. We are not inferior to other nations in the arts or sciences, in war or in peace, upon the ocean or the land, in agriculture, commerce, manufactures, or navigation. We have the raw material in greater abundance and at a lower price, cheaper subsistence, more mineral wealth, more fertile lands, yielding from a better soil and warmer sun more to the acre, and greater variety of products, with exemption from costly government and oppressive internal taxations—at least equal skill, enterprise, industry, energy, perseverance, and inventive genius. Our working freemen more vigorous and intelligent, and performing in a day more effective labor, with better and freer institutions, and with public and individual prosperity and capital augmenting in a greater ratio than any other nation. We require no protection, because our industry and prosperity repose upon the immovable

basis of superior advantages, and advancing as we are more rapidly than any other nation in all the elements of wealth and power, our exports, imports, tonnage, and specie, as has been already proved, will soon exceed those of any other country, and the prices be regulated at the creditor city of New York. Restrictions upon the commerce of the Union are especially restrictions upon her commerce, and have impeded her advance towards her destiny, predicted in my last report, as the centre and emporium of the commerce of the world. For that high position she possesses more natural advantages and greater elements of augmenting wealth and business than any other city. Let us remove the obstructions which high tariffs have erected around her magnificent harbor; let her have free scope to develop her transcendent natural advantages, and she must become the depôt of universal commerce, where international balance-sheets will be adjusted, and assorted products and fabrics of all nations interchanged; the great regulator of prices current, and the barometer of the exchanges of the world. The time is approaching when a bill upon New York will bring a higher premium than a bill upon any other city, and when the tribute of millions of dollars paid by us to other nations upon exchange shall be paid by them to us, and flow into our great commercial emporium. Whilst New York must contain a large population, as well as New Orleans, the principal depôt of the mighty West, and many other cities, they will all be small indeed compared with the masses of the people of the Union, who will go on augmenting in a corresponding ratio, still leaving an immense majority of the nation engaged in agricultural pursuits, and supplying with their products not only our own market, but those of other nations in an ever-increasing ratio by reciprocal exchanges under free trade or low duty. Although it must gratify all our people that an American city should become the centre of universal commerce, the advantages will not be limited to that place, but all the people and cities and States of the Union will feel the favorable effect of this great revolution. Every branch of our industry will be enlarged and invigorated; and foreign cities, having ceased to control our commerce or currency, will no longer sink at their pleasure and with their revulsions, as heretofore, and as they now do, the price of our products. Other Atlantic cities may not be as great as New York, yet they will all be greater when the emporium of universal commerce shall be here, than they would have been with any foreign city occupying that commanding position. This destiny we can never accomplish if commerce is restricted here, and our industry, instead of seeking for its products and fabrics the markets of more than a thousand millions of people, retires within our home market, confined to twenty-one millions of people, and surrenders without an effort the markets and commerce of the world. A liberal commercial policy is essential to the fulfillment of this great destiny of New York and of the Union, but above and beyond all, the Union itself, the free trade Union, its perpetuity and onward progress in area, wealth, and population, are necessary to the accomplishment of these grand results. Upon this point sectional fanatics, few in number, at home, and despots abroad concurring with them, may hope or menace, but the American Union is a moral and physical, a political and com-

mercial necessity, and never can or will be dissolved. As well might we attempt to decompose the great element of nature which holds together the planets, suns, and systems of the universe, as hope to sever the links of mighty lakes and rivers, of ever-extending telegraphs, railroads and canals, of free trade, of intercourse, of interest, of love and affection, of the glories of the past, the present, and the future, which must forever bind together the American Union. Indeed when we look upon the American Revolution, the framing of our Constitution, the addition of Louisiana, Florida, Texas, and Oregon, our ever-extending area, products, and population, our triumphs in war and peace, we must be blind to the past, and close our eyes upon the fulfilling realities of the future, if we cannot perceive and gratefully acknowledge that a higher than any earthly power still guards and directs our destiny, impels us onward, and has selected our great and happy country as a model and ultimate centre of attraction for all the nations of the world.

R. J. WALKER, *Secretary of the Treasury.*

HON. ROBERT C. WINTHROP,

*Speaker of the House of Representatives.*

A.

*Statement of Duties, Revenues, and Public Expenditures, during the fiscal year ending June 30, 1847, agreeably to warrants issued, exclusive of trust funds.*

The receipts into the Treasury during the fiscal year ending June 30, 1847, were as follows:

From customs, viz:		
During the quarter ending September 30, 1846.....	\$6,153,826	58
During the quarter ending December 31, 1846.....	3,641,192	22
During the quarter ending March 31, 1847,	6,319,041	48
During the quarter ending June 30, 1847,	7,633,804	38
	<hr/>	
	\$23,747,864	66
From sales of public lands.....	2,498,355	20
From miscellaneous and incidental sources.....	100,570	51

Total receipts, exclusive of loans and Treasury notes..	26,346,790	37
Avails of Treasury notes issued under act of July 22, 1846, after deducting \$1,931,000, which were funded under act of January 28, 1847.....	5,506,800	00
Avails of Treasury notes issued under act of January 28, 1847, after deducting \$1,221,850, which were funded under the said act.....	11,149,300	00
Avails of loan under act of July 22, 1846,	4,888,149	45

Avails of loan under act of January 28, 1847, after deducting \$40,350 which were funded.....	\$4,134,950 00	
		<u>\$25,679,199 45</u>
Balance in the Treasury July 1, 1846.....		52,025,989 82
		<u>9,126,439 08</u>
Total means.....		<u>\$61,152,428 90</u>

The expenditures for the fiscal year ending June 30, 1847, exclusive of trust funds, were, viz:

## CIVIL LIST.

Legislature.....	\$974,324 14	
Executive.....	875,718 80	
Judiciary.....	571,377 88	
Governments in the Territories of the United States.....	36,987 98	
Surveyors and their clerks.....	56,380 75	
Officers of the mint and branches.....	43,725 00	
Commissioner of Public Buildings.....	1,994 44	
Secretary to sign patents for public lands, Total civil list.....	1,500 00	<u>\$2,562,008 99</u>

## FOREIGN INTERCOURSE.

Salaries of Ministers.....	62,944 26	
Salaries of Secretaries of Legation.....	14,046 80	
Salaries of Chargés d'Affaires.....	58,713 29	
Salary of Minister Resident to Turkey..	8,500 00	
Salary of dragoman to Turkey, and con- tingencies.....	2,000 00	
Contingent expenses of all the missions abroad.....	35,365 95	
Outfits of Ministers and Chargés d'Af- faires.....	56,750 00	
Commissioner and Secretary to reside in China.....	11,250 00	
Outstanding claims of missions to China	6,079 47	
Certain diplomatic services, (B. E. Green)	3,000 00	
Renewal of diplomatic intercourse with Mexico.....	4,500 00	
Commissioner to Sandwich Islands.....	6,417 12	
Contingent expenses of foreign intercourse	17,809 80	
Salary of consul at London.....	2,000 00	
Clerk hire, office rent, &c., to consul at London.....	2,800 00	
Relief and protection of American seamen	87,370 99	
Intercourse with Barbary Powers.....	6,300 00	
Interpreters, guards, and other expenses of consulates in the Turkish dominions	2,329 00	

Salary of consuls at Syria and Palestine.	\$1,997 27	
Payments to French seamen killed or wounded at Toulon.	500 00	
Payments under 9th article of treaty with Spain.	440 00	
Total foreign intercourse.		\$301,113 95

## MISCELLANEOUS.

Surveys of public lands.	145,013 45	
Support and maintenance of light-houses	501,018 49	
Building light-houses.	7,099 37	
Marine hospital establishment.	123,257 42	
Building marine hospitals	7,058 72	
Building custom-houses.	64,062 36	
Public buildings in Washington, D. C.	38,067 57	
Statues for east front of the Capitol	7,500 00	
Support and maintenance of the penitentiary of District of Columbia.	12,719 02	
Furniture for the President's House.	1,162 96	
Relief of the several corporate cities of the District of Columbia.	117,471 62	
Auxiliary watch for the city of Washington	6,776 61	
Support of insane paupers in the District of Columbia.	5,770 45	
Patent fund.	44,280 91	
Distribution of the sales of public lands.	11,181 36	
Payments to Maine and Massachusetts for expenses incurred in protecting the heretofore disputed territory on the northeastern frontier of the United States.	19,805 32	
Survey of the coast of the United States.	111,000 00	
Mint establishment.	89,972 97	
Three per cent. to the State of Illinois.	17,200 95	
Three per cent. to the State of Ohio.	65,749 09	
Five per cent. to the State of Florida.	975 80	
Five per cent. to the State of Michigan.	1,262 48	
Five per cent. to the State of Arkansas.	870 62	
Debentures and other charges	430,668 00	
Additional compensation to officers of the customs	10,697 68	
Payment of horses, &c., lost	18,424 71	
Repayments for lands erroneously sold	23,335 12	
Refunding purchase money for lands sold in the Greensburg land district, Louisiana.	6,876 54	
Expenses incident to loans and Treasury notes.	26,184 34	
Results and account of the Exploring Expedition	25,252 40	

Preparing indices to the manuscript papers of Washington, &c. ....	\$2,000 00
Payment of books ordered by Congress. ....	107,871 27
Supplying any deficiency in the regular revenues from postages .....	225,000 00
Postages charged to the Executive Departments or bureaus thereof, and both Houses of Congress, &c.....	311,298 99
Additional compensation to the judges of Missouri, &c.....	4,000 00
Proposed edition of the laws and treaties of the United States.....	10,500 00
Relief of sundry individuals.....	120,070 14
Expenses of the Smithsonian Institution, per act August 10, 1846.....	257,584 07
Payment of certain certificates .....	4,250 28
Documentary History of the United States .....	25,245 00
Refunding duties under protest. Act March 3, 1839.....	560,483 37
Discriminating tonnage duties. Act August 3, 1846 .....	2,801 29
Excess of duties paid upon wines of Portugal. Act of August 10, 1846 ..	2,604 38
Refunding duties on coffee from the Netherlands. Act August 3, 1846.....	41,323 79
Refunding duties under act May 8, 1846. ....	48,137 44
Refunding duties exacted on imported foreign merchandise. Act August 8, 1846.....	32,204 47
Refunding duties collected under act August 30, 1842.....	3,266 92
Refunding duties under the tariff act of 1842.....	1,318 20
Expenses of mineral land service .....	7,500 00
Boundary line between the United States and the British Provinces, &c.....	26,000 00
Salaries of assistant treasurers and clerks, under act of August 6, 1846.....	11,102 61
Contingencies under said act.....	5,000 00
Compensation of special agents to examine accounts and money in the hands of the several depositories.....	1,900 00
Miscellaneous items .....	5,565 49
Plans and drawings made by the officers of topographical service, under resolution of Senate.....	4,988 00
	<hr/>
	\$3,762,732 04

UNDER THE DIRECTION OF THE WAR DEPARTMENT, VIZ :

Army proper..... 17,880,842 91

Military Academy .....	\$124,339 21	
Fortifications and other works of defence.	932,962 08	
Armories, arsenals, and munitions of war .....	1,617,216 28	
Harbors, roads, rivers, &c. ....	36,117 67	
Surveys .....	38,121 41	
Pensions .....	1,726,785 71	
Indian department .....	1,228,280 40	
Claims of the State of Virginia .....	23,160 08	
Arming and equipping the militia. ....	162,597 55	
Payments to volunteers and militia of States and Territories .....	1,368,709 40	
Mexican hostilities .....	16,001,226 42	
Relief of individuals, and miscellaneous:	141,247 50	
Total under War Department. ....		\$41,281,606 62

UNDER THE DIRECTION OF THE NAVY DEPARTMENT, VIZ :

Pay and subsistence, including medicine, &c. ....	2,516,573 97	
Increase, repairs, ordnance, and equipment .....	1,298 503 33	
Contingent expenses .....	467,995 00	
Navy-yards .....	691,844 18	
Navy hospitals and asylums. ....	28,477 14	
Magazines .....	1,447 33	
Pensions .....	115,008 69	
Mexican hostilities .....	2,364,291 61	
Relief of individuals, and miscellaneous.	169,607 83	
Marine corps .....	277,884 60	
Total under Navy Department. ....		7,931,633 68

PUBLIC DEBT, VIZ :

Paying the old public debt. ....	8,081 69	
Interest on the public debt. ....	1,059,039 82	
Interest on Mexican indemnity. ....	7,147 20	
Redemption of loan of 1841. ....	3,000 00	
Redemption of Treasury notes, deducting \$3,193,200, which were funded under the act of January 28, 1847. ....	2,361,397 07	
Interest on Treasury notes. ....	53,027 70	
Redemption of Treasury notes purloined, including interest .....	30,388 89	
Total public debt. ....		3,522,082 37

Total expenditures. .... \$59,451,177 65

Balance in the Treasury July 1, 1847. .... \$1,701,251 25

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

## B.

*Statement of Duties, Revenues, and Public Expenditures for the first quarter of the fiscal year, from 1st July to 30th September, 1847, agreeably to warrants issued, exclusive of trust funds.*

## RECEIPTS.

From customs.....	\$11,106,257	41
From sales of public lands.....	896,883	47
From miscellaneous and incidental sources.....	58,533	47
From avails of Treasury notes issued under act of 22d July, 1846.....	\$250,000	
From avails of Treasury notes issued under act of 28th January, 1847.....	4,225,800	
From avails of loan of 22d July, 1846.....	111,000	
From avails of loan of 28th January, 1847..	2,328,278	
	<hr/>	
	6,915,078	00
	<hr/>	
	\$18,976,752	35
	<hr/>	

## EXPENDITURES.

Civil list, miscellaneous, and foreign intercourse.....	\$1,116,680	44
Army proper, &c.....	8,717,583	60
Fortifications, ordnance, arming militia, &c.....	577,980	67
Indian department.....	691,795	05
Pensions.....	583,332	36
Naval establishment.....	2,384,805	45
Redemption of Treasury notes, and interest.....	2,385,329	63
Redemption of 3 per cent. stock.....	257	04
Reimbursement of registered debt.....	234	17
Interest on the public debt.....	11196	28
	<hr/>	
	\$16,469,194	69
	<hr/>	

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

## C.

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

By a calculation, predicated on the aggregate amount of payments from customs during the third quarters of the last forty-eight years, compared with the aggregate amount of payments during the same years, the payments during the quarter ending on the 30th September, 1847, would, should the proportion be the same for the remaining three quarters, make the net revenue for the fiscal year ending on the 30th June, 1848, \$40,388,045.

DANIEL GRAHAM, *Register.*

## D.

*Statement of all Treasury Notes paid under the provisions of the act of Congress approved 10th August, 1846, which had been stolen and put into circulation, and not cancelled.*

Date.	To whom paid.	Amount.
1846.		
Sept'ber 15	Martin, Pleasants & Co. ....	\$1,139 23
23	N. Wright .....	564 05
23	Bank of Baltimore. ....	514 96
25	J. G. Gregory & Co. ....	1,080 38
26	James McMaster. ....	545 05
28	Union Bank, Providence, R. I. ....	1,544 63
October 7	Amzi Hathaway. ....	514 96
9	Bank of Pennsylvania. ....	514 88
22	Philadelphia Saving Fund Society. ....	1,133 21
22	Phoenix Mutual Insurance Co., Philad'a. ....	210 28
22	Delaware Insurance Company, Philad'a. ....	514 88
Nov'ber 7	Bank of Delaware County. ....	108 28
10	Andrew C. Craig. ....	53 75
10	State Bank, Newark. ....	2,580 61
10	Louisville Savings Institution. ....	108 00
18	August Belmont. ....	595 21
18	James M. Franciscus. ....	540 50
18	Eneas Smith. ....	108 40
19	R. H. & G. M. Bailey. ....	541 40
24	Bank of America. ....	227 12
27	E. W. Clark & Brothers. ....	108 10
28	Swain, Abel & Simmons. ....	542 00
28	John D. Williams. ....	1,544 63
28	Moses Wood. ....	542 00
30	John B. Dana. ....	1,569 80
Dec'ber 3	Prime, Ward & King. ....	3,186 65
10	Bank of Virginia. ....	536 00
15	St. John, Power & Co. ....	540 05
16	Bank of New York. ....	1,129 06
1847.		
January 7	Richard Valentine. ....	539 80
15	Bank of New Brunswick, N. J. ....	162 03
16	Hutchings & Company. ....	514 88
29	John Bevans. ....	536 00
Feb'ary 13	Minot Tirrell. ....	569 60
16	John E. Day. ....	1,609 90
18	Edwin G. Booth. ....	540 50
19	American Insurance Co., New York. ....	536 00
19	Levering & Clifton. ....	540 44
March 26	Peter Outcutt. ....	542 00

## D—Continued.

Date.	To whom paid.	Amount.
1847.		
March 30	Johnston & Lee.....	\$540 05
April 15	Bank of the Northern Liberties, Philada..	108 26
	Franklin Bank, Cincinnati.....	540 05
	Paddock & Van Vleck.....	163 62
	Charles F. Fisher.....	107 69
October 6	Bank of State of Missouri.....	2,194 60
	Horace Bean & Co.....	162 15
	James Bedford.....	216 11
	Charles Whittemore.....	51 49
	George Treadwell.....	53 82
		\$33,067 06

TREASURY DEPARTMENT,  
REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

## E.

*Statement of the amount of the Public Debt paid from the 1st December, 1846, to the 1st December, 1847.*

	Amount.
Old funded and unfunded debt .....	\$11,720 19
Debts of the corporate cities of District of Columbia .	60,000 00
Reimbursement of Treasury notes under acts prior to act of 22d July, 1846 .....	143,441 66
Reimbursement of Treasury notes under act of 22d July, 1846 .....	6,011,300 00
Reimbursement of Treasury notes per act of 28th January, 1847 .....	2,817,050 00
Redemption of the loan of 1841 .....	3,000 00.
	\$9,046,511 85.

*Statement of the amount of Interest on the Public Debt paid from 1st December, 1846, to 1st December, 1847.*

	Amount.
Interest upon the public debt .....	\$1,072,682 59
Interest upon Treasury notes .....	305,921 52
Interest on debts of the several corporations in the District of Columbia .....	55,246 18
	\$1,433,850 29

TREASURY DEPARTMENT,  
REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

## F.

*Statement of the Public Debt.*

Amount of debt due 1st December, 1847.....	\$45,659,659 40
Amount of debt due 4th March, 1845, per statement FF*	17,788,799 62
Balance, being addition to the debt incurred since 4th March, 1845 .....	\$27,870,859 78

	Amount.	Total.
The present debt consists of the following items, viz:		
The principal and interest of the old funded and unfunded debt .....	\$122,288 53	
Treasury notes issued during the war of 1812.....	4,317 44	
Certificates of Mississippi stock .....	4,320 09	
Debt of the corporate cities of the District of Columbia .....	1,080,000 00	
Loan of 1842, at 6 per cent. ....	8,343,886 03	
Loan of 1843, at 5 per cent. ....	6,604,231 35	
Outstanding Treasury notes of 1837 to 1843.....	\$239,789 31	
Amount of these notes funded under the act of January 28, 1847..	77,178 00	
	<u>316,967 31</u>	
		*\$16,476,010 75
Loan of 1846, at 6 per cent. ....	4,999,149 45	
Loan of 1847, at 6 per cent., (after deducting the notes funded which were issued prior to 1845).....	9,173,772 00	
Five per cent. stock issued in payment of the fourth and fifth instalments of the Mexican indemnity ..	301,952 20	
Military bounty land stock, at 6 per cent., per act of Feb. 11, 1847...	84,525 00	
Outstanding Treasury notes per act of 22d July, 1846.....	984,750 00	
Outstanding Treasury notes per act of 28th January, 1847.....	13,639,500 00	
		29,183,648 65
		\$45,659,659 40

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*DANIEL GRAHAM, *Register.*

\*This sum of \$17,788,799 62 was reduced by payments made since the 4th of March, 1845, to \$16,476,010 75.

## G.

*Amount available on the 1st October, 1847, of the Loans of 1846 and 1847.*

Of the loan of 1846—loan of.....	\$10,000,000 00	
Stock issued in 1846....	\$4,999,149 45	
Stock issued in 1847....	2,096,100 00	
Treasury notes outstand- ing.....	1,255,850 00	
	<u>8,351,099 45</u>	\$1,648,900 55
Of the loan of 1847—loan of.....	\$23,000,000 00	
Stock issued.....	\$4,339,856 00	
Notes outstanding.....	14,023,750 00	
	<u>18,363,606 00</u>	4,636,394 00
		<u>\$6,285,294 55</u>

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

## H.

*Amount available on the 1st December, 1847, of the Loans of 1846 and 1847.*

Of the loan of 1846—loan of.....	\$10,000,000 00	
Stock issued in 1846....	\$4,999,149 45	
Stock issued in 1847....	3,113,150 00	
Notes outstanding.....	984,750 00	
	<u>9,097,049 45</u>	\$902,950 55
Of the loan of 1847—loan of.....	\$23,000,000 00	
Stock issued.....	\$6,060,622 00	
Notes outstanding.....	13,639,500 00	
	<u>19,700,122 00</u>	3,299,878 00
		<u>\$4,202,828 55</u>

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

## I.

Statement of Treasury Notes, under act of July 22, 1846, issued in exchange for specie; deposited in 1847. Interest 5 2-5 per cent.

Certificate.	Date.	By whom.	Where deposited.	Amount.
68	January 5	Richard Smith, cashier .....	Treasury of the U. States.....	\$1,000
69	" 8	Corcoran & Riggs .....	do. ....	2,000
70	" 8	do. ....	do. ....	2,000
71	" 14	do. ....	do. ....	6,000
73	" 16	do. ....	do. ....	4,000
74	" 18	do. ....	do. ....	4,000
76	" 19	do. ....	do. ....	6,700
77	" 19	do. ....	do. ....	2,400
78	" 20	do. ....	do. ....	5,000
79	" 20	C. K. Gardner .....	do. ....	2,900
80	" 22	Corcoran & Riggs .....	do. ....	11,000
81	" 26	Joseph P. Moore .....	do. ....	40,000
82	" 27	Richard Smith, cashier .....	do. ....	6,000
83	" 29	Corcoran & Riggs .....	do. ....	5,000
84	" 30	do. ....	do. ....	20,000
85	February 2	do. ....	do. ....	13,000
86	" 3	John Thompson .....	New York .....	16,000
87	" 6	Corcoran & Riggs .....	Treasury United States .....	10,000
88	" 11	do. ....	do. ....	18,000
90	" 8	J. R. Hagner .....	do. ....	1,000
91	" 13	John D. McCrate .....	do. ....	4,000
92	" 15	John F. Lee .....	do. ....	5,750
93	" 12	James Lee .....	New York .....	50,000

95	"	18	Washington Hunt .....	do.	50,000
96	"	13	J. C. Douglass, cashier .....	do.	10,000
97	"	22	Washington Hunt .....	do.	50,000
100	"	18	Beebe, Ludlow & Co. ....	do.	100,000
101	"	24	John Thompson .....	do.	8,000
102	"	18	Beebe, Ludlow & Co. ....	do.	50,000
103	"	18	John J. Palmer .....	do.	50,000
105	"	25	Washington Hunt .....	do.	50,000
106	"	24	John Thompson .....	do.	12,000
107	March	1	Washington Hunt .....	do.	50,000
108	Feb'ary	18	Beebe, Ludlow & Co. ....	do.	50,000
109	May	31	W. W. Woodworth .....	do.	250,000
					965,750

## K.

Statement of Treasury Notes, at six per cent., issued in exchange for money deposited to the credit of the Treasurer of the United States, under the act of January 28, 1847.

Certificate.	Date.	By whom deposited.	Where deposited.	Amount.
1	Feb'ary 18	John F. Colin .....	Treasury United States .....	\$2,000
2	"	John W. Davis .....	do. ....	4,000
3	" 1	Cullen Sawtelle .....	do. ....	700
4	" 6	Jas. H. Relfe .....	do. ....	1,000
5	" 15	M. Morgan .....	New York .....	160,000
6	" 23	Jacob S. Yost .....	Treasury United States .....	1,400
7	"	John H. Crozier .....	do. ....	2,500
8	" 15	M. Morgan .....	New York .....	500,000
9	" 17	do. ....	do. ....	50,000
10	" 26	Asbury Dickins .....	Treasury United States .....	10,000
11	" 15	M. Morgan .....	New York .....	150,000
12	" 17	do. ....	do. ....	25,000
13	" 18	do. ....	do. ....	25,000
14	March 1	Hezekiah Williams .....	Treasury United States .....	2,000
15	" 2	John D. McCrate .....	do. ....	2,000
16	"	C. & R. for Chas. Goodyear .....	do. ....	2,500
17	" 3	C. & R. for A. C. Niven .....	do. ....	2,500
18	Feb'ary 16	M. Morgan .....	New York .....	50,000
19	" 17	do. ....	do. ....	40,000
20	March 4	J. D. McCrate .....	Treasury United States .....	400
21	"	James Thompson .....	do. ....	500
22	" 3	C. & R. for two M. C. ....	do. ....	4,500
23	" 4	Jas. J. McKay .....	do. ....	500

24	"	3	C. & R. for 2 M. C. ....	do.	5,000
25	"	5	Reuben Chapman .....	do.	1,000
26	"	4	C. & R. for 2 M. C. ....	do.	5,000
27	"	6	Asbury Dickins .....	do.	2,700
28	"		C. & R. for 2 M. C. ....	do.	4,500
29	"	8	do. 1 M. C. ....	do.	2,000
30	"		do. 4 M. C. ....	do.	10,000
31,32	"	11	do. 1 M. C. ....	do.	2,500
33	"	13	do. M. Morgan .....	do.	15,500
34	"		do. do. ....	do.	15,000
35	"	12	do. 2 M. C. ....	do.	5,000
36	"	16	do. M. Morgan .....	do.	35,000
37	"	18	do. 1 M. C. ....	do.	2,500
38	"		do. M. Morgan .....	do.	10,000
39	"	19	do. 2 M. C. ....	do.	5,000
40	"	20	R. H. Gillet for 1 M. C. ....	do.	2,500
41	"		C. & R. for M. Morgan .....	do.	6,500
42	"	19	J. W. Miller .....	New York .....	2,000
43	"	22	C. & R. for 2 M. C. ....	Treasury United States .....	5,000
44	"	24	do. 1 M. C. ....	do.	2,500
45	"		do. M. Morgan .....	do.	10,000
46	"	25	J. E. Millard .....	do.	2,500
47	"		A. R. Corbin .....	do.	1,000
48	"	27	C. & R. for 1 M. C. ....	do.	1,500
49	"	29	do. do. ....	do.	2,500
50	"	26	M. Morgan .....	New York .....	20,000
51	"	31	Isaac C. Sheldon .....	Treasury United States .....	1,200
52	"		do. ....	do.	1,300
53	"		C. & R. for M. Morgan .....	do.	10,000
54	"		C. & R. for 1 M. C. ....	do.	2,500

## K—Continued.

166

Certificate.	Date.	By whom deposited.	Where deposited.	Amount.
55	March 30	M. Morgan.....	New York.....	\$100,000
56	" 31	do. ....	do. ....	100,000
57	April 1	do. ....	do. ....	50,000
58	" 3	C. & R. for Mr. Morgan.....	Treasury United States.....	7,500
59	" 10	do do.....	do. ....	10,000
60	" 13	Jas. Pennoyer.....	do. ....	16,000
61	" 14	T. & G. Parker.....	do. ....	20,000
62	" 13	R. Smith, cashier.....	do. ....	66,250
63	"	Anthony Best.....	do. ....	300
64	" 14	Cave Johnson.....	do. ....	2,500
65	"	Barbara Reily.....	do. ....	1,000
66	"	W. B. Jackson.....	do. ....	5,000
67	"	C. & R. for Morgan.....	do. ....	10,000
68	" 9	M. Morgan.....	New York.....	100,000
69	" 15	Corcoran & Riggs.....	Philadelphia.....	20,000
70	"	do. ....	Treasury United States.....	5,000
71	" 14	G. M. Hutton.....	Baltimore.....	10,000
72	"	John White.....	Treasury United States.....	5,000
73	"	John Richardson, Pt.....	Philadelphia.....	200,000
74	" 15	Arthur E. White.....	New York.....	5,000
75	" 16	Corcoran & Riggs.....	Treasury United States.....	5,000
76	"	do. ....	New York.....	200,000
77	" 15	M. Morgan.....	do. ....	75,000
78	"	Isaac Osborne.....	do. ....	3,000
79	"	John Albree.....	Boston.....	20,000

REPORTS OF THE

[SEAT.

80	"	16	Israel Cohen .....	New York .....	25,000
81	"	17	Corcoran & Riggs .....	Treasury United States .....	10,000
82	"		do. ....	Baltimore .....	10,000
83	"	16	J. Ward & Co. for C. & R. ....	New York .....	200,000
84	"	19	Corcoran & Riggs .....	Treasury United States .....	10,000
85	"		John Thompson .....	New York .....	15,000
86	"	16	John A. Dix .....	do. ....	2,500
87	"		M. Morgan .....	do. ....	55,000
88	"	17	L. J. White .....	do. ....	10,000
89	"	15	Paul & Brown .....	Charleston .....	12,000
90	"	19	Richard Smith, cashier .....	New York .....	50,000
91	"	20	Corcoran & Riggs .....	Treasury United States .....	15,000
92	"		W. H. English .....	do. ....	500
93	"	17	L. Bonnefoux, president .....	New York .....	10,000
94	"	21	Corcoran & Riggs .....	Treasury United States .....	30,000
95	"	21	Thomas D. Harris .....	do. ....	500
96	"	20	B. L. Jackson & Brother .....	do. ....	5,000
97	"		Samuel M. Leiper .....	Philadelphia .....	5,000
98	"	16	Isaac Southgate .....	Boston .....	2,000
99	"	20	John Thompson .....	New York .....	15,000
100	"		Corcoran & Riggs .....	Boston .....	30,000
101	"	21	do. ....	Treasury United States .....	100,000
102	"	15	Henry White .....	New York .....	10,400
103	"	21	Corcoran & Riggs .....	Boston .....	40,000
104	"	22	do. ....	Baltimore .....	100,000
105	"	19	do. ....	New York .....	50,000
106	"	20	do. ....	do. ....	49,300
107	"	23	Elisha Riggs .....	do. ....	50,000
108	"	22	Corcoran & Riggs .....	Boston .....	30,000
109	"	23	do. ....	New York .....	100,000

## K—Continued.

Certificate.	Date.	By whom deposited.	Where deposited.	Amount.
110	April 26	Robert S. Wood .....	Treasury United States .....	\$1,800
111	" 24	Corcoran & Riggs .....	Boston .....	30,000
112	" 22	do. ....	New York .....	50,000
113	"	Roger S. Moore .....	Boston .....	25,000
114	" 23	Corcoran & Riggs .....	New York .....	100,000
115	" 29	J. E. Millard, by C. & R. ....	Treasury United States .....	2,500
116	May 1	Corcoran & Riggs .....	Boston .....	50,000
117	April 24	do. ....	do. ....	175,000
118	" 26	H. H. Reed .....	New York .....	10,000
119	" 29	W. L. Owen .....	do. ....	10,000
120	May 3	John Thompson .....	do. ....	15,000
121	April 22	Thomas Benton .....	Boston .....	5,000
122	" 23	Corcoran & Riggs .....	New York .....	100,000
123	"	do. ....	do. ....	50,000
124	"	do. ....	do. ....	50,000
125	May 3	do. ....	Boston .....	45,000
126	April 23	do. ....	Philadelphia .....	50,000
127	"	do. ....	do. ....	10,000
128	May 1	do. ....	do. ....	25,000
129	" 4	do. ....	New York .....	250,000
130	" 1	do. ....	Philadelphia .....	25,000
131	" 4	do. ....	do. ....	25,000
132	" 5	do. ....	Treasury United States .....	80,000
133	April 20	B. L. Jackson & Brother .....	do. ....	5,000
134	" 22	do. ....	do. ....	5,000

135	"	29	Lot Newell.....	New York.....	1,000
136	May	6	John Thompson.....	do.....	15,000
137	"		Corcoran & Riggs.....	Philadelphia.....	20,600
138	"	7	do.....	Treasury United States.....	4,000
139	"	8	Elisha Riggs.....	Boston.....	100,000
140	"	10	Andrew I. Chester.....	New York.....	10,000
141	"		Hiram S. Goff.....	do.....	10,000
142	"	8	Corcoran & Riggs.....	Treasury United States.....	20,000
143	"	11	John Thompson.....	New York.....	15,000
144	"	10	Elisha Riggs.....	do.....	50,000
145	"	11	Corcoran & Riggs.....	do.....	80,000
146	"	7	do.....	do.....	200,000
147	"	11	do.....	Baltimore.....	15,000
148	"	12	do.....	Boston.....	100,000
149	"		do.....	Philadelphia.....	15,000
150	"	7	do.....	do.....	10,000
151	"	12	do.....	do.....	20,000
152	"		do.....	do.....	20,000
153	"	5	do.....	do.....	32,000
154	"	8	do.....	Baltimore.....	10,000
155	"	13	do.....	Philadelphia.....	25,000
156	"		do.....	do.....	26,000
157	"	14	do..... "for Morgan"	Treasury United States.....	20,000
158	"	15	John White.....	do.....	5,000
159	"		Corcoran & Riggs.....	do.....	15,000
160	"	5	do.....	New York.....	70,000
161	"	15	C. & R. for Morgan.....	Treasury United States.....	14,000
162	April	26	Isaiah Silver.....	New York.....	6,000
163	May	5	Corcoran & Riggs.....	New Orleans.....	100,000
164	"	15	do.....	New York.....	50,000

## K—Continued.

170

Certificate.	Date.	By whom deposited.	Where deposited.	Amount.
165	May	Corcoran & Riggs.....	New York.....	\$50,000
166	" 17	do. ....	do. ....	50,000
167	" 15	do. ....	do. ....	200,000
168	" 5	do. ....	New Orleans.....	150,000
169	" 15	A. R. Corbin.....	New York.....	17,000
170	"	Corcoran & Riggs.....	do. ....	50,000
171	"	M. Morgan.....	do. ....	200,000
172	" 5	do. ....	New Orleans.....	250,000
173	" 19	John Thompson.....	New York.....	15,000
174	" 17	M. Morgan.....	do. ....	50,000
175	" 21	Corcoran & Riggs for "Morgan".....	Treasury United States.....	15,000
176	" 19	Corcoran & Riggs.....	Baltimore.....	20,000
177	"	do. ....	Charleston.....	4,000
178	" 22	do. ....	Philadelphia.....	120,000
179	"	do. ....	do. ....	50,000
180	"	do. ....	do. ....	50,000
181	"	do. ....	do. ....	50,000
182	" 25	C. & R. for J. S. Phelps.....	Treasury United States.....	2,000
183	" 24	M. Morgan.....	New York.....	100,000
184	"	do. ....	do. ....	200,000
185	" 28	C. & R. for "Morgan".....	Treasury United States.....	10,000
186	"	Corcoran & Riggs.....	Philadelphia.....	16,400
187	" 18	do. ....	Charleston, S. C.....	2,404 06
187	" 19	do. ....	do. ....	1,294 94
187	" 22	do. ....	do. ....	349 09

REPORTS OF THE

[1847.

187	"	29	do.	Treasury United States	1,751	91
188	April	24	R. S. Burrows	New York	20,000	
189	June	1	Corcoran & Riggs	Treasury United States	17,500	
190	"	4	do.	do.	45,700	
191	"	2	do.	Charleston	700	
192	"	5	do.	Treasury United States	15,800	
193	"	8	do.	do.	10,000	
194	"		John B. Blake	do.	4,000	
195	April	26	H. W. Heaton	Boston	3,000	
196	June	8	Corcoran & Riggs	Philadelphia	25,000	
197	"	9	do.	do.	25,000	
198	"	10	do.	Treasury United States	30,000	
199	"	1	do.	St. Louis	5,000	
200	"	11	do.	Treasury United States	5,000	
201	"		John Thompson	New York	25,000	
202	"	14	do.	do.	20,000	
203	"		Corcoran & Riggs	Philadelphia	15,000	
204	"	15	do.	Treasury United States	1,500	
205	"		John White	do.	5,000	
206	"	16	Corcoran & Riggs	New York	500,000	
207	"		Elisha Riggs	do.	50,000	
208	"	17	Corcoran & Riggs	Treasury United States	7,500	
209	"	18	do.	do.	20,000	
210	April	26	Charles Dewey	New York	3,000	
211	June	18	Corcoran & Riggs	Philadelphia	50,000	
212	"	19	do.	Treasury United States	18,000	
213	"		Elisha Riggs	New York	100,000	
214	"		Corcoran & Riggs	do.	200,000	
215	"	21	John Thompson	do.	15,000	
216	"	23	Corcoran & Riggs	Treasury United States	24,000	

## K—Continued.

172

Certificate.	Date.	By whom deposited.	Where deposited.	Amount.
217	June 24	Corcoran & Riggs.....	Treasury United States .....	\$57,500
218	" 17	Elisha Riggs .....	New York .....	50,000
219	" 18	Corcoran & Riggs.....	Philadelphia.....	50,000
220	"	do. ....	do. ....	50,000
221	"	do. ....	do. ....	50,000
222	"	do. ....	do. ....	35,000
223	" 26	do. ....	Treasury United States .....	6,500
224	" 17	do. ....	do. ....	500,000
225	" 19	do. ....	New York.....	250,000
226	" 17	do. ....	do. ....	400,000
227	"	do. ....	do. ....	100,000
228	" 28	Charles Knapp .....	Philadelphia.....	1,000
229	" 26	do. ....	do. ....	9,000
230	" 23	Corcoran & Riggs.....	Charleston .....	2,750
231	" 26	do. ....	do. ....	500
232	July 7	do. ....	Treasury United States .....	54,000
233	" 6	John Thompson .....	New York.....	25,000
234	April 29	Calvin P. Fuller .....	do. ....	3,000
235	July 10	C. & R. for J. S. Phelps.....	Treasury United States .....	12,000
236	"	Corcoran & Riggs.....	do. ....	13,000
237	"	Elisha Riggs .....	New York.....	100,000
238	"	Corcoran & Riggs.....	do. ....	250,000
239	"	do. ....	do. ....	100,000
240	" 12	do. ....	do. ....	400,000
241	June 10	do. ....	do. ....	250,000

REPORTS OF THE

[1847.]

242	July	14	John Thompson	do.	15,000
243	"	15	John White	Treasury United States	5,000
244	"	16	Corcoran & Riggs	Philadelphia	10,000
245	"	13	Elisha Riggs	New York	100,000
246	"	15	Corcoran & Riggs	Charleston	200
247	"	19	do.	Philadelphia	10,000
248	June	19	do.	New York	300,000
249	July	20	do.	Philadelphia	10,000
250	"	22	do.	Charleston	500
251	"	27	do.	Treasury United States	1,000
252	"	27	John Thompson	New York	20,000
253	"	30	Corcoran & Riggs	Philadelphia	5,000
254	Aug.	4	do.	New York	200,000
255	"		do.	do.	200,000
256	"		Elisha Riggs	do.	100,000
257	"	5	do.	do.	100,000
258	"	6	do.	do.	100,000
259	"		Corcoran & Riggs	do.	200,000
260	"	9	do.	do.	100,000
261	"	10	do.	Treasury United States	2,000
262	"	12	do.	do.	5,000
263	"	13	do.	New York	200,000
264	"	6	do.	St. Louis	10,000
265	"	4	do.	New York	300,000
266	"	17	do.	Treasury United States	3,000
267	"	5	do.	New York	100,000
268	"	10	do.	do.	100,000
269	"	17	John Thompson	do.	20,000
270	"	19	Corcoran & Riggs	Treasury United States	30,000
271	"	12	do.	St. Louis	15,000

## K—Continued.

Certificate.	Date.	By whom deposited.	Where deposited.	Amount.
272	Aug. 14	Corcoran & Riggs	St. Louis	\$3,000
273	" 14	do.	do.	20,000
274	" 24	do.	Philadelphia	35,000
275	" 24	John Thompson	New York	20,000
276	" 26	Corcoran & Riggs	Treasury United States	20,000
277	" 27	John Thompson	New York	20,000
278	" 27	Corcoran & Riggs	do.	100,000
279	" 28	do.	Treasury United States	12,000
280	" 30	do.	New York	100,000
281	" 27	do.	Philadelphia	10,000
282	" 31	do.	do.	10,000
283	" 27	do.	Charleston	250
284	Sept. 2	do.	do.	350
285	" 6	do.	Treasury United States	5,000
286	" 7	do.	do.	6,000
287	" 8	do.	do.	10,000
288	" 10	do.	do.	12,000
289	" 4	do.	St. Louis	50,000
290	" 10	do.	Philadelphia	15,000
291	" 13	do.	Treasury United States	1,000
292	" 7	do.	St. Louis	10,000
293	" 13	do.	Philadelphia	5,000
294	" 14	do.	Treasury United States	2,500
295	" 14	John Thompson	New York	15,000
296	" 8	Corcoran & Riggs	St. Louis	40,000

297	"	17	John Thompson.....	New York.....	15,000
298	"	18	Corcoran & Riggs.....	Treasury United States.....	2,000
299	"	17	do.....	Philadelphia.....	5,000
300	"	16	do.....	Charleston, S. C.....	500
301	"	21	do.....	Philadelphia.....	7,000
302	Sept.	22	do.....	Treasury United States.....	3,000
303	"	23	do.....	do.....	10,000
304	"	24	do.....	Philadelphia.....	10,000
305	"	21	do.....	Charleston, S. C.....	500
306	"	23	John Thompson.....	New York.....	20,000
307	"	25	Corcoran & Riggs.....	Treasury United States.....	10,000
308	"	24	do.....	Baltimore.....	50,000
309	"	27	John Thompson.....	New York.....	10,000
310	"	27	Corcoran & Riggs.....	Baltimore.....	50,000
311	"	28	do.....	Treasury United States.....	6,000
312	"	30	do.....	do.....	1,000
313	"	24	do.....	St. Louis.....	30,000
114	"	27	do.....	Philadelphia.....	5,000
315	"	27	do.....	St. Louis.....	10,000
316	"	28	do.....	do.....	30,000
317	Oct.	5	do.....	Treasury United States.....	6,000
318	"	6	do.....	do.....	12,000
319	Sept.	30	do.....	St. Louis.....	30,000
320	Oct.	8	do.....	Treasury United States.....	3,000
321	"	9	do.....	do.....	1,000
322	"	14	do.....	do.....	2,000
323	"	15	do.....	do.....	10,000
324	"	15	do.....	do.....	5,000
325	"	16	do.....	do.....	10,000
326	"	12	John Thompson.....	New York.....	10,000

## K—Continued.

176

REPORTS OF THE

[1847.]

Certificate.	Date.	By whom deposited.	Where deposited.	Amount.
327	Oct. 14	Corcoran & Riggs	Charleston	\$500
328	" 18	do.	Treasury United States	20,000
A 329	Aug. 27	do.	New York	300,000
B 329	Oct. 16	John Thompson	do.	10,000
330	" 21	do.	do.	10,000
331	" 18	Corcoran & Riggs	Charleston	500
332	" 21	do.	Treasury United States	10,000
333	" 22	do.	do.	1,000
334	" 23	do.	do.	1,000
335	" 23	do.	do.	10,000
336	" 26	do.	do.	1,000
337	" 26	do.	Philadelphia	18,000
338	" 27	do.	Treasury United States	12,000
340	" 28	do.	Baltimore	30,000
341	" 29	do.	Treasury United States	6,000
342	" 30	do.	do.	16,000
343	" 28	do.	Charleston	500
344	Nov. 1	do.	Treasury United States	1,000
345	" 2	do.	do.	1,000
346	" 2	do.	Baltimore	10,000
347	" 1	John Thompson	New York	15,000
348	" 3	Corcoran & Riggs	Treasury United States	5,000
349a	" 5	do.	do.	1,000
349	" 5	John Thompson	New York	12,000
350	" 6	Corcoran & Riggs	Treasury United States	800

351	"	6	do.	Philadelphia.	10,000
352	"	8	do.	Treasury United States	3,500
353	"	8	do.	do.	5,000
354	"	8	do.	Baltimore	15,000
355	"	10	Elisha Riggs	Treasury United States	10,000
356	"	11	do.	do.	20,000
357	"	11	Corcoran & Riggs	do.	15,500
358	"	10	do.	Baltimore	10,000
359	"	12	do.	Treasury United States	13,000
360	"	13	do.	do.	5,000
361	"	15	do.	do.	3,500
362	"	12	do.	Philadelphia	7,000
363	"	16	do.	Treasury United States	1,000
364	"	17	do.	do.	5,000
365	"	17	do.	do.	6,000
366	"	17	do.	Baltimore	20,000
367	"	17	do.	Philadelphia	10,000
368	"	15	do.	Charleston	6,000
369	"	15	do.	do.	200
370	"	18	do.	Treasury United States	2,500
371	"	19	do.	do.	6,000
372	"	19	do.	do.	38,000
373	"	19	do.	Philadelphia	20,000
374	"	20	do.	Treasury United States	20,000
375	"	19	do.	Baltimore	20,000
376	"	19	do.	do.	40,000
377	"	20	John Thompson	New York	3,000
378	"	20	Corcoran & Riggs	Baltimore	18,000
379	"	22	do.	Treasury United States	9,000
380	"	20	do.	Charleston	5,000

## K—Continued.

Certificate.	Date.	By whom deposited.	Where deposited.	Amount.
381	Nov. 12	Corcoran & Riggs .....	St. Louis .....	\$27,000
382	" 22	do. ....	Philadelphia .....	10,000
383	" 22	do. ....	do. ....	16,000
384	" 22	John Thompson .....	New York .....	5,000
385	" 24	Elisha Riggs .....	Treasury United States .....	10,000
386	" 24	Corcoran & Riggs .....	Philadelphia .....	20,000
387 <sub>a</sub>	" 24	do. ....	Treasury United States .....	6,000
387 <sub>b</sub>	" 26	do. ....	do. ....	1,000
388	" 26	John Thompson .....	New York .....	5,000
389	" 26	Elisha Riggs .....	do. ....	50,000
390	" 27	do. ....	Treasury United States .....	10,000
391	" 27	Corcoran & Riggs .....	do. ....	2,500
392	" 27	do. ....	Philadelphia .....	16,000
393	" 29	John Thompson .....	New York .....	5,000
394	" 29	do. ....	do. ....	5,000
395	" 24	do. ....	do. ....	5,000
396	" 30	Corcoran & Riggs .....	Treasury United States .....	4,000
				15,469,800

*Statement of Treasury Notes issued at 5 2-5 per cent. interest, in exchange for Specie, under act of January 28, 1847.*

Certificate.	Date.	By whom deposited.	Where deposited.	Amount.
	1847.			
1	Feb. 18	George Newbold, President.....	New York.....	\$250,000
2	Mar. 3	Washington Hunt.....	do. ....	71,000
3	Feb. 18	D. Thompson, President.....	do. ....	100,000
4	May 31	W. W. Woodworth.....	do. ....	50,000
				\$471,000

The foregoing statements respecting Treasury notes are, to the best of my knowledge and belief, correct.

W. SELDEN, *Treasurer United States.*

DECEMBER 6, 1847.

### RECAPITULATION.

Under act of July 22, 1846, at 5 2-5 per cent.....	\$965,750 00
Under act of January 28, 1847, at 5 2-5 per cent.....	471,000 00
Under act of January 28, 1847, at 6 per cent.....	15,469,800 00
	<u>\$16,906,550 00</u>

## M.

*Reimbursement of Treasury Notes, monthly, from December 1, 1846, to December 1, 1847.*

December .....	\$487,350 00	July .....	1,078,128 00
January .....	176,050 00	August .....	1,053,850 00
February .....	379,750 00	September .....	139,050 00
March .....	1,753,797 83	October .....	1,067,100 00
April .....	735,250 00	November .....	694,150 00
May .....	704,565 83		
June .....	702,750 00		\$8,971,791 66

TREASURY DEPARTMENT,

REGISTER'S OFFICE, December 1, 1847.

DANIEL GRAHAM, Register.

## N.

*List of Transfer Drafts ordered by the Secretary of the Treasury in favor of the Assistant Treasurer of the United States at New Orleans, from January 1 to December 1, 1847, inclusive.*

Date.	No.		Amount.
1847.			
April 19	584	On Chesapeake Bank, Baltimore, Maryland.....	\$10,000 00
	585	Do. do. do. ....	10,000 00
	586	Do. do. do. ....	20,000 00
	587	Do. do. do. ....	20,000 00
	588	Do. do. do. ....	30,556 29
" 29	590	On Bank of Middletown, Pennsylvania.....	5,000 00
	591	Do. do. do. ....	5,000 00
	592	Do. do. do. ....	5,000 00
	593	Do. do. do. ....	5,000 00
	594	Do. do. do. ....	10,000 00
	595	Do. do. do. ....	15,525 79
	596	On Bank of Washington, District of Columbia.....	1,894 61
	597	On Patriotic Bank, Washington, District of Columbia.....	6,477 92
	598	On Corcoran & Riggs, Washington, D. C.....	20,000 00
	599	Do. do. do. ....	20,000 00
	600	Do. do. do. ....	26,696 34
	601	On Canal and Banking Company, New Orleans, Louisiana..	953 15
May 28	613	On assistant treasurer of United States, Philadelphia, Pa...	1,000,000 00
June 3	614	On assistant treasurer of United States, New York, N. Y..	500,000 00
	615	On assistant treasurer of United States, Philadelphia, Pa...	500,000 00
" 14	618	On assistant treasurer of United States, New York, N. Y..	1,000,000 00
" 21	624	Do. do. do. ....	500,000 00
	625	On assistant treasurer of United States, Philadelphia, Pa...	500,000 00
July 21	634	On assistant treasurer of United States, New York, N. Y..	2,000,000 00
Aug. 6	637	On assistant treasurer of United States, Charleston, S. C...	299,778 24
" 20	639	On assistant treasurer of United States, New York, N. Y..	2,000,000 00
Oct. 25	650	On assistant treasurer of United States, Charleston, S. C...	50,000 00
Nov. 3	668	Do. do. do. ....	50,000 00
" 13	687	On Canal and Banking Company, New Orleans, La.....	4,634 96
			\$8,616,517 30

TREASURER'S OFFICE, December 6, 1847.

W. SELDEN, Treasurer United States.

## P.

*Statement of Treasury Notes issued monthly, from January 1 to November 30, 1847, inclusive.*

Months.	Under the act of July 22, 1846.	Under the act of Jan. 28, 1847.	Total.
January.....	\$1,254,100	-	\$1,254,100
February.....	1,240,000	\$3,158,750	4,398,750
March.....	50,000	562,600	612,600
April.....	-	2,591,050	2,591,050
May.....	250,000	3,255,800	3,505,800
June.....	-	2,802,950	2,802,950
July.....	-	1,683,700	1,683,700
August.....	-	2,135,250	2,135,250
September.....	-	406,850	406,850
October.....	-	575,500	575,500
November.....	-	590,500	590,500
	\$2,794,100	\$17,762,950	\$20,557,050

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

## Q.

Table of Payments made annually on account of the interest and principal of the public debt, from the 4th of March, 1789, to the 1st day of December, 1847.

Years.	Payments.	Years.	Payments.
From March 4, 1789, to Decem- ber 31,		From December 31, 1820, to De- cemb'r 31, 1821	
1791	\$5,287,949 50	1821	\$8,367,093 62
1792	7,263,665 99	1822	7,848,949 12
1793	5,819,505 29	1823	5,530,016 41
1794	5,801,578 09	1824	16,568,393 76
1795	6,084,411 61	1825	12,095,344 78
1796	5,835,846 44	1826	11,041,082 19
1797	5,792,421 82	1827	10,003,668 39
1798	3,990,294 14	1828	12,163,438 07
1799	4,596,876 78	1829	12,383,867 78
1800	4,578,369 95	1830	11,355,748 22
1801	7,291,707 04	1831	16,174,378 22
1802	9,539,004 76	1832	17,840,309 29
1803	7,256,159 43	1833	1,543,543 38
1804	8,171,787 45	1834	6,176,565 19
1805	7,369,889 79	1835	58,191 28
1806	8,989,884 61	1836	
1807	6,307,720 10	1837	21,822 91
1808	10,260,245 35	1838	5,605,720 27
1809	6,452,554 16	1839	11,117,987 42
1810	8,008,904 46	1840	4,086,613 70
1811	8,009,204 05	1841	5,600,689 74
1812	4,449,622 45	1842	8,575,539 94
1813	11,108,123 44	To June 30, 1843	861,596 55
1814	7,900,543 94	1844	12,991,902 84
1815	12,628,922 35	1845	8,595,039 10
1816	24,871,062 93	1846	1,213,823 31
1817	25,423,036 12	1847	6,722,021 39
1818	21,296,201 62	From June 30 to De- cember 1, 1847	
1819	7,703,926 29		2,539,237 69
1820	8,628,494 28		\$483,800,498 79

TREASURY DEPARTMENT,  
REGISTER'S OFFICE, December 6, 1847.

DANIEL GRAHAM, Register.

## R.

*Coinage of the Mint of the United States in the several years from its establishment in 1792, and including the coinage of the Branch Mints from the commencement of their operations in 1838.*

Years.	Amount coined.	Years.	Amount coined.
1793 } 1794 } 1795 }	\$453,541 80	1821.....	\$1,018,977 45
1796.....		1822.....	915,509 89
1797.....		1823.....	967,975 00
1798.....	192,129 40	1824.....	1,858,297 00
1799.....	125,524 29	1825.....	1,735,894 00
1800.....	545,698 00	1826.....	2,110,679 25
1801.....	645,906 68	1827.....	3,024,342 32
1802.....	571,335 40	1828.....	1,741,381 24
1803.....	510,956 37	1829.....	2,306,875 50
1804.....	516,075 83	1830.....	3,155,620 00
1805.....	370,698 53	1831.....	3,923,473 00
1806.....	371,827 94	1832.....	3,401,055 00
1807.....	333,239 48	1833.....	3,765,710 00
1808.....	801,084 00	1834.....	7,388,423 00
1809.....	1,044,595 96	1835.....	5,668,667 00
1810.....	982,055 00	1836.....	7,764,900 00
1811.....	884,752 53	1837.....	3,299,898 00
1812.....	1,155,868 50	1838.....	4,206,540 00
1813.....	1,108,740 95	1839.....	3,576,467 61
1814.....	1,115,219 50	1840.....	3,426,632 50
1815.....	1,102,271 50	1841.....	2,240,321 17
1816.....	642,535 80	1842.....	4,190,754 40
1817.....	20,483 00	1843.....	11,967,830 70
1818.....	56,785 57	1844.....	7,687,767 52
1819.....	647,267 50	1845.....	5,668,595 54
1820.....	1,345,064 50	1846.....	6,633,965 50
	1,425,325 00	1847.....	*20,758,048 12
	1,864,786 20		\$143,238,370 54

\*As far as exhibited by reports received to 6th December, 1847, inclusive.

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 6, 1847.*

DANIEL GRAHAM, *Register.*

S.

*Coinage of the Mints of the United States from the 1st of December, 1846, to the 1st of December, 1847, and monthly from the 1st of January, 1847, to the 1st of December, 1847.*

*From the 1st of December, 1846, to the 1st of December, 1847.*

In the month of December, 1846.....	\$677,743 00
From the 1st of January to the 1st of December, 1847..	20,758,048 12
	<hr/>
	<u>21,435,791 12</u>

*Coinage of the Mints monthly from the 1st of January to the 1st of December, 1847.*

In the month of January.....	\$535,050 52
February.....	815,191 36
March.....	2,676,328 69
April.....	873,165 99
May.....	1,364,173 61
June.....	1,942,312 50
July.....	3,543,945 44
August.....	1,804,043 44
September.....	2,699,305 01
October.....	1,418,577 76
November.....	3,085,953 80
	<hr/>
	<u>20,758,048 12</u>

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 6, 1847.*

DANIEL GRAHAM, *Register.*

NOTE.—The amount for November is made from returns from the mints received at the Treasury to the 6th December, 1847, inclusive.

## T.

The increase of gold and silver imported into the United States during the fiscal year ending on the 30th of June, 1847, as compared with the year 1846, was \$21,979,855, being 7,417 73-100 per cent.

	Total import of gold and silver.	Total export of gold and silver.	Excess of imports.
1846..	\$3,777,732	\$3,481,417	\$296,315
1847..	24,121,289	1,845,119	22,276,170

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

## U.

Amount received in specie from all sources, customs, lands, miscellaneous, and loans from 1st January to 1st December, 1847, \$48,667,886 18.

Amount of disbursements in specie from 1st January to 1st December, 1847, \$48,226,516 31.

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

## 1.

*Prices of United States Treasury Notes and Stocks at New York from December 1, 1846, to December 1, 1847; according to reports of rates in Shipping and Commercial List and Journal of Commerce.*

Date.	6 pr cent. Treasury notes.	5 2-5ths pr cent. Treasury notes.	U. S. stocks, 6 per cent., 1856.	U. S. stocks, 6 per cent., 1862.	U. S. stocks, 6 per cent., 1867.
1846.					
Dec. 1	-	-	-	-	-
2	-	-	-	102, (coupons off)	-
3	-	-	-	-	-
4	-	-	-	-	-
5	-	-	100	-	-
7	-	-	-	-	-
8	-	-	100	102	-
9	-	-	99 $\frac{1}{4}$ @ 99 $\frac{3}{4}$ (for the opening.)	-	-
10	-	-	-	101, (interest off)	-
11	-	-	-	-	-
12	-	-	-	-	-
14	-	-	-	-	-
15	-	-	-	-	-
16	-	-	-	-	-
17	-	-	-	-	-
18	-	-	-	98 $\frac{1}{2}$ @ 100, (interest off)	-
19	-	-	-	-	-
21	-	-	-	-	-
22	-	-	-	98 $\frac{1}{2}$	-
23	-	-	-	-	-
24	-	-	99	-	-
26	-	-	-	-	-
28	-	-	-	-	-
29	-	-	-	100 $\frac{3}{4}$ , (interest off)	-
30	-	-	-	101 @ 101 $\frac{1}{4}$	-
31	-	-	98 $\frac{3}{4}$	101	-
847.					
Jan. 1	-	-	-	-	-
2	-	-	-	101 $\frac{1}{4}$	-
4	-	-	98 $\frac{5}{8}$ @ 99	100 $\frac{3}{4}$ @ 101	-
5	-	-	98 $\frac{1}{2}$	-	-
6	-	-	98 $\frac{3}{8}$	-	-
7	-	-	-	-	-
8	-	-	-	98 $\frac{1}{4}$ @ 98 $\frac{1}{2}$	-
9	-	-	-	-	-

## 1—Continued.

Date.	6 pr cent. Treasury notes.	5 2-5ths pr cent. Treasury notes.	U. S. stocks, 6 per cent., 1856.	U. S. stocks, 6 per cent., 1862.	U. S. stocks, 6 per cent. 1867.
1847.					
Jan. 11	-	-	98 $\frac{1}{4}$	101	-
12	-	-	-	-	-
13	-	-	97 $\frac{7}{8}$ @ 98	-	-
14	-	-	97 $\frac{1}{4}$	-	-
15	-	-	97 $\frac{1}{2}$	-	-
16	-	-	-	-	-
18	-	-	98	-	-
19	-	-	98	-	-
20	-	-	98 @ 99	-	-
21	-	-	97 $\frac{1}{2}$ @ 98 $\frac{1}{4}$	-	-
22	-	-	-	-	-
23	-	-	-	-	-
25	-	-	99 $\frac{1}{4}$ @ 99 $\frac{1}{2}$	-	-
26	-	-	99 $\frac{1}{2}$	-	-
27	-	-	100	-	-
28	-	-	-	-	-
29	-	-	-	-	-
30	-	-	-	-	-
Feb. 1	-	-	-	100 $\frac{1}{2}$	-
2	-	-	-	-	-
3	-	-	-	-	-
4	-	-	101	102	-
5	-	-	101 $\frac{1}{4}$	101 $\frac{3}{4}$	-
6	-	-	101	102 $\frac{3}{4}$	-
8	-	-	-	-	-
9	-	-	101 $\frac{1}{4}$	-	-
10	-	-	100 $\frac{1}{2}$ @ 101 $\frac{1}{2}$	104	-
11	-	-	-	-	-
12	-	-	101	-	-
13	-	-	-	103	-
15	-	-	101	-	-
16	-	-	-	103	-
17	-	-	101	-	-
18	-	-	-	-	-
19	-	-	103	-	-
20	-	-	-	-	-
22	-	-	-	-	-
23	-	-	-	-	-
24	102	101 $\frac{3}{4}$	-	-	-
25	102	-	101 $\frac{1}{2}$	-	-
26	-	-	101 $\frac{1}{4}$	-	-
27	102	-	101 $\frac{1}{2}$	-	-
Mar. 1	-	-	-	-	-
2	-	-	-	-	-

## 1—Continued.

Date.	6 pr cent. Treasury notes.	5 2-5ths pr cent. Treasury notes.	U. S. stocks, 6 per cent., 1856.	U. S. stocks, 6 per cent., 1862.	U. S. stocks, 6 per cent., 1867.
1847.					
Mar. 3	101 $\frac{7}{8}$	-	-	-	-
4	102	-	-	103 @ 103 $\frac{1}{2}$	-
5	-	-	-	101 $\frac{1}{2}$	-
6	-	-	101 $\frac{1}{4}$	-	-
8	101 $\frac{3}{4}$ @ 101 $\frac{7}{8}$	-	-	-	-
9	101 $\frac{3}{4}$	-	101 $\frac{1}{2}$	-	-
10	-	-	101 $\frac{1}{2}$	-	-
11	101 $\frac{1}{2}$	-	101 $\frac{1}{2}$	-	-
12	101 $\frac{3}{4}$ @ 102	-	-	-	-
13	-	-	-	-	-
15	101 $\frac{3}{4}$	-	-	-	-
16	-	-	101 $\frac{5}{8}$	-	-
17	-	-	-	-	-
18	-	-	101 $\frac{3}{4}$	-	-
19	-	-	101 $\frac{3}{4}$ @ 102	-	-
20	-	-	-	103	-
22	-	-	101 $\frac{3}{4}$	-	-
23	101 $\frac{3}{8}$	100 $\frac{7}{8}$	102	-	-
24	-	-	-	-	-
25	101 $\frac{3}{4}$	-	101 $\frac{3}{4}$ @ 102	-	-
26	-	100 $\frac{3}{8}$ @ 100 $\frac{7}{8}$	-	-	-
27	-	-	101 $\frac{5}{8}$	-	-
29	-	-	101 $\frac{5}{8}$	-	-
30	101 $\frac{1}{4}$	-	-	-	-
31	-	-	-	101 $\frac{5}{8}$	-
April 1	-	-	-	-	-
2	-	-	-	101 $\frac{3}{4}$ @ 102	-
3	101	-	-	-	-
5	101	-	-	-	-
6	101 @ 101 $\frac{1}{4}$	-	-	-	-
7	101	-	-	-	-
8	101 @ 101 $\frac{1}{8}$	-	-	103	-
9	101	-	-	-	-
10	101 $\frac{1}{4}$	-	-	-	-
12	101 $\frac{3}{8}$	-	-	-	-
13	101 $\frac{1}{2}$ @ 101 $\frac{5}{8}$	-	-	-	-
14	-	-	-	-	-
15	-	-	-	-	-
16	102 $\frac{7}{8}$ @ 103	102 @ 102 $\frac{1}{4}$	-	-	-
17	103 $\frac{1}{4}$	-	104 @ 104 $\frac{1}{2}$	-	-
19	103 $\frac{1}{4}$	-	-	-	-
20	103 $\frac{1}{2}$	-	-	-	-
21	103 $\frac{3}{4}$	103 $\frac{1}{2}$	-	-	-
22	103 $\frac{3}{4}$ @ 103 $\frac{7}{8}$	-	-	103 $\frac{3}{4}$ @ 103 $\frac{5}{8}$	-

1—Continued.

Date.	6 pr. cent. Treasury notes.	5-2-5ths pr cent. Treasury notes.	U. S. stocks, 6 per cent., 1856.	U. S. stocks, 6 per cent., 1862.	U. S. stocks, 6 per cent., 1867.
1847.					
April 23	103 $\frac{1}{4}$ @103 $\frac{1}{2}$	-	-	-	-
24	-	-	-	-	-
26	-	-	105	-	-
27	103 $\frac{1}{4}$	-	-	-	-
28	103 $\frac{1}{2}$	-	104 $\frac{3}{4}$	104 $\frac{3}{4}$	-
29	103 $\frac{1}{8}$ @103 $\frac{3}{4}$	-	-	-	-
30	103 $\frac{3}{4}$	-	-	-	-
May 1	103 $\frac{7}{8}$	-	-	-	-
3	104 $\frac{1}{4}$	103 $\frac{1}{2}$	104@105	104 $\frac{1}{4}$	-
4	104 $\frac{1}{4}$	-	-	-	-
5	-	-	-	-	-
6	104 $\frac{3}{4}$ @104 $\frac{5}{8}$	-	-	-	-
7	104 $\frac{5}{8}$	-	-	-	-
8	104 $\frac{3}{4}$	-	-	-	-
10	104 $\frac{3}{4}$	104 $\frac{1}{2}$	-	-	-
11	104 $\frac{3}{4}$	-	-	-	-
12	104 $\frac{3}{4}$	-	106	-	-
13	104 $\frac{3}{4}$ @105	-	-	-	-
14	105 @105 $\frac{1}{2}$	-	-	-	-
15	106	-	105 $\frac{1}{4}$	-	-
17	-	-	106	-	-
18	-	-	-	-	-
19	-	-	-	-	-
20	105 $\frac{3}{4}$ @105 $\frac{7}{8}$	105 $\frac{1}{4}$	-	-	-
21	-	-	-	-	-
22	105 $\frac{1}{4}$ @105 $\frac{3}{4}$	-	-	-	-
24	105 $\frac{1}{4}$ @105 $\frac{1}{2}$	-	106 $\frac{1}{4}$	-	-
25	105 $\frac{1}{2}$ @105 $\frac{5}{8}$	-	107	-	-
26	105 $\frac{3}{4}$	-	-	107	-
27	105 $\frac{1}{2}$ @105 $\frac{5}{8}$	-	-	-	107 $\frac{1}{2}$
28	-	-	-	107 $\frac{1}{2}$	-
29	-	-	-	-	-
31	105 $\frac{1}{2}$	-	107	-	-
June 1	105 $\frac{3}{8}$	-	-	-	104 $\frac{1}{4}$
2	105 $\frac{3}{8}$	-	-	-	-
3	-	-	-	-	-
4	105 $\frac{5}{8}$	-	-	-	-
5	-	-	-	-	-
7	105 $\frac{3}{4}$	-	-	104 $\frac{1}{4}$	-
8	105 $\frac{3}{4}$	-	-	-	-
9	106	-	-	-	-
10	-	-	-	-	-
11	106	-	-	105 $\frac{1}{4}$	-
12	106 $\frac{1}{2}$ @106 $\frac{5}{8}$	-	-	-	-

## 1—Continued.

Date.	6 pr cent. Treas- ury notes.	5 2-5ths pr cent. Treasury notes.	U. S. stocks, 6 per cent., 1856.	U. S. stocks, 6 per cent., 1862.	U. S. stocks, 6 per cent., 1867.
1847.					
June 14	106 $\frac{3}{4}$ @106 $\frac{7}{8}$	-	-	-	-
15	106 $\frac{7}{8}$	-	105 $\frac{1}{4}$	106	-
16	106 $\frac{5}{8}$	-	-	-	-
17	106 $\frac{1}{2}$	-	105	-	-
18	106 $\frac{1}{2}$ @106 $\frac{7}{8}$	-	-	-	-
19	-	-	-	-	-
21	107	-	-	-	-
22	107 $\frac{1}{8}$	-	-	-	-
23	107 $\frac{1}{8}$	-	-	-	-
24	107 $\frac{1}{8}$	-	-	-	-
25	107 $\frac{1}{8}$	-	-	-	-
26	107@107 $\frac{1}{8}$	-	-	-	-
28	107	-	-	-	-
29	-	-	-	-	-
30	107 $\frac{1}{4}$	-	-	106 $\frac{1}{2}$	107 $\frac{1}{4}$
July 1	107 $\frac{1}{4}$	-	-	-	-
2	107 $\frac{1}{8}$	-	-	-	-
3	108	-	106	-	108 $\frac{7}{8}$
5	-	-	-	-	-
6	107 $\frac{3}{4}$	-	-	-	-
7	-	-	106 $\frac{1}{4}$	-	-
8	107 $\frac{1}{2}$	-	106 $\frac{1}{4}$	-	-
9	-	-	106	-	-
10	106 $\frac{7}{8}$ @107 $\frac{1}{8}$	-	-	-	-
12	106 $\frac{1}{2}$ @107	-	-	-	-
13	106 $\frac{1}{2}$ @107	-	-	-	-
14	106 $\frac{1}{4}$	-	-	-	-
15	106 $\frac{1}{4}$	-	-	-	106 $\frac{1}{2}$
16	-	-	-	105 $\frac{1}{4}$	105 $\frac{3}{4}$ @106
17	106	-	-	105 $\frac{1}{4}$	106
19	105 $\frac{7}{8}$	-	-	-	106
20	105 $\frac{3}{4}$	-	-	106	106
21	105 $\frac{3}{4}$ @105 $\frac{7}{8}$	-	-	-	105 $\frac{3}{4}$
22	106 $\frac{1}{8}$	-	-	-	106
23	106	-	-	-	106@106 $\frac{1}{8}$
24	105 $\frac{7}{8}$ @106	-	-	105 $\frac{1}{4}$	106
26	105 $\frac{3}{4}$	-	105 $\frac{1}{2}$	-	-
27	-	-	-	105 $\frac{1}{4}$	-
28	-	-	-	105 $\frac{1}{4}$	-
29	-	-	-	-	-
30	105 $\frac{7}{8}$ @106 $\frac{1}{4}$	-	-	-	106 $\frac{1}{4}$
31	106@106 $\frac{1}{8}$	105 $\frac{1}{2}$	-	-	106 $\frac{1}{2}$
Aug. 2	-	-	-	-	106 $\frac{1}{2}$
3	106	-	-	-	106 $\frac{1}{4}$

## 1—Continued.

Date.	6 pr cent. Treasury notes.	5 2-5ths per ct. Treasury notes.	U. S. stocks, 6 per cent., 1856.	U. S. stocks, 6 per cent., 1862.	U. S. stocks, 6 per cent., 1867.
1847.					
Aug. 4	-	-	105 $\frac{1}{4}$	-	106 $\frac{1}{4}$
5	-	-	-	-	-
6	-	-	105	105 $\frac{1}{2}$	106
7	-	-	-	-	105
9	-	-	-	-	-
10	-	-	105 $\frac{1}{2}$	-	-
11	104 $\frac{3}{4}$ @ 104 $\frac{7}{8}$	-	-	-	105 $\frac{1}{4}$
12	104 $\frac{5}{8}$ @ 104 $\frac{3}{4}$	-	-	-	-
13	-	-	-	-	105
14	104 $\frac{1}{2}$	-	-	-	105 $\frac{1}{4}$
16	103 $\frac{1}{2}$ @ 103 $\frac{3}{4}$	-	-	-	-
17	103 $\frac{1}{4}$ @ 103 $\frac{3}{4}$	-	-	-	103 $\frac{1}{2}$
18	104	-	-	-	-
19	103 $\frac{1}{4}$ @ 103 $\frac{1}{2}$	-	-	-	-
20	103 $\frac{1}{2}$ @ 104	-	-	-	-
21	103 $\frac{3}{4}$	-	-	-	-
23	104	-	-	-	-
24	104	-	-	104 $\frac{1}{4}$	-
25	-	-	-	-	104 $\frac{3}{4}$
26	103 $\frac{7}{8}$ @ 104	-	-	-	-
27	103 $\frac{7}{8}$	-	-	-	104 $\frac{1}{2}$
28	103 $\frac{7}{8}$	-	-	-	-
30	103 $\frac{7}{8}$	-	-	-	-
31	103 $\frac{1}{4}$ @ 103 $\frac{1}{2}$	-	-	-	-
Sept. 1	-	-	-	-	-
2	103 $\frac{1}{4}$	102 $\frac{1}{2}$	-	104	-
3	103 $\frac{1}{4}$	-	-	-	104
4	103	-	-	104	-
6	102 $\frac{3}{4}$	-	-	104	-
7	-	-	-	-	-
8	102 $\frac{1}{2}$ @ 102 $\frac{5}{8}$	-	-	-	-
9	102 $\frac{5}{8}$	-	-	-	-
10	102 $\frac{3}{4}$ @ 104	-	-	-	-
11	104 @ 104 $\frac{1}{2}$	-	-	-	-
13	104 @ 104 $\frac{1}{8}$	-	104	-	105
14	103 $\frac{1}{4}$ @ 103 $\frac{1}{2}$	-	-	-	-
15	103 $\frac{1}{4}$ @ 103 $\frac{1}{8}$	-	-	-	104 $\frac{1}{2}$
16	103 $\frac{3}{4}$	-	-	-	104 $\frac{1}{2}$
17	103 $\frac{1}{4}$ @ 103 $\frac{7}{8}$	-	-	-	-
18	104	-	-	-	105
20	104 $\frac{1}{4}$ @ 104 $\frac{1}{2}$	-	-	-	-
21	104 $\frac{1}{8}$ @ 104 $\frac{1}{2}$	-	-	-	-
22	104 @ 104 $\frac{1}{8}$	-	-	-	105 $\frac{1}{4}$
23	104 $\frac{1}{8}$ @ 104 $\frac{1}{4}$	-	104 $\frac{1}{4}$	-	-

1—Continued.

Date.	6pr cent. Treas- ury notes.	5 2-5ths per ct. Treasury notes.	U S. stocks, 6 per cent., 1856.	U. S. stocks, 6 per cent., 1862.	U. S. stocks, 6 per cent., 1867.
1847.					
Sept. 24	-	-	-	-	105 $\frac{1}{4}$
25	104	-	-	-	-
27	103 $\frac{3}{4}$ @ 104	-	-	-	105 $\frac{1}{4}$
28	-	-	-	-	-
29	104 $\frac{1}{8}$	-	-	-	-
30	-	-	-	-	105 $\frac{1}{2}$
Oct. 1	103 @ 103 $\frac{1}{2}$	-	-	-	104 $\frac{1}{2}$
2	102 $\frac{3}{4}$ @ 102 $\frac{5}{8}$	-	-	-	-
4	101 $\frac{1}{2}$ @ 101 $\frac{5}{8}$	-	-	-	-
5	101 $\frac{3}{8}$ @ 101 $\frac{1}{2}$	-	-	102 $\frac{3}{4}$	103 $\frac{1}{2}$
6	101 @ 101 $\frac{1}{2}$	-	-	-	-
7	101 @ 101 $\frac{1}{8}$	-	-	102	103
8	101 @ 101 $\frac{1}{8}$	-	-	-	-
9	101 $\frac{1}{8}$ @ 101 $\frac{1}{4}$	-	-	-	103
11	101 $\frac{3}{8}$ @ 101 $\frac{1}{2}$	-	-	102 $\frac{3}{4}$	-
12	101 $\frac{3}{8}$	-	-	-	-
13	101 $\frac{1}{4}$ @ 101 $\frac{3}{8}$	-	-	-	-
14	101 $\frac{1}{4}$ @ 101 $\frac{1}{8}$	-	-	-	-
15	-	-	-	-	103 $\frac{1}{4}$
16	101 $\frac{3}{4}$	-	-	-	103
18	101 $\frac{1}{4}$	-	-	-	-
19	-	-	-	-	-
20	101 $\frac{1}{4}$	-	-	-	-
21	101 @ 101 $\frac{1}{4}$	-	-	-	-
22	101 $\frac{1}{8}$	-	-	-	103 $\frac{1}{8}$
23	101 @ 101 $\frac{1}{8}$	-	-	102 $\frac{3}{4}$	103 $\frac{1}{8}$
25	101 $\frac{1}{8}$	-	-	-	103 $\frac{1}{8}$
26	101 $\frac{1}{8}$	-	-	-	-
27	101	-	-	-	-
28	-	-	-	-	-
29	101	-	-	-	-
30	101	-	101 $\frac{3}{4}$	-	-
Nov. 1	101	-	-	-	-
2	100 $\frac{7}{8}$ @ 101	-	101 $\frac{1}{2}$	-	102 $\frac{7}{8}$ @ 103
3	100 $\frac{7}{8}$ @ 101	-	-	-	103
4	100 $\frac{7}{8}$ @ 101	-	-	-	-
5	101	-	-	-	-
6	100 $\frac{3}{4}$ @ 100 $\frac{7}{8}$	-	-	-	102 $\frac{3}{4}$
8	100 $\frac{1}{2}$ @ 100 $\frac{5}{8}$	-	-	-	-
9	-	-	-	-	-
10	100 $\frac{3}{8}$ @ 100 $\frac{1}{2}$	-	-	102	102 $\frac{1}{2}$
11	100 $\frac{1}{4}$ @ 100 $\frac{3}{8}$	-	-	-	-
12	100 @ 100 $\frac{1}{4}$	-	-	-	102 $\frac{1}{4}$
13	100	-	-	-	-

## 1—Continued.

Date.	6 pr cent. Treasury notes.	5 2-5ths per ct. Treasury notes.	U. S. stocks, 6 per cent., 1856.	U. S. stocks, 6 per cent., 1862.	U. S. stocks, 6 per cent., 1867.
1847.					
Nov. 15	100	-	100	-	-
16	100	-	-	-	-
17	-	-	100	100	-
18	$99\frac{3}{4} @ 99\frac{7}{8}$	-	-	-	-
19	$99\frac{5}{8} @ 99\frac{3}{4}$	-	-	-	-
20	$99\frac{3}{4}$	-	-	$100\frac{1}{2} @ 100\frac{3}{4}$	-
22	$99\frac{3}{4}$	-	-	-	102
23	-	-	-	-	-
24	$100\frac{1}{2}$	-	-	-	-
26	$100\frac{1}{2} @ 100\frac{1}{2}$	-	-	-	-
27	$100 @ 100\frac{1}{8}$	-	-	$102\frac{1}{2}$	-
29	$99\frac{7}{8}$	-	-	-	-
30	$99\frac{7}{8} @ 100$	-	-	102	103
Dec. 1	100	-	-	-	-

## NOTES.

Treasury notes are usually sold with *interest off*; that is to say, the purchaser pays so much for the amount of principal stated in the note, and then the interest which may have accrued to the day of sale.

Stocks, on the contrary, are (except within a short time of the payment of dividends) usually sold with the *interest on*; that is to say, the purchaser gives one round sum for the principal stated in the certificate, and for the interest which may have accrued to the day of sale.

These facts will serve to explain some apparent discrepancies in the prices of stocks and Treasury notes.

2.—*Prices of Treasury Notes at New Orleans, from December 1, 1846, to December 1, 1847, according to quotations in the Picayune and Courier.*

Date	Price.	Date.	Price.
1846.		1847.	
Dec'r 1	$\frac{1}{2}$ discount.	March 2	$\frac{1}{2}$ to $1\frac{1}{4}$ discount.
4	Do.	3	$\frac{1}{2}$ to 1 discount.
8	$\frac{1}{8}$ to $\frac{1}{2}$ discount.	4	Do.
14	Par to $\frac{1}{8}$ discount.	5	Do.
18	$\frac{1}{4}$ to $\frac{1}{2}$ discount.	6	$\frac{1}{2}$ discount.
22	Do.	9	Par to $\frac{1}{2}$ discount—in good demand.
29	Do.	10	Par to $\frac{1}{2}$ disc't—scarce.
1847		11	Do.
Jan'y 1	$\frac{1}{4}$ to $\frac{1}{2}$ discount.	12	Do.
2	$\frac{1}{4}$ to $\frac{3}{4}$ discount.	13	Par to $\frac{1}{2}$ discount.
5	$\frac{1}{4}$ to $\frac{1}{2}$ discount.	14	Do.
7	Do.	16	Do.
8	Do.	17	Par to $\frac{1}{4}$ discount.
12	Do.	18	Do.
13	Do.	20	Do.
14	Par to $\frac{1}{4}$ discount.	21	Par to $\frac{1}{2}$ discount.
16	Par to $\frac{1}{8}$ discount.	23	Par to $\frac{1}{4}$ discount.
19	Par to $\frac{1}{4}$ discount.	24	Do.
23	Do.	26	Par to $\frac{1}{2}$ discount.
24	Do.	27	Par to $\frac{3}{4}$ discount.
27	Do.	28	Par to $\frac{1}{2}$ discount.
28	Do.	31	Par to $\frac{3}{4}$ discount.
30	Do.	April 1	Par—scarce.
31	Do.	2	Par to $\frac{1}{2}$ premium.
Febr'y 2	Do.	6	Par.
3	Do.	7	Par.
4	Do.	9	Par.
5	Do.	10	Par.
6	$\frac{1}{4}$ to $\frac{1}{2}$ discount.	11	Par.
7	$\frac{1}{4}$ to 1 discount.	13	Par.
9	Do.	14	Par.
11	Do.	15	$\frac{1}{4}$ to $\frac{3}{8}$ discount.
13	Do.	16	Par to $\frac{1}{4}$ discount.
14	$\frac{1}{2}$ to 1 discount.	18	Do.
16	$\frac{3}{4}$ to 1 discount.	20	Do.
17	$\frac{1}{2}$ to 1 discount.	21	Par to $\frac{1}{2}$ discount.
18	Do.	23	Par.
19	$\frac{3}{4}$ to 1 discount.	24	Par.
20	$\frac{1}{2}$ discount; improving.	25	Par.
24	Par to $\frac{3}{4}$ discount.	27	Par.
25	$\frac{1}{2}$ to 1 discount.	28	$\frac{1}{2}$ to $\frac{3}{4}$ premium.
26	$\frac{1}{4}$ to $\frac{1}{2}$ discount.	29	Do.
28	$\frac{3}{4}$ to 1 discount.		

## 2.—Prices of Treasury Notes at New Orleans—Continued.

Date.	Price.	Date.	Price.
1847.		1847.	
April 30	$\frac{1}{2}$ to $\frac{3}{4}$ premium.	July 2	3 to $4\frac{1}{2}$ premium.
May 1	$\frac{1}{2}$ premium.	3	3 to 4 premium.
4	Par to $\frac{1}{2}$ premium.	4	$4\frac{1}{2}$ to 5 premium.
5	Par to $\frac{3}{4}$ premium.	6	Do.
6	Par to $\frac{1}{2}$ premium.	8	Do.
7	Do.	9	Do.
8	Do.	11	5 premium.
9	Do.	13	Do.
11	Do.	14	Do.
12	Do.	15	Do.
13	1 to 2 premium.	16	Do.
14	Do.	17	Do.
15	Do.	18	Do.
16	Do.	20	Do.
19		21	Do.
21	$1\frac{1}{2}$ to 2 premium.	22	3 to 4 premium.
22	1 to $1\frac{1}{2}$ premium.	23	Do.
25	2 to $2\frac{1}{2}$ premium.	25	5 to $5\frac{1}{2}$ premium.
26	Do.	27	Do.
27		28	Do.
28	Do.	29	$3\frac{1}{2}$ to 4 premium.
29	Do.	30	Do.
30	2 to $2\frac{3}{4}$ premium.	31	3 to 4 premium.
June 1	2 to $2\frac{1}{2}$ premium.	Aug. 3	Do.
2	2 to $2\frac{1}{2}$ premium.	4	Do.
3	Do.	5	4 to $4\frac{1}{2}$ premium.
4	Do.	6	Do.; very scarce.
5	Do.	8	3 to 4 premium.
6	Do.	10	Do.
8		11	3 to $3\frac{1}{2}$ premium.
10	$2\frac{1}{2}$ to 3 premium.	12	3 premium.
11	3 to 4 premium.	13	3 to $3\frac{1}{2}$ premium.
12	Do.	17	Do.
13	3 to $3\frac{1}{4}$ premium.	18	$2\frac{1}{2}$ to 3 premium.
16	3 to 4 premium.	19	Do.
17	Do.	20	3 to $3\frac{1}{2}$ premium.
19	Do.	21	$2\frac{1}{2}$ premium.
22	Do.	22	Do.
24	Do.	24	Do.
25	Do.	25	Do.
26	Do.	26	Par to 1 premium.
27	3 to $4\frac{1}{2}$ premium.	27	Do.
30	Do.	28	Par.
July 1	Do.	29	2 to $2\frac{1}{2}$ premium.

2.—*Prices of Treasury Notes at New Orleans*—Continued.

Date.	Price.	Date.	Price.
1847.		1847.	
Aug. 31	2 to 2½ premium.	Oct. 15	Par.
Sept. 1	4 premium.	17	Par.
2	4 premium.	19	Par.
3	3 to 3½ premium.	20	Par.
5	2 to 2½ premium.	23	Par.
7	Do.	24	Par.
8	Do.	27	Par.
9	Do.	28	Par.
10	Do.	30	Par.
11	1½ to 3 premium.	31	Par.
12	Do.	Nov. 3	Par.
14	Do.	4	Par.
15	Do.	5	Par.
16	Do.	6	Par.
17	Do.	7	Par.
18	Par to ½ premium.	9	Par.
19	Par.	10	Par.
21	Par.	11	Par.
22	Par to 1 premium.	12	Par.
23	Do.	13	Par.
24	Par to 2 premium.	14	Par.
28	— to — premium.	16	Par.
29	Par.	19	Par.
30	Par.	20	Par.
Oct. 1	Par.	21	Par.
2	Par.	22	Par.
3	Par.	24	Par.
5		25	Par.
7	Par.	26	Par.
8	Par.	27	Par.
9	Par.	28	Par.
13	Par.	30	Par.
14	Par.	Dec. 1	Par.

## X.

*Exhibit of the amount of Treasury Notes received from sales of Public Lands during the fourth quarter of 1846, and the first, second, and third quarters of 1847, as appears from returns made to the General Land Office.*

Amount received in 4th qr. 1846.	Amount received in 1st qr. 1847.	Amount received in 2d qr. 1847.	Amount received in 3d qr. 1847.	Aggregate.
\$9,750	\$10,350	\$12,050	\$1,850	\$34,000

GENERAL LAND OFFICE, December 8, 1847.

RICHARD M. YOUNG, *Commissioner.*

## Y.

*Statement of amount of Specie and of Treasury Notes received at the custom-house, New York, from January 1 to December 1, 1847.*

1847.	Specie.	Treasury Notes,	Total.
January . . . . .	\$810,444 02	\$615,601 86	\$1,426,045 88
February . . . . .	1,417,584 41	83,985 74	1,501,570 15
March . . . . .	1,652,215 06	1,851 85	1,654,066 91
April . . . . .	2,109,936 29	1,200 00	2,111,136 29
May . . . . .	1,482,658 69	50 00	1,482,708 69
June . . . . .	1,464,549 47	-	1,464,549 47
July . . . . .	2,062,981 11	-	2,062,981 11
August . . . . .	3,340,706 48	-	3,340,706 48
September . . . . .	2,101,447 33	-	2,101,447 33
October . . . . .	1,242,323 91	-	1,242,323 91
November . . . . .	930,575 49	94,455 11	1,025,030 60
	18,615,422 26	797,144 56	19,412,566 82

CUSTOM-HOUSE, NEW YORK,

COLLECTOR'S OFFICE, December 1, 1847.

C. W. LAWRENCE.

Z.—Statement showing the number of acres of Land subject to entry at private sale in each State and Territory; the number of acres proclaimed to be offered in the spring of 1848; the number of acres surveyed and not proclaimed or offered; the number of acres in process of being surveyed; the number of acres to which the Indian title has been extinguished, remaining unsurveyed, exclusive of those in process of being surveyed; and the totals, to 1st December, 1847.

State or Territory.	Amount subject to entry at private sale.	Amount proclaimed to be offered in spring of 1848.	Amount surveyed and not proclaimed or offered.	Amount in process of being surveyed.	Amount to which the Indian title has been extinguished, remaining unsurveyed.	Totals.
	<i>Acres.</i>	<i>Acres.</i>	<i>Acres.</i>	<i>Acres.</i>	<i>Acres.</i>	<i>Acres.</i>
Ohio.....	867,887	None.	None.	None.	None.	867,887
Indiana.....	4,087,322	721,272	1,070	None.	None.	4,809,664
Michigan.....	14,570,867	None.	(a) 2,523,591	300,000	10,428,388	27,822,846
Illinois.....	16,246,729	None.	(b) 27,975	None.	None.	16,274,704
Missouri.....	25,504,057	568,648	(d) 182,297	650,000	2,680,857	29,585,859
Wisconsin.....	6,650,358	556,478	None.	1,500,000	31,618,067	40,324,903
Iowa.....	6,783,473	1,857,063	(c) 771,842	1,730,000	2,380,621	13,522,999
Louisiana.....	11,580,118	257,137	(h) 931,631	325,000	8,065,705	21,159,591
Arkansas.....	25,142,515	1,338,189	(e) 339,278	1,200,000	320,640	28,340,622
Mississippi.....	11,832,006	12,891	None.	None.	None.	11,844,897
Alabama.....	16,732,955	None.	(f) 89,825	None.	34,126	16,856,906
Florida.....	12,102,714	454,507	(g) 257,229	1,650,000	15,519,810	29,984,260
Total.....	152,101,001	5,766,185	5,124,738	7,355,000	71,048,214	241,395,138
Northwestern Territory, east of the Rocky Mountains, and west of the Mississippi, exclusive of Iowa.....						478,549,708
Northwestern Territory, west of the Rocky Mountains, extending to the 49th degree of north latitude.....						218,536,320
[NOTE.—The nature and extent of the Indian claims to these lands are unknown to this office.]					Total.....	697,086,028
Emigrant Indian lands, west of the Missouri and Arkansas.....						132,295,680

NOTES.—(a) All in the northern peninsula and copper region. (b) Small detached tracts. (c) Part situated in the disputed territory, and suspended surveys. (d) Situated in Current river, copper region, and Clamorgan grant. (e) Situated in Clamorgan and De Bastrop grants. (f) South of 31st degree of latitude, surveys incomplete. (g) Suspended surveys. (h) In Dauterive and De Bastrop claims, and suspended surveys.

GENERAL LAND OFFICE, December 7, 1847.

RICHARD M. YOUNG, Commissioner.

## A A.

*Statement of the value of Breadstuffs and Provisions exported during the fiscal years ending on the 30th June, 1846 and 1847.*

In 1846.....	Breadstuffs	\$19,627,020	
	Provisions	4,946,971	
		<u>          </u>	\$24,573,991
In 1847.....	Breadstuffs	\$57,533,661	
	Provisions	8,372,612	
		<u>          </u>	\$65,906,273

TREASURY DEPARTMENT,  
REGISTER'S OFFICE, *December 1, 1847.*

## B B.

*Statement of the Imports and Exports in the years ending on the 30th June, 1846 and 1847.*

	Exclusive of specie.	Specie.	Total.
1846.			
Imports .....	\$117,914,065	\$3,777,732	\$121,691,797
Foreign exports...	7,865,206	3,481,417	11,346,623
	<u>110,048,859</u>	<u>296,315</u>	<u>110,345,174</u>
1847.			
Imports .....	\$122,424,349	\$24,121,289	\$146,545,638
Foreign exports...	6,166,039	1,845,119	8,011,158
	<u>116,258,310</u>	<u>22,276,170</u>	<u>138,534,480</u>
<i>Domestic exports.</i>			
1846.....	\$101,718,042	\$423,851	\$102,141,893
1847.....	150,574,844	62,620	150,637,464

TREASURY DEPARTMENT,  
REGISTER'S OFFICE, *December 1, 1847.*  
DANIEL GRAHAM, *Register.*

## CC.

*Statement showing what the Domestic Exports of the United States, exclusive of gold and silver, would be on the 30th of June, 1849, if during each of the three years succeeding the last fiscal year, the percentage of augmentation were the same as during the last fiscal year.*

The increase of domestic exports of the United States, exclusive of gold and silver, on the 30th of June, 1847, as compared with the year 1846, was \$48,856,802—being 48.0316 per cent.

Years.	Domestic exports exclusive of specie.	Per cent. 48.0316.	Domestic exports.	Years.
June 30—				
1846	\$101,718,042			
1847	150,574,844	\$72,323,506	\$222,898,350	1848
1848	222,898,350	107,061,643	329,959,993	1849
1849	329,959,993	158,485,063	488,445,056	1850

TREASURY DEPARTMENT,

REGISTER'S OFFICE, December 1, 1847.

DANIEL GRAHAM, Register.

7.—Statement of Commerce, Revenue, and Population of the United States from 1790 to 1847.

Years.	Total imports.	Imports consumed in the United States, exclusive of specie.	Domestic produce exported, exclusive of specie.	Foreign merchandise exported, exclusive of specie.	Total exports.
1790.....	\$23,000,000	\$22,460,844	\$19,666,000	\$539,156	\$20,205,156
1791.....	29,200,000	28,687,959	18,500,000	512,041	19,012,041
1792.....	31,500,000	29,746,902	19,000,900	1,733,098	20,733,098
1793.....	31,100,000	28,990,428	24,000,000	2,109,572	26,109,572
1794.....	34,600,000	28,073,767	26,500,000	6,526,233	33,026,233
1795.....	69,756,268	61,266,796	39,500,000	8,489,472	47,989,472
1796.....	81,436,164	55,136,164	40,764,097	26,300,000	67,064,097
1797.....	75,379,406	48,379,406	29,850,206	27,000,000	56,850,206
1798.....	68,551,700	35,551,700	28,527,097	33,000,000	61,527,097
1799.....	79,069,148	33,546,148	33,142,522	45,523,000	78,665,522
1800.....	91,252,768	52,121,891	31,840,903	39,130,877	70,971,780
1801.....	111,363,511	64,720,790	47,473,204	46,642,721	94,115,925
1802.....	76,333,333	40,558,362	36,708,189	35,774,971	72,483,160
1803.....	64,666,666	51,072,594	42,205,961	13,594,072	55,800,033
1804.....	85,000,000	48,768,403	41,467,477	36,231,597	77,699,074
1805.....	120,600,000	67,420,981	42,387,002	53,179,019	95,566,021
1806.....	129,410,000	69,126,764	41,253,727	60,283,236	101,536,963
1807.....	138,500,000	78,856,442	48,699,592	59,643,558	108,343,150
1817.....	99,250,000	79,891,931	68,313,500	19,358,069	87,671,569
1818.....	121,750,000	102,323,304	73,854,437	19,426,696	93,281,133
1819.....	87,125,000	67,959,317	50,976,838	19,165,683	70,142,521
1820.....	74,450,000	56,441,971	51,683,640	18,008,029	69,691,669
1821.....	62,585,724	43,696,405	43,671,894	10,824,429	64,974,382
1822.....	83,241,541	68,395,673	49,874,079	11,476,022	72,160,281
1823.....	77,579,267	51,310,736	47,155,408	21,170,635	74,699,030
1824.....	80,549,007	53,846,567	50,649,500	18,322,605	75,986,657
1825.....	96,340,075	66,395,722	66,944,745	23,793,588	99,535,388
1826.....	84,974,477	57,652,577	52,449,855	20,440,934	77,595,322
1827.....	79,484,068	54,901,108	57,878,117	16,431,830	82,324,827
1828.....	88,509,824	66,975,505	49,976,632	14,044,578	72,264,686

1847.]

SECRETARY OF THE TREASURY.

201

Statement of Commerce, Revenue, and Population—Continued.

Years.	Total Imports.	Imports consumed in the United States, exclusive of specie.	Domestic produce exported, exclusive of specie.	Foreign merchandise exported, exclusive of specie.	Total Exports.
1829.....	\$74,492,527	\$54,741,571	\$55,087,307	\$12,347,344	\$72,358,671
1830.....	70,876,920	49,575,099	58,524,878	13,145,857	73,849,508
1831.....	103,191,124	82,808,110	59,218,583	13,077,069	81,310,583
1832.....	101,029,266	75,327,688	61,726,529	19,794,074	87,176,943
1833.....	108,118,311	83,470,067	69,950,856	17,577,876	90,140,433
1834.....	126,521,332	86,973,147	80,623,662	21,636,553	104,336,973
1835.....	149,895,742	122,007,974	100,459,481	14,756,321	121,693,577
1836.....	189,980,035	158,811,392	106,570,942	17,767,762	128,663,040
1837.....	140,989,217	113,310,571	94,280,895	17,162,232	117,419,376
1838.....	113,717,404	86,552,598	95,560,880	9,417,690	108,486,616
1839.....	162,092,132	145,870,816	101,625,533	10,626,140	121,028,416
1840.....	107,141,519	86,250,335	111,660,561	12,008,371	132,085,946
1841.....	127,946,177	114,776,309	103,636,236	8,181,235	121,851,803
1842, (to September 30).....	100,162,087	87,996,318	91,799,242	8,078,753	104,691,534
1842, (to December 31, 3 months).....	21,584,599	12,431,376	25,895,451	1,713,112	28,115,493
1843, (Jan. 1 to June 30, 6 months).....	43,169,200	24,862,753	51,790,903	3,426,223	56,230,987
1844.....	108,435,035	96,390,548	99,531,774	6,214,058	111,200,046
1845.....	117,254,564	105,599,541	98,455,330	7,584,781	114,646,606
1846.....	121,691,797	110,048,859	101,718,042	7,865,206	113,488,516
1847.....	146,545,638	116,258,310	150,574,844	6,166,039	158,648,622

Statement of Commerce, Revenue, and Population—Continued.

1847.]

SECRETARY OF THE TREASURY.

203

Years.	Imports of specie.	Exports of specie, including American coin.	Net revenue.	Tonnage.	Population.
1790.....	-	-	-	478,377	3,921,326
1791.....	-	-	\$4,399,473 09	502,146	
1792.....	-	-	3,443,070 85	564,457	
1793.....	-	-	4,255,306 56	520,764	
1794.....	-	-	4,801,065 28	628,618	
1795.....	-	-	5,588,461 26	747,965	
1796.....	-	-	6,567,987 94	831,899	
1797.....	-	-	7,549,649 65	876,913	
1798.....	-	-	7,106,061 93	898,328	
1799.....	-	-	6,610,449 31	939,409	
1800.....	-	-	9,080,932 73	972,492	5,319,762
1801.....	-	-	10,750,778 93	947,492	
1802.....	-	-	12,438,235 74	892,104	
1803.....	-	-	10,479,417 61	949,172	
1804.....	-	-	11,098,565 33	1,042,404	
1805.....	-	-	12,936,487 04	1,140,368	
1806.....	-	-	14,667,698 17	1,208,736	
1807.....	-	-	15,845,521 61	1,268,548	
1817.....	-	-	26,283,348 49	1,399,912	
1818.....	-	-	17,176,385 00	1,225,185	
1819.....	-	-	20,283,608 76	1,260,751	
1820.....	-	-	15,005,612 15	1,280,167	9,654,596
1821.....	\$8,064,890	\$10,478,059	13,004,447 15	1,298,958	
1822.....	3,369,846	10,810,180	17,589,761 94	1,324,699	
1823.....	5,097,896	6,372,987	19,088,438 44	1,336,566	
1824.....	8,379,835	7,014,552	17,878,325 71	1,389,163	
1825.....	6,150,765	8,797,055	20,098,718 45	1,423,112	
1826.....	6,880,966	4,704,533	23,341,231 77	1,534,191	
1827.....	8,151,130	8,014,880	19,712,283 29	1,620,608	
1828.....	7,489,741	8,243,476	23,205,523 64	1,741,392	

Statement of Commerce, Revenue, and Population—Continued.

Years.	Imports of specie.	Exports of specie, including American coin.	Net revenue.	Tonnage.	Population.
1829.....	\$7,403,612	\$4,924,020	\$22,681,965 91	1,260,798	12,866,520
1830.....	8,155,964	2,178,773	21,922,391 39	1,191,776	
1831.....	7,305,945	9,014,931	24,224,441 77	1,267,847	
1832.....	5,907,504	5,656,340	28,465,237 24	1,439,450	
1833.....	7,070,368	2,611,701	29,032,508 91	1,606,151	
1834.....	17,911,632	2,076,758	16,214,957 15	1,758,907	
1835.....	13,131,447	6,477,775	19,391,310 59	1,824,940	
1836.....	13,400,881	4,324,336	23,409,940 53	1,832,103	
1837.....	10,516,414	5,976,249	11,169,290 39	1,896,656	
1838.....	17,747,116	3,508,046	16,158,800 36	1,995,640	
1839.....	5,595,176	8,776,743	23,137,924 81	2,096,479	
1840.....	8,882,813	8,417,014	13,499,502 17	2,180,764	
1841.....	4,988,633	10,034,332	14,487,216 74	2,130,744	
1842, (to September 30).....	4,087,016	4,813,539	14,260,770 95	2,092,391	
1842, (to December 31, 3 months).....	7,440,112	506,930	3,927,137 81	2,174,862	
1843, (Jan. 1 to June 30, 6 months).....	14,880,223	1,013,861	7,046,843 91	2,158,603	
1844.....	5,830,429	5,454,214	26,183,570 94	2,230,095	
1845.....	4,070,242	8,606,495	27,528,112 70	2,417,002	
1846.....	3,777,732	3,905,268	26,712,667 87	2,562,085	
1847.....	24,121,289	1,907,739	23,747,864 66	2,839,046	17,069,453

TREASURY DEPARTMENT, REGISTER'S OFFICE, December 8, 1847.

DANIEL GRAHAM, Register.

8.—A statement exhibiting the amount of Duties which accrued, but not received, on the 1st of December, 1846, 1st of November and 1st of December, 1847; the Gross Receipts from customs during the months of November, 1846 and 1847; the value of Domestic Exports (exclusive of coin and bullion) during the years ending on the 1st of December, 1846 and 1847; and also the value of Coin and Bullion imported during the periods last mentioned.

Districts.	Duties which accrued, but not received—			Gross receipts from customs.		Value of domestic exports (exclusive of coin and bullion) during the years ending—		Coin and Bullion imported during the years ending—	
	On the 1st of December, 1846.	On the 1st of November, 1847.	On the 1st of December, 1847.	In November, 1846.	In November, 1847.	On the 1st of December, 1846.	On the 1st of December, 1847.	On the 1st of December, 1846.	On the 1st of December, 1847.
Passamaquoddy*.....						\$13,552 00	\$29,006 00		
Machias.....				\$154 25	\$222 13	10,275 00			
Penobscot.....	\$2,034 86	\$1,115 62	\$927 18	176 28		8,214 00	2,532 00		
Bangor.....		2,052 59				612,618 00	657,437 00		\$8,916 00
Saco.....						4,634 00	1,893 00	\$285 00	
Portland.....	182 00	6,765 00	3,986 00	215 86	8,036 20	231,005 00	287,692 00	70,700 00	120,029 00
Portsmouth.....	1,752 19	671 18	487 71	663 66	1,239 43				
Vermont.....				1,404 00	2,200 00				
Newburyport.....	639 36	1,763 19		108 48	4,019 85				
Gloucester.....	1,373 00		280 00	287 00	121 00	54,258 00	53,235 00		
Salem.....	23,198 22	3,026 46	3,292 69	4,503 38	15,328 85	723,346 00	921,323 00	30,797 00	77,983 00
Marblehead.....	69 40		41 82	29 00		1,294 00	3,160 00		
Boston.....	334,187 39	193,449 46	228,624 51	166,098 47	324,083 06	6,640,857 00	8,206,245 00	789,475 00	12,814,730 00
Plymouth, Mass.....	202 95								
Fall River.....	3,554 00				548 00				
New Bedford.....		27 74	27 74		1,790 58	293,469 00	262,595 00	6,350 00	
Edgartown.....						6,026 00	7,765 00		
Nantucket.....	93 34			190 44					
Providence.....	3,496 81	184 80	184 80	1,607 31	974 39	86,341 00	107,728 00	18,867 00	22,021 00
Bristol.....	418 20	3,382 44	3,195 16		187 28	46,555 00	90,086 00		1,700 00
Newport.....						16,703 00	15,067 00		13,684 00

\* Returns from these ports not received when the statement was formed.

Statement exhibiting the amount of Duties, &c.—Continued.

Districts.	Duties which accrued, but not received—			Gross receipts from customs.		Value of domestic exports (exclusive of coin and bullion) during the years ending—		Coin and Bullion imported during the years ending—	
	On the 1st of December, 1846.	On the 1st of November, 1847.	On the 1st of December, 1847.	In November, 1846.	In November, 1847.	On the 1st of December, 1846.	On the 1st of December, 1847.	On the 1st of December, 1846.	On the 1st of December, 1847.
New London.....	-	-	-	\$482 00	-	-	\$34,854 00	-	\$4,700 00
New Haven.....	\$1,365 70	\$4,289 56	\$1,018 50	536 47	\$437 77	\$587,064 00	492,048 00	\$55,561 00	37,150 00
Fairfield.....	-	-	-	-	-	38,442 00	22,843 00	-	-
Stonington.....	-	-	-	-	-	60,210 00	100,581 00	-	-
Oswegatchie*.....	-	-	-	-	-	-	-	-	-
Champlain*.....	-	-	-	-	-	-	-	-	-
Sackett's Harbor.....	-	-	-	86 77	148 90	56,877 00	38,814 00	88,943 00	68,127 00
Oswego*.....	-	-	-	-	-	-	-	-	-
Genesee.....	-	-	-	48 47	-	167,073 00	-	-	-
Niagara.....	-	-	-	377 72	-	274,768 00	-	456,627 00	-
Buffalo.....	-	-	-	946 62	2,251 62	147,012 00	160,818 00	-	-
Sag Harbor.....	-	-	-	-	-	16,522 00	59,199 00	-	-
New York.....	856,752 25	639,428 80	758,546 00	485,547 20	1,025,030 60	30,099,068 00	47,968,862 00	762,679 00	8,732,382 00
Newark.....	-	-	-	-	-	-	18,428 00	-	-
Philadelphia.....	132,515 66	169,610 31	184,411 46	58,622 60	126,617 16	4,448,799 00	8,623,143 00	96,511 00	256,001 00
Delaware.....	-	-	-	-	-	133,663 00	250,595 00	3,849 00	-
Baltimore.....	36,761 00	60,449 00	60,449 00	10,522 72	30,000 00	6,544,449 00	9,843,760 00	177,367 00	170,112 00
Georgetown, D. C.....	261 94	624 68	624 68	519 52	-	128,054 00	98,713 00	-	-
Alexandria.....	4,374 63	2,784 44	2,784 44	484 96	10 50	800,474 00	1,037,094 00	13,094 00	12,531 00
Norfolk.....	4,020 90	5,036 30	3,759 10	5,830 62	2,702 30	463,665 00	2,199,468 00	37,275 00	54,295 00
Tappahannock.....	-	-	-	-	-	64,067 00	34,150 00	-	-
Cherrystone.....	-	-	-	-	-	1,212 00	1,660 00	1,800 00	1,800 00
Richmond*.....	-	-	-	-	-	-	-	-	-
Petersburg.....	-	-	-	-	-	197,690 00	96,053 00	-	-
Wilmington, N. C.*.....	-	-	-	-	-	-	-	-	-

\*Returns from these ports not received when the statement was formed.

Newbern*	-	-	-	-	-	-	-	-	-
Washington*	-	-	-	-	-	-	-	-	-
Plymouth	-	-	-	-	-	14,460 00	6,144 00	8,367 00	7,063 00
Beaufort	-	-	-	206 95	-	3,714 00	8,050 00	3,500 00	2,975 00
Camden	70 71	-	-	26 79	77 49	11,903 00	13,655 00	9,706 00	16,975 00
Georgetown, S. C.	-	-	-	-	-	37,420 00	16,338 00	8,000 00	5,600 00
Charleston*	-	-	-	-	-	-	-	-	-
Savannah	-	-	-	-	-	-	-	-	-
St. Mary's, Ga.	-	-	-	-	-	3,650 00	85,820 00	-	-
Key West	-	-	-	-	-	-	-	-	-
Appalachicola	228 94	-	-	324 57	-	3,746,434 00	5,435,789 00	-	800 00
Mobile	1,649 46	-	2,053 90	558 05	13,263 17	9,697,176 00	10,251,379 00	61,343 00	199,948 00
New Orleans	49,353 66	76,181 37	85,000 00	151,287 13	250,000 00	55,133,355 00	68,192,478 00	767,334 00	1,523,720 00
Texas	-	16,337 08	-	-	-	-	-	-	-
St. Louis	-	407 81	4,301 81	827 20	1,289 85	-	-	-	-
Louisville	-	-	-	73 80	782 45	-	-	-	-
Cincinnati	-	169 60	169 60	1,827 00	5,998 50	-	-	-	-
Cuyahoga	-	-	-	677 94	625 00	462,885 00	370,000 00	-	-
Sandusky	-	-	-	4 00	34 40	24,414 00	109,331 00	-	-
Detroit	164 00	-	-	534 57	1,043 41	187,588 00	200,518 00	-	-
Chicago	-	-	-	-	195 73	16,684 00	79,770 00	-	-
Total	1,455,720 47	1,185,757 53	1,344,166 10	895,791 80	1,819,259 62	122,317,939 00	166,496,120 00	3,468,430 00	24,153,242 00

\* Returns from these ports not received when this statement was formed.

TREASURY DEPARTMENT, REGISTER'S OFFICE, December 8, 1847.

DANIEL GRAHAM, Register.

9.—A statement exhibiting the value of Foreign Merchandise imported and reexported annually, from the year 1790 to 1847, inclusive, omitting from 1808 to 1816, both inclusive, as a period during which the commerce of the United States was interrupted by the embargo, non-intercourse, war, and the continuance of the war duties until the 30th of June, 1816; and, also, the amount which remained for consumption annually during the same period.

Years ending—	Value of Foreign Merchandise.		
	Imported.	Reexported.	Consumed.
September 30, 1790.....	\$23,000,000	\$539,156	\$22,460,844
1791.....	29,200,000	512,041	28,687,959
1792.....	31,500,000	1,753,098	29,746,902
1793.....	31,100,000	2,109,572	28,990,428
1794.....	34,600,000	6,526,233	28,073,767
1795.....	69,756,268	8,489,472	61,266,796
1796.....	81,436,164	26,300,000	55,136,164
1797.....	75,379,406	27,000,000	48,379,406
1798.....	68,551,700	33,000,000	35,551,700
1799.....	79,069,148	45,523,000	33,546,148
1800.....	91,252,768	39,130,877	52,121,891
1801.....	111,363,511	46,642,721	64,720,790
1802.....	76,333,333	35,774,971	40,558,362
1803.....	64,666,666	13,594,072	51,072,594
1804.....	85,000,000	36,231,597	48,768,403
1805.....	120,600,000	53,179,019	67,420,981
1806.....	129,410,000	60,283,236	69,126,764
1807.....	138,500,000	59,643,558	78,856,442
1817.....	99,250,000	19,358,069	79,891,931
1818.....	121,750,000	19,426,696	102,323,304
1819.....	87,125,000	19,165,683	67,959,317
1820.....	74,450,000	18,008,029	56,441,971
1821.....	62,585,724	21,302,488	41,283,236
1822.....	83,241,511	22,286,202	60,955,309
1823.....	77,579,267	27,543,622	50,035,645
1824.....	80,549,007	25,337,157	55,211,850
1825.....	96,340,075	32,590,643	63,749,432
1826.....	84,974,477	24,539,612	60,434,865
1827.....	79,484,068	23,403,136	56,080,932
1828.....	88,509,824	21,595,017	66,914,807
1829.....	74,492,527	16,658,478	57,834,049
1830.....	70,876,920	14,387,479	56,489,441
1831.....	103,191,124	20,033,526	83,157,598
1832.....	101,029,266	24,039,473	76,989,793
1833.....	108,118,311	19,822,735	88,295,576
1834.....	126,521,332	23,312,811	103,208,521
1835.....	149,895,742	20,504,495	129,391,247
1836.....	189,980,035	21,746,360	168,233,675
1837.....	140,989,217	21,854,962	119,134,255
1838.....	113,717,404	12,452,795	101,264,609
1839.....	162,092,132	17,494,525	144,597,607
1840.....	107,141,519	18,190,312	88,951,207
1841.....	127,946,177	15,499,081	112,447,096
1842.....	100,162,087	11,721,538	88,440,549
9 months—to 30th June, 1843.....	64,753,799	6,552,707	58,201,092
Year—to 30th June, 1844.....	108,435,035	11,484,867	96,950,168
1845.....	117,254,564	15,346,830	101,907,734
1846.....	121,691,797	11,346,623	110,345,174
1847.....	146,545,638	8,011,158	138,534,480

10.—A statement exhibiting the value of Domestic Produce and Foreign Merchandise exported annually, from the year 1790 to 1847, inclusive, omitting from 1808 to 1816, both inclusive, as a period during which the commerce of the United States was interrupted by the embargo, non-intercourse, war, and the continuance of the war duties until the 30th of June, 1816.

Years ending—	Value of exports.		
	Domestic produce, &c.	Foreign merchandise.	Total.
September 30, 1790.....	\$19,666,000	\$539,156	\$20,205,156
1791.....	18,500,000	512,031	19,012,041
1792.....	19,000,000	1,753,098	20,753,098
1793.....	24,000,000	2,109,572	26,109,572
1794.....	26,500,000	6,526,233	33,026,233
1795.....	39,500,000	8,489,472	47,989,472
1796.....	40,764,097	26,300,000	67,064,097
1797.....	29,850,206	27,000,000	56,850,206
1798.....	28,527,097	33,000,000	61,527,097
1799.....	33,142,522	45,523,000	78,665,522
1800.....	31,840,903	39,130,877	70,971,780
1801.....	47,473,204	46,642,721	94,115,925
1802.....	36,708,189	35,774,971	72,483,160
1803.....	42,205,961	13,594,072	55,800,033
1804.....	41,467,477	36,231,597	77,699,074
1805.....	42,387,002	53,179,019	95,566,021
1806.....	41,253,727	60,283,236	101,536,963
1807.....	48,699,592	59,643,558	108,343,150
1817.....	68,313,500	19,358,069	87,671,569
1818.....	73,854,437	19,426,696	93,281,133
1819.....	50,976,838	19,165,683	70,142,521
1820.....	51,683,640	18,008,029	69,691,669
1821.....	43,671,894	21,302,488	64,974,382
1822.....	49,874,079	22,286,202	72,160,281
1823.....	47,155,408	27,543,622	74,699,030
1824.....	50,649,500	25,337,157	75,986,657
1825.....	66,944,745	32,590,643	99,535,388
1826.....	53,055,710	24,539,612	77,595,322
1827.....	58,921,691	23,403,136	82,324,827
1828.....	50,669,669	21,595,017	72,264,686
1829.....	50,700,193	16,658,478	72,358,671
1830.....	59,462,029	14,387,479	73,849,508
1831.....	61,277,057	20,033,526	81,310,583
1832.....	63,137,470	24,039,473	87,176,943
1833.....	70,317,698	19,822,735	90,140,433
1834.....	81,024,162	23,312,811	104,336,973
1835.....	101,189,082	20,504,495	121,693,577
1836.....	106,916,680	21,746,360	128,663,040
1837.....	95,564,414	21,854,962	117,419,376
1838.....	96,033,821	12,452,795	108,486,616
1839.....	103,533,891	17,494,525	121,028,416
1840.....	113,895,634	18,190,312	132,085,946
1841.....	106,382,722	15,469,081	121,851,803
*1842.....	92,969,996	11,721,538	104,691,534
9 months—to June 30, 1843.....	77,793,783	6,552,697	84,346,480
12 months—to June 30, 1844.....	99,715,179	11,484,867	111,200,046
1845.....	99,299,776	15,346,830	114,646,606
1846.....	102,141,893	11,346,623	113,488,516
1847.....	150,637,464	8,011,158	158,648,622
* The exports for the quarter—say from June 30 to September 30, 1842.....	15,101,835	2,361,839	17,463,674
Making the year—say from June 30, 1842, to June 30, 1843.....	92,895,618	8,914,536	101,810,154

TREASURY DEPARTMENT, REGISTER'S OFFICE, December 8, 1847.

DANIEL GRAHAM, Register.

11.—A statement exhibiting the value of Exports and Imports (exclusive of coin and bullion) annually, from 1821 to 1847, inclusive; and also, the excess of exportation over importation, and of importation over exportation.

Years ending—	Value of exports.			Value of im-ports.	Exportation over impor-tation.	Importation over expor-tation.
	Domestic pro-duce.	Foreign mer-chandise.	Total.			
September 30, 1821.....	\$43,671,894	\$10,824,429	\$54,496,323	\$54,520,834	-	\$24,511
1822.....	49,874,079	11,476,022	61,350,101	79,871,695	-	18,521,594
1823.....	47,155,408	21,170,635	68,326,043	72,481,371	-	4,155,328
1824.....	50,649,500	18,322,605	68,972,105	72,169,172	-	3,197,067
1825.....	66,944,745	23,793,588	90,738,333	90,189,310	\$549,023	-
1826.....	52,449,855	20,440,934	72,890,789	78,093,511	-	5,202,722
1827.....	57,878,117	16,431,830	74,309,947	71,332,938	2,977,009	-
1828.....	49,976,632	14,044,578	64,021,210	81,020,083	-	16,998,873
1829.....	55,087,307	12,347,344	67,434,651	67,088,915	345,736	-
1830.....	58,524,878	13,145,857	71,670,735	62,720,956	8,949,779	-
1831.....	59,218,583	13,077,069	72,295,652	95,885,179	-	23,589,527
1832.....	61,726,529	19,794,074	81,520,603	95,121,762	-	13,601,159
1833.....	69,950,856	17,577,876	87,528,732	101,047,943	-	13,519,211
1834.....	80,623,662	21,636,553	102,260,215	108,609,700	-	6,349,485
1835.....	100,459,481	14,756,321	115,215,802	136,764,295	-	21,548,493
1836.....	106,570,942	17,767,762	124,338,704	176,579,154	-	52,240,450
1837.....	94,280,895	17,162,232	111,443,127	130,472,803	-	19,029,676
1838.....	95,560,880	9,417,690	104,978,570	95,970,288	9,008,282	-
1839.....	101,625,533	10,626,140	102,251,673	156,496,956	-	54,245,283
1840.....	111,660,561	12,008,371	123,668,932	98,258,706	25,410,226	-
1841.....	103,636,236	8,181,235	111,817,471	122,957,544	-	11,140,073
1842.....	91,799,242	8,078,753	99,877,995	96,075,071	3,802,924	-
9 months—to June 30, 1843.....	77,686,354	5,139,335	82,825,689	42,433,464	40,392,225	-
12 months—to June 30, 1844.....	99,531,774	6,214,058	105,745,832	102,604,606	3,141,226	-
1845.....	98,455,330	7,584,781	106,040,111	113,184,322	-	7,144,211
1846.....	101,718,042	7,865,206	109,583,248	117,914,065	-	8,330,817
1847.....	150,574,844	6,166,039	156,740,883	122,424,349	34,316,534	-

## 12.

A statement exhibiting the amount of Coin and Bullion imported and exported annually, from 1821 to 1847, inclusive; and, also, the amount of importation over exportation, and of exportation over importation, during the same years.

Years ending—	COIN AND BULLION.			
	Exported.	Imported.	Excess of	
			Importation over exportation.	Exportation over importation.
Sept. 30, '21	\$10,478,059	\$8,064,890	-	\$2,413,169
" 1822	10,810,180	3,369,846	-	7,440,334
" 1823	6,372,987	5,097,896	-	1,275,091
" 1824	7,014,552	8,379,835	\$1,365,283	-
" 1825	8,797,055	6,150,765	-	2,646,290
" 1826	4,704,533	6,880,966	2,176,433	-
" 1827	8,014,880	8,151,130	136,250	-
" 1828	8,243,476	7,489,741	-	753,735
" 1829	4,924,020	7,403,612	2,479,592	-
" 1830	2,178,773	8,155,964	5,977,191	-
" 1831	9,014,931	7,305,945	-	1,708,986
" 1832	5,656,340	5,907,504	251,164	-
" 1833	2,611,701	7,070,368	4,458,667	-
" 1834	2,076,758	17,911,632	15,834,874	-
" 1835	6,477,775	13,131,447	6,653,672	-
" 1836	4,324,336	13,400,881	9,076,545	-
" 1837	5,976,249	10,516,414	4,540,165	-
" 1838	3,508,046	17,747,116	14,239,070	-
" 1839	8,776,743	5,595,176	-	3,181,567
" 1840	8,417,014	8,882,813	465,799	-
" 1841	10,034,332	4,988,633	-	5,045,699
" 1842	4,813,539	4,087,016	-	726,523
9 months, to June 30, '43	1,520,791	22,320,335	20,799,544	-
Year, to— June 30, '44	5,454,214	5,830,429	376,215	-
" 1845	8,606,495	4,070,242	-	4,536,253
" 1846	3,905,268	3,777,732	-	127,536
" *1847	1,907,739	24,121,289	22,213,550	-

\*Including \$62,620 of American coin.

TREASURY DEPARTMENT,

REGISTER'S OFFICE, December 8, 1847.

DANIEL GRAHAM, Register.

## D D.

*Statement showing the value of Cotton and of other Domestic Produce exported from 1790 to 1807.*

Years.	Value of cotton exported.	Other domestic produce.	Total exports.
1790.....	\$58,000	\$19,608,000	\$19,666,000
1791.....	52,000	18,448,000	18,500,000
1792.....	41,428	18,958,572	19,000,000
1793.....	160,000	23,840,000	24,000,000
1794.....	550,000	25,950,000	26,500,000
1795.....	2,281,250	37,218,750	39,500,000
1796.....	2,226,500	38,537,597	40,764,097
1797.....	1,292,000	28,558,206	29,850,206
1798.....	3,639,999	24,887,098	28,527,097
1799.....	4,180,000	28,962,522	33,142,522
1800.....	4,984,000	26,856,903	31,840,903
1801.....	9,196,000	38,277,204	47,473,204
1802.....	5,225,000	31,483,189	36,708,189
1803.....	7,809,000	34,396,961	42,205,961
1804.....	7,620,000	33,847,477	41,467,477
1805.....	9,276,666	33,110,336	42,387,002
1806.....	8,250,000	33,003,727	41,253,727
1807.....	14,233,000	34,466,592	48,699,592
	81,074,843	530,411,134	611,485,977

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

## F F.

*Statement of the Debt of the United States on the 4th March, 1845.*

Of the principal and interest of the old funded and unfunded debt. ....	\$176,450 55
Treasury notes issued during the war of 1812. ....	4,317 44
Certificates of the Mississippi stock. ....	4,320 09
Debt of the corporate cities of the District of Columbia. ....	1,200,000 00
Outstanding Treasury notes of the issues of 1837 to 1843. ....	1,244,779 22
Loan of 1841, at 6 per cent., (interest ceased 31st December, 1844). ....	210,814 94
Loan of 1842, at 6 per cent. ....	8,343,886 03
Loan of 1843, at 5 per cent. ....	6,604,231 35
	<hr/>
	<hr/>
	17,788,799 62

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

## G G.

TREASURY OF THE UNITED STATES, *December 6, 1847.*

The aggregate amount deposited in specie with the Assistant Treasurer of the United States, at New York, to the credit of the Treasurer of the United States, in August, 1847, was \$5,795,720 92.

W. SELDEN,

*Treasurer of the United States.*

## H H.

UNITED STATES ASSISTANT TREASURER'S OFFICE,  
NEW YORK, *December 2, 1847.*

SIR: In obedience to yours of the 29th ultimo, requesting a statement of the amount of specie deposited in this office, in each month, from January 1, 1847, to the close of the month of November, I make the following report viz:

January. ....	\$764,104 91
February. ....	3,476,822 89
March. ....	1,959,685 00
April. ....	3,679,597 47
May. ....	3,516,503 67
June. ....	3,623,401 05
July. ....	3,127,112 10

August.....	5,763,787 53
September.....	2,119,412 06
October.....	1,253,361 68
November.....	620,955 83
	<hr/>
	29,904,744 19
	<hr/>

In addition to the above, there has been received from the mint at Philadelphia, as follows, viz:

July.....	\$200,000
August.....	400,000
September.....	400,000
November.....	1,875,000

Your obedient servant,

W. C. BOUCK.

HON. R. J. WALKER,  
*Secretary of the Treasury of the United States.*

KK.

TREASURY DEPARTMENT,  
FIRST AUDITOR'S OFFICE, *December 8, 1847.*

SIR: I have the honor to submit the following statement of the amount of Treasury notes received at this office on account of customs during each month, from the 1st December, 1846, to the 1st December, 1847, viz:

1846, December.....	\$288,000
1847, January.....	694,150
February.....	519,500
March.....	142,750
April.....	101,850
May.....	174,550
June.....	250
July.....	23,400
August.....	13,450
September.....	650
October.....	50
November.....	74,300
	<hr/>
	2,029,900
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I have the honor to be, very respectfully, your obedient servant,

WM. COLLINS.

HON. R. J. WALKER,  
*Secretary of the Treasury.*

## No. 3.

## Proposals for Loan of 1847.

## ACCEPTED BIDS.

Name.	Amount.	Premium.
Albert, Jacob.....	\$80,000	3-10 per cent.
Albree, John.....	20,000	do.
Blake, John B.....	4,000	do.
Bradley, W. C.....	2,000	do.
Bank of North America, Philadelphia.....	200,000	do.
Best, Anthony.....	300	do.
Burrows, R. J.....	20,000	do.
Bank of Northern Liberties.....	28,000	do.
Benson, Alexander & Co.....	55,000	do.
Bank of Metropolis.....	100,000	do.
Bayly, William F.....	3,000	do.
Bank, New York State Stock Security.....	10,000	do.
Corbin, Abel R�athburn.....	17,000	do.
Corcoran & Riggs.....	* 18,000,000	do.
Clapp, Asa.....	16,000	do.
Clagett, Eli.....	60,000	do.
Chester, Andrew J.....	10,000	do.
Cohen, I.....	25,000	do.
Dalrymple, W. F.....	20,000	do.
Dunbar, Elou.....	20,000	do.
Dewey, Charles.....	3,000	do.
English, W. H.....	500	do.
Fuller, Calvin P.....	3,000	do.
Grigsby, Hugh B.....	10,000	do.
Goff, Hiram S.....	10,000	do.
Hutton, G. M.....	10,000	do.
Heaton, H. W.....	3,000	do.
Haseltine, Jno.....	10,000	do.
Harris, Thomas D.....	500	do.
Haddock, Daniel, jr.....	10,000	do.
Johnson, Cave.....	2,500	do.
Isley, Isaac.....	10,000	do.
Jackson, B. L., & Brother.....	15,000	do.
Jackson, W. B.....	5,000	do.
Jones, Philip D. Catesby.....	3,000	do.
Knapp, Charles.....	10,000	do.
Lane, Jesse.....	3,000	do.
Lambert & McKenzie.....	10,000	do.
Leiper, Samuel M.....	5,000	do.
Mattocks, John.....	5,000	do.
Mitchell & Mure.....	15,000	do.
Millard, J. Edmund.....	2,500	do.
Morrill, Mrs. Mary.....	1,500	do.
Moore, Roger S.....	25,000	do.
Noyes, David P.....	10,000	do.
Newell, L.....	1,000	do.
Osborn, Isaac.....	3,000	do.
O'Donnell, Columbus.....	10,000	do.
Owen, W. L.....	10,000	do.
Paul & Brown.....	12,000	do.
Poland, Jenkins & Co.....	2,500	do.
Provident Institution for Saving for Salisbury and Amesbury	15,000	do.
Potter, Barrett.....	2,000	do.
Pennyoyr, James.....	16,000	do.
Phelps, John S.....	14,000	do.

\*From the award on this bid was first deducted the whole amount of all other bids at the same, or at a higher premium.

## No. 3—Continued.

Name.	Amount.	Premium.
Poincignor, E. ....	\$6,000	2 per cent.
Parker, George & Thomas .....	20,000	do.
Riggs, E. ....	1,650,000	15-100 do.
Reily, Barbara .....	1,000	do.
Rosengarter & Denis .....	10,000	do.
Reed, Hezekiah H. ....	10,000	do.
Rogers, Evans. ....	10,000	do.
Phelps, Warren .....	1,500	do.
Sears, Joshua .....	15,000	do.
Smith, Albert .....	1,000	do.
Southgate, Isaac .....	2,000	do.
Smith, Richard, (for sundry persons) .....	16,250	do.
Silver, Isaiah .....	3,000	do.
Silver, Isaiah .....	3,000	do.
Smith, Edwin & Thomas Burton .....	9,000	do.
Thompson, John .....	500,000	3-10 do.
Trustees of the Philip Exeter Academy .....	10,000	do.
Thayer, Joseph H. ....	2,500	do.
Vose, F. ....	1,000	do.
Wood, Robert Serrill .....	1,800	do.
White, Henry .....	15,000	do.
White, Arthur E. ....	5,000	do.
Warren, J. W. ....	10,000	do.
White, L. J. ....	3,000	do.
White, L. J. ....	3,000	do.
White, L. J. ....	2,000	do.
White, L. J. ....	1,000	do.
White, L. J. ....	1,000	do.
White, John .....	20,000	do.
	21,291,350	

## REJECTED BIDS.

Alnut, James W. ....	\$10,000	Par.
Burrows, R. I. ....	20,000	do.
Barhydt, D. P. ....	500	do.
Blake, John B. ....	4,000	do.
Bodmer, Henry, jr. ....	5,000	do.
Bradlee, Josiah .....	60,000	do.
Bull, G. W. ....	5,000	do.
Brodhead, Richard .....	4,000	do.
Budd, J. B. ....	10,000	1-10 per cent.
Bank, New York State Stock Security .....	20,000	Par.
Barnard, Henry .....	5,000	do.
Bank, Piscataqua, Exchange .....	10,000	do.
Bank, State, at Charlestown .....	35,000	do.
Bishop, James .....	10,000	do.
Bridge, M. ....	6,100	do.
Bank, Troy City .....	63,000	do.
Bank, Franklin, Washington, Pennsylvania .....	10,000	do.
Bank, Savings, Buffalo .....	5,000	do.
Clark, M. M. ....	20,000	do.
Chubb & Schenck .....	112,000	1-10 per cent.
Chubb & Schenck .....	30,000	Par.
Camman & Whitehouse .....	140,000	do.
Cohen, I. ....	10,000	do.
Cohen, I. ....	5,000	7-100 per cent.
Cherry, William, jr. ....	1,500	Par.
Campbell, John H. ....	3,000	do.
Denison, Marcus .....	25,000	do.

## No. 3—Continued.

Name.	Amount.	Premium.
Dewey, J. Y. ....	\$3,000	Par.
Delafield, H. & W. ....	5,000	do.
Dowdney, John. ....	4,000	do.
Duhring, Henry. ....	5,000	do.
Dohnert, John H. ....	10,000	do.
Euston, William. ....	12,000	do.
English, William H. ....	500	do.
Fairfax, Henry, sr. ....	10,000	do.
Gallagher, James G. ....	3,500	do.
Goodwin, Nathaniel. ....	4,000	do.
Goodwin, Jeremiah. ....	5,000	1-10 per cent.
Gardner, John. ....	50,000	Par.
Harris, John S. ....	2,000	do.
Hutchinson, Hiram. ....	60,000	do.
Hutchinson, Hiram, (for John Springs). ....	20,000	do.
Hammond, David. ....	1,500	do.
Homes, George. ....	2,000	do.
Hubbard, Henry. ....	5,000	do.
Hamilton, John P. ....	350,000	1-10 per cent.
Holbrook, S. A. ....	5,000	Par.
Huger, Alfred. ....	2,000	do.
Henshaw, David. ....	7,000,000	1-16 per cent.
Hamilton, John P. ....	650,000	5 mills in \$100.
Hooper, R. C. ....	45,000	Par.
Harrison, H. T. ....	3,000	do.
Ingoldsby, Felix. ....	15,000	do.
Insurance Company of the State of Pennsylvania. ....	20,000	1-10 per cent.
Insurance Company of South Carolina. ....	200,000	Par.
Jones, Isaac, (as trustee). ....	14,000	do.
Jones, Isaac, (as executor). ....	20,000	do.
Johnson, Ralph C. ....	50,000	do.
Jackson, John. ....	3,000	do.
Kellogg, John. ....	2,000	do.
Kent, M. ....	5,000	do.
Loud, Jacob H. ....	28,000	do.
Looper, R. F. ....	3,000	do.
Linebach, Charles F. ....	400	do.
Lovell, Warren. ....	6,100	do.
Lake, Joseph S. & Co. ....	100,000	100.10 for \$100.
Lake, Joseph S. & Co. ....	100,000	100.7 for \$100.
Lake, Joseph S. & Co. ....	200,000	100.5 for \$100.
Lake, Joseph S. & Co. ....	100,000	Par.
Lighthall, William. ....	1,000	do.
Langdon, James R. ....	8,000	do.
Martin & Co. ....	30,000	do.
Moye, Wyatt. ....	40,000	do.
Mims, Caswell. ....	4,000	do.
McIntosh, George. ....	75,000	do.
McKenzie, Lewis. ....	10,000	do.
Newell, L. ....	1,000	do.
Neely, John. ....	400	do.
Openheim, H. W. ....	2,000	do.
Otis, H. G. ....	10,000	do.
Ohio Life Insurance and Trust Company of New York. ....	600,000	1-20 per cent.
O'Donnell, Columbus. ....	20,000	Par.
Patchin, A. D. ....	50,000	do.
Penn, Daniel. ....	8,000	do.
Porter, M. K. ....	1,000	do.
Phelps, Warren. ....	500	do.
Paul & Brown. ....	5,000	do.
Phelps, Lancelot. ....	1,000	do.
Paul, Comgys. ....	10,000	1-100 per cent.
Purdy, Elijah F. ....	800	Par.

## No. 3—Continued.

Name.	Amount.	Premium.
Prait, E., & Brother.....	\$20,000	Par.
Prentis, Samuel.....	4,000	do.
Reid, Thomas.....	10,000	do.
Raymond, Edward A.....	50,000	do.
Riordan, James.....	500	do.
Rawlings, W. C.....	10,000	do.
Richardson, John.....	20,000	1-10 per cent.
Richardson, John.....	20,000	1-100 per cent.
Sears, Joshua.....	15,000	Par.
Steward, John.....	2,000	1-10 per cent.
Scott, John M.....	2,500	do.
Smith, James.....	20,000	Par.
Schroeder, Henry C. J.....	2,000	do.
Shattuch, George C.....	15,000	do.
Suydam, Lambert.....	40,000	1-100 per cent.
Sanders, George N.....	1,000,000	Par.
Travers, John.....	8,000	do.
Tunis, John.....	5,000	do.
Thayer, J. E., & Brother.....	36,500	do.
Ward, John, & M. Morgan.....	12,000,000	1-20 of 1 pr. ct.
Winslow & Perkins, two-thirds of loan not absolutely sub- scribed for.....	11,333,333	1-20 per cent.
Winslow & Perkins.....	1,000,000	do.
Wright, William.....	30,000	Par.
Wilkins, Jeremiah H.....	2,000	do.
Waters, F. G., (trustee).....	15,000	do.
White, Arthur E.....	5,000	do.
White, J.....	20,000	do.
White, L. J.....	5,000	do.
Wolff, C.....	5,000	do.
Wilson, G. B.....	100,000	do.
Wilkinson, J.....	5,000	do.
	\$36,431,633	

## RECAPITULATION.

Total amount bid.....	\$57,722,983
Above par.....	\$54,883,183
At par.....	2,839,800
	<u>57,722,983</u>

Table exhibiting the value of Imports remaining in warehouse on the 30th of September, 1847.

Species of merchandise.	In the warehouses of—									Rate of duty.	Duties.	
	Boston.	New York.	Philadelphia.	Baltimore.	New Orleans.	Charleston.	Norfolk.	Portland.	Other districts.			Total value.
Ale and porter .....	.	.	.	.	\$1,644	.	.	.	.	\$1,644	30	\$493 20
Bagging .....	.	\$4,071	.	.	.	.	.	.	.	4,071	20	814 20
Beads .....	.	5,047	.	.	.	.	.	.	.	5,047	30	1,514 10
Beans, vanilla .....	.	2,754	.	.	411	.	.	.	.	3,165	20	633 00
Beeswax .....	\$249	11,662	.	.	277	.	.	.	\$5	12,193	20	2,438 60
Brushes .....	.	1,357	.	.	.	.	.	.	.	1,357	30	407 10
Buckles .....	.	1,224	.	.	.	.	.	.	.	1,224	30	367 20
Buttons .....	.	1,725	.	.	.	.	.	.	.	1,725	25	431 25
Camlets of mohair .....	.	.	.	.	1,011	.	.	.	.	1,011	25	252 75
Clothing, ready-made .....	625	1,464	.	.	660	.	.	.	.	2,776	30	832 80
Coal .....	9,297	2,025	.	.	.	\$178	.	.	\$125	11,625	30	3,487 50
Cocoa .....	.	2,918	.	\$3,050	4,648	.	.	.	.	10,616	10	1,061 60
Corks .....	.	1,590	.	.	515	.	.	.	.	2,105	30	631 50
Cotton velvets and hosiery .....	472	6,956	\$37,644	1,261	638	.	.	.	.	46,971	20	9,394 20
cords, gimps, galloons, &c. . . . .	.	1,764	.	.	.	.	.	.	.	1,764	30	529 20
tamboured muslins .....	.	.	.	.	1,598	.	.	.	.	1,598	30	479 40
twist yarn and thread .....	.	9,805	.	.	2,165	.	.	.	.	11,970	25	2,992 50
manufactures not specified .....	72,899	182,221	103,640	129	77,858	.	.	.	.	436,747	25	109,186 75
Cotton and worsted goods .....	.	38,954	.	.	.	.	.	.	.	38,954	25	9,738 50
Cotton and woolen goods .....	.	18,103	.	.	.	.	.	.	.	18,103	30	5,430 90
Drugs .....	.	118	.	.	1,713	.	.	.	.	1,831	20	366 20
Earthenware .....	27,039	9,171	166	614	884	.	.	.	.	37,874	30	11,362 20

LL.—Table exhibiting the value of Imports remaining in warehouse—Continued.

Species of merchandise.	In the warehouses of—										Rate of duty.	Duties.
	Boston.	New York.	Philadelphia.	Baltimore.	New Orleans.	Charleston.	Norfolk.	Portland.	Other districts.	Total value.		
Feathers and flowers, artificial. . . . .		\$5,070	.	.	\$86	.	.	.	.	\$5,156	30	\$1,546 80
Fish, dried or smoked. . . . .	\$7,924	44	.	.	.	.	.	.	.	7,968	20	1,593 60
mackerel. . . . .	13,979	3,825	\$3,068	\$2,097	.	.	.	.	.	23,327	20	4,665 40
all other. . . . .	26,089	.	.	.	.	.	.	.	\$358	26,089	20	5,217 80
Fruits, almonds and currants. . . . .	.	6,572	.	.	45	.	.	.	.	6,617	40	2,646 80
raisins. . . . .	3,764	6,170	.	.	.	.	.	.	.	9,934	40	3,973 60
Furs, dressed on the skin. . . . .	.	1,280	.	.	.	.	.	.	.	1,280	20	256 00
Glass, cut, not specified. . . . .	.	9,589	.	.	.	.	.	.	.	9,589	40	3,835 00
plain, not specified. . . . .	.	6,480	.	.	.	.	.	.	.	6,480	30	1,944 00
plates, and frames for mirrors. . . . .	.	6,071	4,964	.	.	.	.	.	.	11,035	30	3,310 50
Grass cloth. . . . .	3,503	.	.	.	.	.	.	.	.	3,503	25	875 75
Gum Arabic. . . . .	.	1,404	.	.	.	.	.	.	.	1,404	10	140 40
Gunny bags. . . . .	.	2,490	.	258	.	.	.	.	.	2,873	20	574 60
Hats and bonnets of straw, grass, chip, or palmetto. . . . .	.	23,660	.	14,311	1,444	.	.	.	.	39,415	30	11,824 50
Hats, of silk. . . . .	.	.	.	.	241	.	.	.	.	241	30	72 30
Hemp, unmanufactured. . . . .	18,138	.	.	.	.	.	.	.	.	18,138	30	5,441 40
manufactures of, flems. . . . .	4,752	.	.	.	.	.	.	.	.	4,752	20	950 40
sail duck. . . . .	6,061	610	.	.	.	.	.	.	.	6,671	20	1,334 20
ravens duck. . . . .	1,955	.	.	.	.	.	.	.	.	1,955	20	391 00
burlaps. . . . .	7,816	.	.	720	.	.	.	.	.	8,536	20	1,707 20
cordage. . . . .	14,384	.	.	.	.	.	.	.	.	14,384	25	3,596 00
twine. . . . .	912	.	.	.	.	.	.	.	.	912	30	273 60

India rubber shoes .....		2,362							887	3,249	30	974 70
Indigo .....	5,584									5,584	10	558 40
Iron, manufactures of, not specified..	1,696	8,237	2,995		744				58	13,730	30	4,119 00
wire .....	568	1,273								1,841	30	552 30
anvils .....	378									378	30	113 40
anchors and cables .....	1,761									1,761	30	528 30
hoop iron .....	643									643	30	192 90
sheet iron .....	8,385									8,385	30	2,515 50
pig iron .....		946								946	30	283 80
bar iron .....	22,810	53,004			1,033	34,302			864	112,013	30	33,603 90
Jalap .....		8,207								8,207	20	1,641 40
Jewelry .....		1,809								1,809	30	542 70
Linens .....	12,380	134,485	52,527	845	23,195					223,432	20	44,686 40
Linen or flaxen thread .....		2,662								2,662	20	532 40
Linen, tamboured, &c. ....			539							539	30	161 70
Linen and cotton goods .....		2,655								2,655	25	663 75
Manufactures of metal, not specified		12,663								12,663	30	3,798 90
Medicinal preparations .....		1,255								1,255	30	376 50
Molasses .....	172,754	15,369	3,623	3,388			52,097	34,858		282,089	30	84,626 70
Musical instruments .....		2,776		575						3,351	20	670 20
Needles .....		1,229								1,229	20	245 80
Oil, olive .....		1,353			1,359					2,717	30	815 10
linseed .....	2,666	2,603								5,269	20	1,053 80
essential .....		2,804								2,804	30	841 20
palm .....								11,149		11,149	10	1,114 90
Opium .....	2,626	537								3,163	20	632 60
Paper .....	3,489	4,097			28,603					36,189	30	10,856 70
Paints .....		1,863	14							1,882	20	376 40
Prussiate of potash .....		1,225								1,225	20	245 00
Quinine .....		6,161								6,161	20	1,232 20
Rhubarb .....		7,714								7,714	20	1,542 80
Salt .....	243							5,020		5,263	20	1,052 60
Segars .....		36,359	8,128		446	752		802		46,487	40	18,594 80
Silks, tamboured or embroidered, &c.		42,225	7,872							50,097	30	15,029 10
Silks, manufactures of, not specified	1,020	145,192	1,040		8,194					155,446	25	38,861 50
Silks, sewing, hosiery, &c. ....		21,610			1,005					22,615	30	6,784 50
raw .....	111	18,531								18,642	15	2,796 30
Silk and worsted goods .....		20,564								20,564	25	5,141 00
Silk and worsted shawls, and other												
articles .....		47,242								47,242	30	14,172 60
Silk and cotton goods .....		13,726								13,726	25	3,431 50
Skins, dressed .....	249	336			479					1,064	20	212 80

LL.—Table exhibiting the value of Imports remaining in warehouse—Continued.

Species of merchandise.	In the warehouses of—										Rate of duty.	Duties.
	Boston.	New York.	Philadelphia.	Baltimore.	New Orleans.	Charleston.	Norfolk.	Portland.	Other districts.	Total value.		
Straw plait, braids, &c.....	-	\$57,339	-	-	-	-	-	-	-	\$57,339	<i>Per ct.</i> 30	\$17,201 70
Steel, manufactures of.....	-	2,933	-	-	-	-	-	-	-	2,933	30	879 90
shear and German.....	\$8,473	3,098	-	-	-	-	-	-	-	11,571	15	1,735 65
all other.....	401	-	-	-	-	-	-	-	-	401	20	80 20
Spirits—brandy.....	7,749	162,720	-	\$23,698	\$9,064	\$530	\$418	-	\$316	204,495	100	204,495 00
gin.....	7,357	27,883	-	3,543	-	-	-	-	-	38,783	100	38,783 00
rum.....	1,774	9,042	\$91,657	-	-	-	-	-	2,363	104,836	100	104,836 00
whisky.....	1,319	8,596	3,344	-	1,061	-	-	-	-	14,320	100	14,320 00
cordials.....	-	1,724	-	-	2,234	-	-	-	-	3,958	100	3,958 00
Spices—mace.....	-	401	-	-	-	-	-	-	-	401	40	160 40
nutmegs.....	18,848	17,563	-	-	-	-	-	-	-	36,411	40	14,564 40
cinnamon.....	-	3,259	-	-	1,578	-	-	-	-	4,837	30	1,451 10
cloves.....	-	342	-	-	-	-	-	-	4,700	5,042	40	2,016 80
cassia.....	-	3,268	-	-	-	-	-	-	-	3,268	40	1,307 20
pepper, black.....	16,303	-	-	710	-	-	-	-	-	17,013	30	5,103 90
pepper, red.....	-	-	-	-	-	-	-	-	1,534	1,534	30	460 20
Sugar, brown and clayed.....	106,211	296,199	152,578	69,548	7,712	22,137	12,574	-	28,437	695,396	30	208,618 80
Tin, in plates and sheets.....	7,873	-	-	-	-	-	-	-	-	7,873	15	1,180 95
Toys.....	-	1,713	-	-	-	-	-	-	-	1,713	30	513 90
Vermilion.....	-	2,272	-	-	-	-	-	-	-	2,272	25	568 00
Wines.....	5,976	53,433	7,459	3,437	10,150	-	-	-	1,020	81,475	40	32,590 00
Wool, unmanufactured.....	20,991	-	-	-	-	-	-	-	-	20,991	30	6,297 30
Woolen cloths, and other manufac- tures.....	2,150	118,963	10,109	-	4,825	-	-	-	326	136,273	30	40,881 90
Woolen flannels and baizes.....	-	3,628	16,193	-	8,897	-	-	-	-	28,718	25	7,179 50
blankets.....	4,632	3,728	933	-	983	-	-	-	616	10,892	20	2,178 40

carpeting.....	-	3,311	-	-	-	-	-	-	-	3,311	30	993 30
Worsted, manufactures of.....	2,982	22,100	-	-	-	-	-	-	-	25,082	30	7,524 60
stuff goods.....	-	47,225	-	-	4,058	-	-	-	-	51,283	25	12,820 75
Wood, unmanufactured.....	-	8,337	-	-	-	-	-	-	-	8,337	20	1,667 40
dye, in sticks.....	4,230	-	-	-	1,466	-	-	-	-	5,696	5	284 80
Articles not enumerated, and not exceeding in value \$1000 each, viz:												
At 5 per cent.....	-	287	-	-	106	-	-	-	-	393	-	19 65
At 10 per cent.....	-	1,428	-	-	298	-	-	-	-	1,726	-	172 60
At 15 per cent.....	-	687	-	-	-	-	-	-	-	687	-	103 05
At 20 per cent.....	669	5,512	-	-	-	-	-	132	-	6,313	-	1,262 60
At 25 per cent.....	-	291	-	-	-	-	-	-	-	291	-	72 75
At 30 per cent.....	1,570	6,579	872	-	1,188	-	-	-	-	10,209	-	3,062 70
At 40 per cent.....	-	215	-	-	-	-	-	-	-	215	-	86 00
	676,756	1,873,254	509,365	128,184	214,516	57,147	13,744	52,222	93,570	3,618,758	-	1,264,624 55

TREASURY DEPARTMENT, REGISTER'S OFFICE, *December 8, 1847.*

DANIEL GRAHAM, *Register.*

## No. 4.

TREASURY DEPARTMENT, *October 22, 1846.*

This Department will issue Treasury notes to the amount of three millions of dollars, bearing an interest of 5 2-5 per cent. per annum, payable to the order of persons or corporations making deposits therefor, in specie, in sums not of less than one thousand dollars, with either the Treasurer of the United States, Assistant Treasurer at Boston, New York, Charleston, or St. Louis, or Treasurers of the mint at Philadelphia or New Orleans. The notes will bear even date with the date of deposit.

R. J. WALKER, *Secretary of the Treasury.*

## No. 5.

TREASURY DEPARTMENT, *February 9, 1847.*

Sealed proposals will be received, until the 10th day of April next, inclusive, for a loan of eighteen millions of dollars, under the act of the 28th January last, authorizing the issue of Treasury notes, &c., on Treasury notes to be issued under said act, payable two years after the date of said notes, with interest, at the rate of six per cent. per annum, payable semi-annually. The bids, in all cases, must be unconditional, and without any reference to the supposed bids of others, or they may not be considered. The bids should state distinctly, in all cases, the premium offered. No bids will be received below par.

To give an opportunity to all persons to participate in the investment of funds in these notes, which, on account of the privilege of funding, may hereafter be materially enhanced in value, bids will be received for the lowest denomination of notes authorized by the law, as well as for higher sums.

The Department reserves the right of fixing the periods when the money must be paid, so as not to be required to anticipate the wants of the Government, or allow any interest until the money is actually paid. The money payable on the loan can be deposited with the Treasurer of the United States, the Treasurer of the mint at Philadelphia or the branch mint at New Orleans, or with any of the Assistant Treasurers at Boston, New York, Charleston, or St. Louis.

R. J. WALKER, *Secretary of the Treasury.*

## MM.

*Comparative statement of foreign, coasting, and total Tonnage of the United States, showing its increase and decrease in the several years mentioned.*

	Foreign.	Coastwise.	Total.
1789 } 18 years . . . . . {	123,893	68,607	201,562
1807 } . . . . . {	848,307	349,028	1,268,548
	724,414	280,421	1,066,986
Increase . . . . .	584.21 per cent. or 32.48 per annum.	408.77 per cent. or 22.71 per annum.	529.35 per cent. or 29.41 per annum.
1789 } 3 years . . . . . {	123,893	68,607	201,562
1792 } . . . . . {	411,438	120,957	564,457
	287,545	52,350	362,895
Increase . . . . .	232.09 per cent. or 77.36 per annum.	76.30 per cent. or 25.43 per annum.	180.50 per cent. or 60.16 per annum.
1816 } 16 years . . . . . {	800,760	522,165	1,372,219
1832 } . . . . . {	686,990	649,627	1,439,450
	113,770	127,462	67,231
Decrease of . . . . .	14.20 per cent. or 88.100 per annum.	Increase 24.41 per cent. Increase 1.50 per ann.	Increase 4.89 per cent. Increase 30.100 per an.
1832 } 10 years . . . . . {	686,990	649,627	1,439,450
1842 } . . . . . {	975,359	1,045,753	2,092,391
	288,369	396,126	652,941
Increase . . . . .	41.97 per cent. or 4.19 per annum.	60.97 per cent. or 6.09 per annum.	45.36 per cent. or 4.53 per annum.
1842 } 4 years . . . . . {	975,359	1,045,753	2,092,391
1846 } . . . . . {	1,130,286	1,315,577	2,562,084
	154,927	269,824	469,693
Increase . . . . .	15.88 per cent. or 3.97 per annum.	25.80 per cent. or 6.45 per annum.	22.44 per cent. or 5.61 per annum.
1846 } 1 year . . . . . {	1,130,286	1,315,577	2,562,084
1847 } . . . . . {	1,241,313	1,488,602	2,839,146
	111,027	173,025	276,962
Increase . . . . .	9.82 per cent.	13.15 per cent.	10.811 per cent.

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

## NN.

## PAYMENTS INTO THE TREASURY.

*A comparative statement showing the amount of Receipts from Customs during several periods, from 1st December, 1845, to 1st December, 1847.*

1st. From 1st December, 1845, to 1st December, 1846 . . . . .	\$22,971,403	10
From 1st December, 1846, to 1st December, 1847, about . . . . .	31,500,000	00
2d. For the quarter ending 30th September, 1846 . . . . .	6,153,826	58
For the quarter ending 30th September, 1847 . . . . .	11,106,257	41
3d. For the months of October and November, 1846 . . . . .	1,688,480	32
For the months of October and November, 1847, about . . . . .	4,400,000	00
4th. From 1st December, 1846, to 30th June, 1847 . . . . .	15,905,557	76

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

## PP.

*Statement of the Imports, and of foreign and domestic Exports in the year ending June 30, 1847.*

Aggregate of imports . . . . .	\$146,545,638
Amount reexported . . . . .	8,011,158
Retained in the country for consumption . . . . .	<u>\$138,534,480</u>
Of which the specie amounted to . . . . .	\$22,276,170
The exports consisted of—Domestic production . . . . .	\$150,637,464
Foreign production . . . . .	8,011,158
Total exports . . . . .	<u><u>\$158,648,622</u></u>

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

## RR—No. 1.

A statement exhibiting the quantity and value of Coffee consumed annually from 1821 to 1847, and the amount of duty which accrued on the same from 1821 to 1832, together with the rate of duty per pound, and its equivalent ad valorem, during the years which the article was subject to duty on importation.

Years ending—	Coffee consumed.		Duties.	Rate of duty.	Equivalent ad val'rm duty.	
	Pounds.	Value.			Cts.	Per ct.
September 30, 1821.	11,886,063	\$2,402,311	\$594,303 15	5	24.74	
1822.	18,515,271	3,899,042	925,763 55	5	23.74	
1823.	16,437,045	2,835,420	821,852 25	5	28.98	
1824.	20,797,069	2,513,950	1,039,853 45	5	41.36	
1825.	20,678,062	1,995,892	1,033,903 10	5	51.80	
1826.	25,734,784	2,710,536	1,286,739 20	5	47.47	
1827.	28,354,197	2,139,607	1,417,709 85	5	66.26	
1828.	39,156,733	3,695,241	1,957,836 65	5	52.98	
1829.	33,049,695	3,052,020	1,652,484 75	5	54.14	
1830.	38,363,687	3,180,479	1,918,184 35	5	60.31	
1831.	75,700,757	5,796,139	1,514,015 14	2	26.12	
1832.	36,471,241	2,516,120	364,712 41	1	14.49	
1833.	75,057,906	7,525,610	.	.	.	.
1834.	44,346,505	4,473,937	.	.	.	.
1835.	91,753,002	9,381,689	.	.	.	.
1836.	77,647,300	7,667,877	.	.	.	.
1837.	76,044,071	7,335,506	.	.	.	.
1838.	82,872,633	7,138,010	.	.	.	.
1839.	99,872,517	9,006,685	.	.	.	.
1840.	86,297,761	7,615,824	.	.	.	.
1841.	109,200,247	9,855,273	.	.	.	.
1842.	107,383,567	8,447,851	.	.	.	.
9 mos. ending						
June 30, 1843.	85,916,666	5,923,927	.	.	.	.
Year ending—						
June 30, 1844.	149,711,820	9,054,298	.	.	.	.
do. 1845.	94,358,939	5,380,532	.	.	.	.
do. 1846.	124,336,054	7,802,894	.	.	.	.
do. 1847.	150,332,992	8,653,473	.	.	.	.

TREASURY DEPARTMENT,

REGISTER'S OFFICE, December 7, 1847.

DANIEL GRAHAM, Register.

## R R—No. 2.

A statement exhibiting the quantity and value of Teas consumed annually from 1821 to 1847, and the amount of duty which accrued on the same from 1821 to 1832, together with the average rate of duty per pound, and its equivalent ad valorem, during the years which the article was subject to duty on importation.

Years ending—	Teas consumed.		Duties.	Average rate of duty.	Equivalent ad valorem duty.
	Pounds.	Value.			
Sept. 30, 1821	4,586,223	\$1,080,264	\$1,442,367 13	Cents. 31.45	Per cent. 133.52
1822	5,305,588	1,160,579	1,637,835 02	30.87	141.12
1823	6,474,934	1,547,695	2,000,754 60	30.09	129.27
1824	7,771,619	2,224,203	2,587,949 13	33.03	116.35
1825	7,173,740	2,246,794	2,405,355 02	33.53	107.05
1826	8,482,483	2,443,587	2,911,188 17	34.32	119.13
1827	3,070,885	942,439	1,029,360 65	33.52	109.22
1828	6,289,581	1,771,993	2,138,457 54	34.00	120.68
1829	5,602,795	1,531,460	1,889,822 75	33.73	123.40
1830	6,873,091	1,532,211	2,287,364 68	33.28	149.28
1831	4,656,681	1,057,528	1,478,496 22	31.75	136.80
1832	8,627,144	2,081,339	1,216,427 30	14.01	58.44
1833	12,927,043	4,775,081	-	-	-
1834	13,193,553	5,122,275	-	-	-
1835	12,331,638	3,594,293	-	-	-
1836	14,484,784	4,472,342	-	-	-
1837	14,465,722	5,003,401	-	-	-
1838	11,978,744	2,559,246	-	-	-
1839	7,748,028	1,781,824	-	-	-
1840	16,860,784	4,059,545	-	-	-
1841	10,772,087	3,075,332	-	-	-
1842	13,482,645	3,567,745	-	-	-
9 ms. ending					
June 30, 1843	12,785,748	3,405,627	-	-	-
Year ending—					
June 30, 1844	13,054,327	3,152,225	-	-	-
do. 1845	17,162,550	4,809,621	-	-	-
do. 1846	16,891,020	3,983,337	-	-	-
do. 1847	14,221,910	3,200,056	-	-	-

TREASURY DEPARTMENT,

REGISTER'S OFFICE, December 7, 1847.

DANIEL GRAHAM, Register.

SS.

*Statement showing what the Tonnage of the United States would be on the 30th of June, 1857, if during each of the ten years succeeding the last fiscal year, the percentage of augmentation were the same as during the last fiscal year.*

The increase of the tonnage of the United States on the 30th of June, 1847, as compared with the year 1846, was 276,961 tons, being 10 81-100 per cent.

Years.	Tonnage.	Percentage 10 81-100ths.	Tonnage.	Years.
June, 1846.....	2,562,085	-	-	-
1847.....	2,839,046	306,947	3,145,993	1848
1848.....	3,145,993	340,082	3,486,075	1849
1849.....	3,486,075	377,845	3,863,920	1850
1850.....	3,863,920	417,630	4,281,550	1851
1851.....	4,281,550	462,836	4,744,386	1852
1852.....	4,744,386	512,868	5,257,254	1853
1853.....	5,257,254	568,309	5,825,563	1854
1854.....	5,825,563	629,743	6,455,306	1855
1855.....	6,455,306	697,818	7,153,124	1856
1856.....	7,153,124	773,253	7,926,377	1857
1857.....	7,926,377	-	-	-

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

*Circular to Collectors, and to Surveyors at ports acting as Collectors.*

TREASURY DEPARTMENT, *December 4, 1847.*

This Department having determined to submit to the prior supervision of the accounting officers of the Treasury, the expenses of collecting the revenue at the several ports, as well to facilitate the settlement of these accounts as to secure a more perfect accountability and the utmost economy in every branch of this Department, consistent with the proper performance of the duty, you will submit to the First Comptroller of the Treasury estimates of the expenses of collecting the revenue at your port for the quarter commencing on the 1st of April, 1848, and for each succeeding quarter, classifying the estimated expenditures under the several heads, as per table annexed.

Although considerable time may be required to prepare these estimates in advance, it is believed that it will be a saving of time, in the aggregate, throughout the year, prevent difficulties and delay in the adjustment of your accounts, and greatly advance the public interest.

The zeal which you have heretofore manifested in the discharge of your public duties, induces the confident expectation that you will cheerfully cooperate with the Department in carrying these instructions into effect. The estimate should be mailed so as to reach the Department at least one month in advance of the quarter.

R. J. WALKER, *Secretary of the Treasury.*

## FORM.

	Collector's salary and commissions.
	Collectors, deputies, and clerks.
	Inspectors.
	Weighers.
	Labor for weighers.
	Gaugers.
	Labor for gaugers.
	Measurers.
	Labor for measurers.
	Markers.
	Labor for markers.
	Naval officer and deputies.
	Clerks of naval officer.
	Surveyor and deputies.
	Clerks of surveyors.
	Appraisers, appraisements, and appraisers' stores.
	Examiners, and clerks of appraisers.
	Labors at appraisers' stores.
	Amount received for storage.
	Amount paid for storage and labor.
	Revenue boats.
	Revenue cutters.
	Weights and measures.
	Contingencies.
	Total estimated expenditures.

## CIRCULAR TO COLLECTORS OF THE CUSTOMS.

TREASURY DEPARTMENT, *October 30, 1847.*

From the origin of this Government down to the present period, it is believed that confidential services, with a view to the protection of the revenue, have been rendered by agents and officers unknown as such to the community, and especially to persons engaged in smuggling. To deter persons from engaging in such frauds upon the revenue, to detect and punish the guilty, and to diminish, if not altogether prevent, smuggling, confidential services by confidential agents and officers cannot, it is believed, be safely abolished.

In order to retrench, however, all expenditures which are not absolutely necessary, and to prevent any possible abuses growing out of this system hereafter, the collectors of the customs are directed to carry into immediate effect the following instructions:

1st. To discontinue at once the employment of more than one confidential inspector at any one port of entry.

2d. To pay a per diem to such inspectors only for such days as they may show to your satisfaction that they have been actually engaged in such confidential service.

3d. To require from them in each port, respectively, weekly reports to the collector from whom they may have derived their appointment, in which reports should be communicated all their proceedings, and their views and opinions as to the best means from time to time of detecting or preventing smuggling, of discovering and arresting the guilty, of seizing the smuggled goods, and inflicting all the penalties prescribed by law.

4th. The whole compensation, both per diem and mileage, allowed to any one inspector in any one year, commencing on the 1st of November, 1847, shall not exceed twelve hundred dollars.

A copy of this circular has been communicated to the First Auditor and First Comptroller of the Treasury, in order that these instructions may be carried into effect by them in settling the future accounts of the collectors.

R. J. WALKER, *Secretary of the Treasury.*

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TREASURY DEPARTMENT, *November 27, 1847.*

Sealed proposals will be received until the first Monday of February, 1848, at the office of the commissioners appointed for the erection of the custom-house in the city of New Orleans, for the following materials:

18,500,000 of good hard burnt brick, the exact size to be mentioned, more or less.

12,000 barrels of fresh lime, more or less.

7,000 barrels of hydraulic cement, more or less.

55,000 barrels of sharp sand, more or less.

The above materials to be delivered on the levee, in New Orleans, as near the site of the present custom-house as practicable, and in such

quantities as shall from time to time be required, in conformity with appropriations made by Congress. The proposals to be addressed to Denis Prieur, Alcee La Branché, and William M. Gwin, commissioners for the erection of a custom-house in New Orleans, endorsed, "Sealed proposals for furnishing materials for the erection of a custom-house at New Orleans."

When the proposals are opened by the commissioners, they will communicate copies, together with their plans and recommendations, for the consideration of the Department.

The communication of the commissioners will be addressed to the First Comptroller of the Treasury, who, together with the First Auditor of the Treasury, being the proper officers connected with the custom-house accounts, will give their views in writing as to the proposals to the Department. The right of rejecting any bid is reserved.

Ample security will be required for the faithful fulfilment of any contract entered into for furnishing any of the before-mentioned materials.

R. J. WALKER, *Secretary of the Treasury.*

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*Circular to Registers and Receivers of the several Land Offices of the Union.*

TREASURY DEPARTMENT, *December 6, 1847.*

The registers and receivers in the several land offices in the Union, cannot become depositaries or agents for the sale of the bounty land warrants or certificates, or any other species of land scrip for location or in payment of public lands. Their duty in relation to such warrants, certificates, or scrip, is prescribed by the law, and is confined to their reception or location as therein designated. It is expected that these instructions will be faithfully observed, and it will be the duty of this Department to report all violations of these regulations, for such action as may be deemed proper by the President of the United States.

R. J. WALKER, *Secretary of the Treasury.*

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TREASURY DEPARTMENT, *November 22, 1847.*

GENTLEMEN: Enclosed is a copy of the resolution of the first municipality of the city of New Orleans, heretofore transmitted by you to me, together with a copy of my endorsement thereon accepting the tender made by that municipality of the square of ground for a custom-house. You will please, immediately upon the receipt of this communication, transmit to that municipality, through the mayor of the city, a copy of this letter to you, as also a copy of the resolutions and acceptance herewith forwarded. You will be pleased to tender to the first municipality, through the mayor of the city, the thanks of this Department for the munificent donation which they have made to the Government of the United States, of the custom-house square, and assure them that no exertion will be wanting on my part, to render it available to the extent

of the power conferred upon me by law to carry out the wishes of the first municipality, and augment the commerce of New Orleans, the great and growing emporium of the valley of the Mississippi. This square of ground being the one preferred by Congress as well as by this Department, and the whole of it having been given to the Government by the first municipality, it is my wish that the entire square shall be occupied by a building calculated in every respect to fulfil the object of the law and to advance the prosperity of your city. The square is large enough to embrace, under a single roof, a building which will accommodate the appraisers as well as the officers of the customs, and all their deputies, clerks, and assistants, together with the merchants and clerks who transact business with the custom-house; and leave ample room for large and convenient fire-proof warehouses for the storage of goods imported into New Orleans, whether designed for consumption or reexportation.

My views are in favor of erecting a plain, substantial building, intended for, and adapted to, the transaction of business, avoiding all unnecessary expense or ornament; simple and unostentatious in its character; solid, safe, and convenient in every particular; free from all danger of fire, or decay of materials; consulting good taste in the style of architecture, but avoiding everything calculated merely for display. The building, it must be remembered, is designed by the law exclusively for transacting the business of Government and of merchants, in connection with the foreign imports and exports of New Orleans, including their storage there; and as merchants, in building their own stores and counting-houses, universally consult, in their erection, economy and utility, and not ornament or display, a most wholesome example is thereby furnished to the Government in erecting buildings intended for similar purposes. A building of an ostentatious or ornamental character, which would cover the whole square given to the Government, would cost several millions of dollars, without adding in the least to the comfort, convenience, or usefulness of the establishment, or augmenting, in any way, the commerce of New Orleans. Indeed, such a building would be less useful, inasmuch as a large portion of the square given to the Government would necessarily be occupied by courts, steps, porticoes, and pillars; thus, to that extent, wasting the space intended for useful purposes, rendering the entrance and approach less accessible, obscuring the light, and interrupting the ventilation of the building. Whilst such a building would thus be less useful than one of a plain, simple, solid, and substantial character, consulting only good taste, vast sums of money beyond what was requisite or necessary would be wasted in worse than useless expenditures. It is quite certain Congress would never make such an appropriation, especially at this time; and if a costly and ornamental building were to be selected, the Department would be constrained to confine itself to a small portion of the space granted by the first municipality, leaving the rest of the square waste and unoccupied, and sacrificing the business and commerce of your great city to mere ostentation and ornament. Such a building as is proposed to be erected by this Department would largely and rapidly augment your wealth and commerce, and furnish to your merchants and citizens, from such increase of business, greatly augmented means to

improve your city in every respect, and indulge their taste whenever they thought proper in ornamental architecture, applied to buildings not intended merely for the transaction of business.

The building proposed by the Department would be large and accessible, most convenient in every respect, well lighted and ventilated, and uniting not only the appraisers' stores, but also fire-proof warehouses for the storage of goods—all under the same roof with the custom-house itself; thus saving much time and expense in the transaction of business, and affording unsurpassed facilities for its transaction.

The great advantages of the warehousing bill are just beginning to develop themselves in the United States. This is the system which has contributed so much to build up the business of England, and made her ports marts for universal commerce. It is her great warehouses, in which are stored the products of every nation and of every climate, including the fullest assortment of every commodity that is used or purchased by man, that assembles at her ports the merchants and commerce of the world. It is in this way that England has made herself the factor for the merchants of every portion of the globe, and amassed thereby an aggregate of wealth unprecedented, which never could have been secured by her own commerce, her imports or exports, or in any other way than by rendering herself, under the warehousing system, the storehouse of the world. The same system has at length been adopted in this country; and, if properly arranged and conducted, New Orleans cannot fail to derive from it an incalculable augmentation of wealth and business. First in importance, in carrying out this system, is a great public warehouse and store, located near the vessels—the vehicles of commerce—and near the merchants, by whom it is conducted; and the nearer, the better, to the custom-house and all the officers and merchants who transact business there, necessarily connected with the warehouse. It is fully believed that not even in London itself, nor in any other part of the world, will so many advantages be combined for the transaction of business and the convenience of commerce, as will be united in the building now proposed to be erected by the Department, under the authority of Congress. Indeed, I do not hesitate to record the opinion that, within a very short time after the completion of such an establishment, the business of New Orleans, as a depôt of goods designed for consumption and reëxportation, will be nearly doubled. Havana and several other ports will nearly cease to be the depôts for the supply of Mexico and Southern America, and that business will be, to a great extent, concentrated at your port. The entire square will fully accomplish all these great purposes, including convenient and fire-proof warehouses, all under the same roof; and ultimately it will all be required for purposes connected with the custom-house and commerce. There is nothing in the act of Congress authorizing the selection of this square which confers upon me any authority to erect a building for courts, or a post office, upon it, to the permanent embarrassment of commerce and business, as connected with the custom-house. This Department has no objection, however, until the whole building shall be needed for storage and custom-house purposes, to the use of apartments in it for courts and a post office.

This Department would rejoice if the donors of this square should derive very great advantages from the splendid gift which they have made to the Government, and it fully believes that such will be the result from carrying out its views as above expressed.

The materials of such a building, it seems to me, should be substantial and well tried. The stone that is used should be of a character that has been well tested by experience, and shown thereby to be most solid and enduring, and least liable to injury and disintegration from exposure to the weather, or any cause. For this purpose I am, therefore, strongly inclined to believe that the best granite is superior to any other stone that can be obtained.

I have carefully examined all the plans for the building which were transmitted to me, and must say that the plan of Mr. A. T. Wood, recommended by you, approaches more nearly my own views than any of the others presented. It is nearly the only one of the original plans which covers the whole ground, wasting no part of the square allotted for the building. It is, in my opinion, the least expensive and more free from unnecessary ornament than any of the other plans, at the same time combining all the advantages for business.

The room requiring most light is the apartment for the appraisers, where the goods must all be closely examined, their quantity, texture, and value ascertained, which, as regards most imports, and especially dry goods, need all the light that can be procured, so as to prevent frauds upon the revenue, and secure a just and fair valuation. I deem it very important that the building should be warmed, as proposed, by heated air, furnished by the same steam power which performs the hoisting, and can carry water, by hose, throughout the building. It seems to me that, by devoting the third story to the storage of light and fine goods, cutlery, &c., and keeping that story free from dampness, by the proper use of heated air, the objection to New Orleans as a place for storing silks and other goods, which are injured by dampness of the atmosphere of that city, may be obviated, and the commerce of New Orleans thereby greatly increased.

I cannot too strongly impress upon you, gentlemen, the high and responsible character of the duties devolved upon you. This building, whose erection will be superintended by you, will last for ages, and any want of skill in its construction would prove very injurious to yourselves as well as to the public interest. A wise and judicious economy should be observed on all occasions, as well in obtaining the materials as in constructing every portion of the building; and more particular instructions will hereafter be transmitted to you on this important point.

In the mean time it will be proper for you to obtain from the first municipality a formal deed to this square of ground, to be executed under the advice of the district attorney of the United States at New Orleans. You will please, also, request him to certify that the deed is in due form of law, and properly executed, together with his opinion as to the validity of the title. It is necessary, also, that the municipality should accompany the deed, in the notarial act, by the proper local certificate that the square in question is free from all judgments, mortgages, liens, or incumbrances whatsoever. The deed can recite, in a preamble,

the purpose for which the grant is made, in the language of the law and of the resolution of the first municipality; but in the body of the deed the grant must be unconditional. It is true that all the title of the first municipality is already conveyed by their resolutions and my acceptance thereof, on behalf of the United States; but it is proper that a more full and formal conveyance shall be executed. So soon as the deed is executed in the manner herein stated, you will please transmit a copy of the notarial act to me, in order that the same may be duly and properly accepted by this Department.

Very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

To MESSRS. D. PRIEUR, ALCEE LA BRANCHE, and WM. M. GWIN,  
*Commissioners, &c.*

MUNICIPALITY No. 1, }  
*Sitting of the 24th May, 1847.* }

Members present: The honorable Joseph Geuins, recorder and president of the council, &c.; Messrs. Bureau, Barthe, Crozart, Duplesses, Derbes, Dupre, Fabre, Gegnel, Gourdam, Hagan, Lanata, Pergnet, Richardson, Ramos, Slingerland, and Shields.

The following resolutions were finally adopted without objections:

*Resolved*, That the square of ground situate in this municipality, No. 1, of the city of New Orleans, bounded by the Levee, Canal, Custom-house, and New Levee streets, on which the custom-house of the United States now stands, be, and the same is hereby, tendered to the United States for their use and employment forever.

*Resolved*, That the above tender is made on the condition that the United States shall erect, on said square, a new custom-house.

*Resolved*, That, should this tender be accepted by the Secretary of the Treasury, a deed shall then be made by this municipality, transferring said square to the United States, and ceding the title of the same to them forever.

*Resolved*, That the Mayor of the city of New Orleans be, and he is hereby, authorized to transfer, on behalf of this municipality, before the notary of this municipality, said square of ground to the United States as soon as he shall have been advertised of the acceptance of this tender by the Secretary of the Treasury.

*Resolved*, That the resolutions of January 22d, 1845, tendering to the United States a parcel of ground in front of the above described square be, and the same are hereby, repealed.

EMILE WILTZ, *Secretary.*

MAYORALTY OF NEW ORLEANS, *June 2, 1847.*

This is to certify that the foregoing copy of resolutions passed at the sitting of the council of municipality No. 1, on the 24th May, 1847, were transmitted to me. Returned to the council at their next sitting without objections.

A. D. CROSSMAN, *Mayor.*

TREASURY DEPARTMENT, *June 21, 1847.*

The within tender of the square of ground in New Orleans is hereby accepted, as made by municipality No. 1, of the city of New Orleans on behalf of the Government of the United States.

R. J. WALKER, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *April 16, 1847.*

SIR: In virtue of authority vested in this Department by an act of Congress, approved the 3d of March, 1847, entitled "An act to create an additional land district in the Territory of Wisconsin, and for other purposes," you are hereby appointed to make a geological examination and survey of the lands embraced in the Chippewa land district in the Territory of Wisconsin.

The map hereto annexed represents, within the lines colored green, the entire extent of said land district. You will observe that this entire district embraces all the lands within the Territory of Wisconsin, with the boundary of the Mineral Point land district, and west of the river Wisconsin, and of the western boundary of the State of Michigan.

The Indian title is extinguished to all that portion of this district which is within the limits of the proposed State of Wisconsin, and it is also extinguished within that portion of the district beyond the limits of the State, designated on the map in green color, including most of the lands on the river St. Croix. The object of this examination, as set forth in the law, is to ascertain which of these lands contain copper, lead, or other valuable ores, that they may be offered for sale, as designated by that act, and the description of these lands may be given in the President's proclamation for the sale thereof, namely: the number and localities of the mines known, and probability of discovering others; the quality of the ores; the facility of working the mines, and the means and expense of transporting their products to the principal markets of the United States. The result of this examination is to be transmitted to the Commissioner of the General Land Office, to enable him to comply with the requirements of the law.

The 4th section of the act requires that these mineral lands shall be offered for sale in subdivisions of quarter quarter sections. Your observations, therefore, should be sufficiently minute to enable the Government to designate, as far as practicable, what mines, if any, exist in each quarter quarter section. These are indispensable requisites; but, in addition, it is highly important that a series of observations be made on the dip and intensity of the needle, as intimately connected with the geological and mineralogical character of that region of country, and as likely to lead to results interesting to the cause of general science. Barometrical observations should also be made of the principal elevations, with reference to the section and township lines, that this branch of the topography of the country may also be ascertained, referring to Lake Superior as a basis. The width and course of the streams, prairie and timber lands, salt lakes, &c., and character of the soil, are given in

the lineal surveys. Hygrometric observations should also be made where practicable. A set of all geological and mineralogical specimens obtained, should also be transmitted to the Commissioner of the General Land Office, that they may be disposed of by him in conformity to the provisions of the 6th section of the act of the 10th of August, 1846. The instruments for making magnetic observations, above described, will be furnished you free of expense by the Secretary of the Smithsonian Institution, and will be returned to him after the completion of the survey.

You will first make a general reconnoissance of all those portions of the district, especially of the southern and western agricultural portions thereof, when the township will be run off, that the lands may come earliest into market. You will make annotations on skeleton maps, and by streams and provisional township lines, showing the portion of the district which is not likely to afford productive minerals. You will organize, so as to commence operations on the first of June, a corps of reconnoissance, to consist of the following persons:

- 1st. Yourself as principal geologist;
- 2d. One assistant geologist;
- 3d. Two sub-agents;
- 4th. Three assistants;
- 5th. One special sub-agent;

To make a reconnoissance along and adjacent to the meridian line known as the fourth principal meridian, which is about being extended to Lake Superior. The second, or smaller corps of reconnoissance, four in number, attached to the corps of lineal surveyors, should be organized to commence operations in the field on the first day of August; each of which shall consist of one sub-agent and one assistant. The salaries of the principal corps will be as follows, namely: for the principal geologist, eight dollars per day; the assistant geologist, six dollars a day; the sub-agent, four dollars a day; and the assistants, two dollars a day. No charge for expenses of any kind will be allowed the assistant geologist, sub-agent, or assistant, beyond the per diem compensation above designated, except the sums actually disbursed for necessary travelling expenses from their home to the point where their labors will begin, and in returning home; and they will be expected to furnish their own instruments, tents, camp equipage, canoes, or other means of conveyance, provisions, &c., free of any expense to the Government. On the first of November, you will discharge all the persons composing the principal, as well as the smaller corps, except one sub-agent and one assistant, whose compensation during the period when they are not engaged in service in the field, but aiding only in operations in the laboratory, shall be, for the sub-agent three dollars a day, and one dollar a day for the assistant.

During the season of operations in the field, you can employ whatever number of packmen may be absolutely necessary to carry provisions, &c., for your several corps, at a compensation not exceeding one dollar and twenty-five cents a day, including their expenses. In addition to the compensation of eight dollars a day, which will commence on the first day of May next, and which will be allowed to you during the year,

there will be allowed the further sum of five hundred dollars per annum, for the use of your laboratory, chemical apparatus, acids, and other reagents, mountain barometers, and other instruments in the field, travelling expenses, and all other incidental expenses whatever.

The reconnoissance should be closed in time to report, as fast as the townships are run off, whether there are such indications to render expedient further examination for minerals. If to be examined, organize sub-corps of two, namely: one sub-agent and one assistant, to be attached to the corps of lineal surveys; the townships not considered worthy of examination for mineral lands, shall be specially reported at once to the Commissioner of the General Land Office as not mineral lands. You will judge from the reports of sub-corps attached to township surveys, whether the indications justify more minute search. If they do, then you will continue the sub-corps where the sectional lines are being run, noting the mineral appearance, mines, &c., in each quarter section. If not, you will report the township as not mineral. When the sub-corps are organized, you will, with your corps, traverse the districts, receiving reports, directing operations, and carefully noting the geological and mineralogical features of the country, including the veins and geological formation, depth and thickness of strata, and every other particular necessary to supply a complete geological chart of the sections and districts; and making, from time to time, special reports to the General Land Office, accompanied with township plats exhibiting the sections which are not mineral, so that they may be brought into market without delay. You will institute, in connection with Dr. Jackson, the geologist for Lake Superior land district in Michigan, as far as practicable, a series of simultaneous barometrical observations and levels. You will cause to be collected by the geological corps mineralogical and geological specimens, accurately located, to be forwarded, after analysis, with your final report, to the Commissioner of the General Land Office; and the actual expense of transporting these specimens will be allowed. As soon as your operations in the field are brought to a close, you will, after dismissing your sub-corps, except as before stated, repair to your laboratory, institute an analysis of the more important specimens and soils collected, and otherwise prepare materials for your final report, which you will make at the close of the survey of the district.

You will also, at the close of the first year's operations, furnish the Commissioner of the General Land Office charts of the districts so far as your operations have extended.

The corps of lineal surveyors will be instructed to give all assistance in their power to the geological survey, and to admit the sub-corps to their camps, charging their proportion of expenses. In your final report, you will set forth the number and locality of the mines known, and probability of discovering others, the quality of the ores, the facility of working the mines, and means and expense of transporting their products to the principal markets of the United States, together with such other observations as you may deem interesting and appropriate to the subject.

You will accompany your final report by a geological chart of the entire district, upon which you will lay down, by townships and sections,

and, so far as practicable, by quarter quarter sections, that portion of the district which you recommend to be kept back from sale as a mineral reservation, describing the same by metes and bounds. Any one or more of these sub-corps which can at any time be spared from the Chipewewa land district, you will detail across the Mississippi into the Du Buque land district in Iowa, so as to ascertain the presence of copper or other valuable minerals in that region of country lying north of the southern boundary of the "neutral ground," as designated upon the maps, and bordering upon the Mississippi river, commencing upon the northern boundary of your former survey on the west side of the river; the result of which exploration and survey you will include in your geological chart, describing the localities by reference to material objects as far as may be practicable. As the whole amount now appropriated and available for your operations during the fiscal year ending the 30th June, 1847, is only twelve thousand two hundred and fifty dollars, you will be careful that your whole expenses, including your own salary and the salaries of all your assistants, should not exceed that amount.

I am, very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

P. S.—You will forward to the General Land Office, in time to be received there by the 1st of November next, a synopsis of your operations up to the time that report is made, with a general view of the country explored, as to its mineralogical, geological, and agricultural qualities, timber, &c., a statement of the expenses incurred up to that time, an estimate of the amount that will be required for your operations during the next season, and the character and field of those operations, that the facts and estimates thus submitted may be embraced by the Commissioner in his annual report. I am, sir, &c.,

R. J. WALKER, *Secretary of the Treasury.*

Dr. DAVID D. OWEN, *Washington City.*

TREASURY DEPARTMENT, *April 16, 1847.*

SIR: In virtue of the authority vested in this Department by an act of Congress, approved 1st March, 1847, entitled "An act to establish a land office in the northern part of Michigan, and to provide for the sale of mineral lands in the State of Michigan," you are hereby appointed to make a geological examination and survey of the lands embraced in the Lake Superior land district, in the State of Michigan.

The map hereto annexed represents, within the lines colored green, the entire extent of such land district. You will observe that this entire district embraces all the lands within the northern peninsula of the State of Michigan, to all of which the Indian title has been extinguished.

The object of this examination, as set forth in the law, is to ascertain which of these lands contain copper, lead, or other valuable ores, especially that of copper, that they may be offered for sale as designated by that act, and the description of these lands may be given in the President's proclamation for the sale thereof, namely: the number and

localities of the mines known, and probability of discovering others; the quality of the ores; facility of working the mines, and the means and expense of transporting their products to the principal markets of the United States. The result of this examination is to be transmitted to the Commissioner of the General Land Office, to enable him to comply with the requirements of the law. The 4th section of the act requires that these mineral lands shall be offered for sale in sub-divisions of quarter sections. Your observations thereof should be sufficiently minute to enable the Government to designate, as far as practicable, what mines, if any, exist in each quarter section.

These are indispensable requisites; but, in addition, it is highly important that a series of observations be made on the dip and intensity of the magnetic needle, as intimately connected with the geological and mineralogical character of that region of country, and as likely to lead to results interesting to the cause of general science. Barometrical observations should also be made of the principal elevations, with reference to the section and township lines, that this branch of the topography of the country may also be ascertained, referring to Lake Superior as a basis. The width and course of streams, prairie and timber lands, &c., and the character of the soil, are given in the lineal surveys. Hygrometrical observations should also be made, when practicable. A set of all geological and mineralogical specimens obtained should also be transmitted to the Commissioner of the General Land Office, that they may be disposed of by him in conformity with the provisions of the 6th section of the act of the 10th of August, 1846. The instruments for making magnetic observations, above described, will be furnished by this Department as soon as practicable, which you will return after the completion of the survey.

You will employ the necessary corps of assistants to make a general reconnoissance of the southern portion of your district, that the southern boundary of the copper region may be established, and those lands south of that region which contain no ores, and are only valuable for agricultural purposes, may at once be designated and prepared for market. The corps and assistant corps, under your own charge, will be engaged in exploring the valuable copper ranges in the northern part of the district and Isle Royal, and you will also reëxamine the portions of the southern reconnoissance of the character of which, from the reports of your assistants, you may have doubts. The southern boundary of the copper region should be designated, on plats, as nearly as practicable, and with reference to township and sectional lines.

Of the region east of Chocolate river you will make a general reconnoissance, unless the indications of copper and other valuable ores should require a more particular examination. Where any portion of the region embraced in your district is under lease, you will make no further examination than may be necessary to correct the entire surveys; and, as far as practicable, the examination of the lands that are leased should be last made.

You are authorized to call on the surveyor general at Detroit for any copies or extracts of Dr. Houghton's survey, or the other geological surveys in your district, of the field or other notes of those surveys, or for

any specimens collected in making them, which may be in his possession, or to which he may have access, and of any publications which have been made of those surveys.

The salaries of this corps will be as follows, namely:

For the principal geologist, eight dollars per day.

For the assistant geologist, five dollars per day.

For the sub-agents, four dollars per day.

For the assistants, two dollars per day.

For the line surveyor, four dollars per day.

No charge for expenses of any kind will be allowed the assistant geologists, sub-agents, assistants of line surveyor, beyond the per diem compensation above designated, except the sums actually disbursed for necessary travelling expenses from their homes to the points where their labors begin, and in returning home; and they will be expected to furnish their own instruments, tents, camp equipage, canoes, or other means of conveyance, provisions, &c., free of expense to the Government.

If any tents, instruments, boats, or other materials required for travelling and observations in the wilderness, or on the lake, remain as Government property at Copper harbor, the geologist is authorized to take such of them as his party may need, and return them to that depôt at the close of his survey.

At the close of the field work, probably about the 1st of November, you will discharge all the persons composing the field corps, excepting one assistant and sub-agent, whom you may need in laboratory service; and the pay of the assistant in the laboratory shall be three dollars per day, and that of the sub-agent one dollar per day.

During the season of operations in the field you can employ any number, absolutely necessary, of packmen, to carry provisions, &c., for your several corps, at a compensation not exceeding one dollar and twenty-five cents a day, including their expenses.

In addition to the compensation of eight dollars per day, which will commence on the first day of May next, and which will be allowed to you during the year, there will be allowed the further sum of five hundred dollars per annum for the use of your laboratory, chemical apparatus, acids, and other reagents, mountain barometers, and other instruments in the field, travelling expenses, and other incidental expenses.

The whole amount appropriated and now available for this survey, including your own salary, the pay of all your corps and incidental expenses, is twelve thousand five hundred dollars; and you will not, therefore, under any circumstances, exceed that amount.

When a corps of linear surveys are sent upon the survey of Isle Royal, you may send with them such assistant geologist, sub-agent, and boatmen, or packmen, as may be required for the reconnoissance of the geological and mineralogical character of that island, and may visit, in person, those localities which they may indicate as of special economical value on account of ores or metals which may be discovered.

You are also authorized to send such assistants or sub-agents as may be required for the geological examination of the district now sectionizing by the linear surveyor; and that officer will be requested to give

them all necessary facilities for exploring the geology of the country he may survey.

You will, from time to time, notify the Commissioner of the General Land Office of such townships as you may deem to be unfit for reservation on account of mineral contents, that they may be sold without delay; and also report to the mineral agent any mine or mines which are in process of being worked; the particular localities of those mines, and the names of the persons for or by whom they are worked, with such suggestions as may be proper as to the character and value of the ore raised.

You will institute, in connection with Dr. Owen, geologist of the Wisconsin land district, as far as practicable, a series of barometrical observations and levels, taking the level of Lake Superior as the base from which your observations shall be calculated.

You will collect specimens of the different rocks and minerals of your district, noting accurately their locations; and forward a set of them to the Commissioner of the Land Office, reserving another set for analysis, and will communicate the result of your examination in your final report. The expense of transportation of these specimens will be allowed.

As soon as your operations in the field are brought to a close, you will, after dismissing your sub-corps, except as before stated, repair to your laboratory, institute an analysis of the more important specimens and soils collected, and otherwise prepare materials for your final report, and which you will make out at the close of the survey of the district.

You will also, at the close of the first year's operations, furnish the Commissioner of the General Land Office charts of the district so far as your observations have extended. The corps of linear surveyors will be instructed to give all assistance in their power to the geological survey, and to admit the sub-corps to their camps, charging their proportion of expenses.

In your final report you will set forth the number and locality of the mines known, and probability of discovering others; the quality of the ores; the facility of working the mines, and the means and expense of transporting their products to the principal markets of the United States, together with such other observations as you may deem interesting and appropriate to the subject. You will accompany your final report by a geological chart of the entire district, upon which you will lay down the townships, sections, and quarter-sections; so far as practicable that portion of the district which you recommend to be kept back from sale as mineral reservations, describing the same by metes and bounds.

Very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

DR. CHARLES JACKSON, *Geologist, Washington City, D. C.*

P. S.—You will forward to the General Land Office, in time to be received there by the 1st November next, a synopsis of your operations up to the time that report is made, with a general view of the country explored, as to its mineralogical, geological, and agricultural qualities, timber, &c.; a statement of the expenses incurred up to that time; an

estimate of the amount that will be required for your operations during the next season, and the character and field of those operations, that the facts and estimates thus submitted may be embraced in the Commissioner's next annual report.

R. J. WALKER.

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TREASURY DEPARTMENT, *April 16, 1847.*

SIR: In virtue of the authority vested in this Department by the act entitled "An act to establish a land office in the northern part of Michigan, and to provide for the sale of mineral lands in the State of Michigan," approved 1st March, 1847; and by the act entitled "An act to create an additional land district in the Territory of Wisconsin and for other purposes," approved 3d March, 1847, you are hereby appointed mineral agent for the districts established and created by those laws. You will repair immediately to the region embraced by those districts, and enter on your duties in accordance with the instructions herewith enclosed. To aid in those duties, General E. J. Roberts has been appointed your assistant, at a salary of twelve hundred dollars per annum, commencing from this day. He has been directed to report himself to you for orders, and you will give him the necessary instructions as to his duties, field of operations, &c. You are also authorized to employ a laborer, when necessary, at a compensation not exceeding one dollar and twenty-five cents per day, including his expenses. Your own salary, which will also commence this day, will be fifteen hundred dollars per annum; and your necessary expenses for travelling, &c., and those of your assistant, will be allowed in the settlement of your accounts.

I am, very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

Colonel D. R. McNAIR, *Washington City.*

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TREASURY DEPARTMENT, *April 16, 1847.*

SIR: In virtue of the authority vested in this Department by the act entitled "An act to establish a land office in the northern part of Michigan, and to provide for the sale of mineral lands in the State of Michigan," approved 1st March, 1847; and by the act entitled "An act to create an additional land district in the Territory of Wisconsin and for other purposes," approved 3d March, 1847, you are hereby appointed assistant mineral agent for the districts established and created by those laws.

You will immediately report yourself for duty to Colonel D. R. McNair, who has been appointed the agent of this Department for those districts, and receive your orders and instructions from him.

Your salary, which will commence this day, will be twelve hundred dollars per annum; and your travelling and other necessary expenses will also be paid.

Very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

General E. J. ROBERTS, *Washington City.*

*Instructions to examine certain Warehouse systems of Europe, with the Report thereon, and a Table of the accompanying Appendices.*

GENTLEMEN: You will, with all convenient despatch, visit the warehouses of London, Liverpool, and Birkenhead, and procure the following information at each place:

1st. The number of such warehouses where foreign imports are stored, and how far separated into distinct stores.

2d. The description of goods thus stored, and how far there are separate stores for different descriptions of goods.

3d. A description of the stores; how, and of what materials built; number of stores, and depth, and extent of cellars; how far they are fire-proof, and to what extent erected on arches without timber; how many of them are immediately upon the water, and how many distant therefrom, and how far; the convenience of loading and unloading goods to and from them; the depth of water at the docks or basins; the nature and position of the hoisting apparatus, whether by steam or otherwise.

4th. Whether the goods are insured, and how, and at what rates, and the means used to guard and protect the goods from combustion, and the building from fire and accident; how, and at what times fires are permitted, or lights introduced, and in what manner.

5th. You will inquire particularly how far, and to what extent, iron has been introduced, either for roofs, rafters, joists, or otherwise, as well as the material for flooring; the expense of such buildings; the insurance, if any, on such warehouses and the goods stored therein.

6th. The location of custom-house, appraisers' stores, and warehouses.

7th. How, and for what terms, and at what rate of rent, the warehouses are leased, and how far they are public or private warehouses, and whether of both descriptions; how far merchants are permitted to have the custody of their own goods, and especially of dry goods, in their own warehouses, and how far the Government has the direction, control, or supervision, of such goods or warehouses.

8th. The amount of goods stored, giving the description, as far as practicable, and the quantity and character of each; the rate of storage; the usual and the average period of storage; the length of time the goods are permitted to remain in the warehouse without the payment of duties; the distinction and separation in location, or otherwise, of warehouses designed for goods entered for consumption or for reexportation.

9th. The mode of entering goods at the warehouse; copies of such entries, and of all the forms used for entering goods; how far subdivided into parcels; the form of certificate given to the person who has entered goods in the warehouse; copies of such certificates, and how they are used as a pledge for obtaining money; and at what rate of interest loans are made on such certificates, compared with other securities at the time; whether endorsers are required in such cases; whether such loans are made by the Bank of England, or by any particular class of bankers or brokers upon such certificates, and the aggregate of such loans, as far as practicable.

10th. The aggregate of goods warehoused at each of these places, and in what number of stores, and of what dimensions. The difference,

if any, between the form of entering for consumption and reexportation, together with the character of the proof required in order to obtain a drawback of duties; as also removal of cargoes from port to port coastwise, or by railroads or canals to the interior, and copies of all bonds given for duties or otherwise, in connection with warehoused goods; how far the bonds are entirely dispensed with where the goods are deposited in public warehouses, and whether the duties are exacted if the goods should be consumed by fire in such warehouses, or destroyed on the way to or from them.

11th. A full description of the books kept at such warehouses, and by what number and character of clerks and other officers, and how the labor is performed, including truckage, drayage, loading and unloading: shipment and exhibition of goods, whether by sample or otherwise, and how and to what extent merchants using such stores have counting-houses only, and in what manner merchants and their clerks are admitted into such stores, and how far they are permitted to have access to the goods.

12th. A full description of the official names and duties of all persons transacting the public business in such warehouses, with compensation paid each.

13th. The hours within which the warehouses are kept open, their connection with the water used for extinguishing fire, and what articles are considered combustible or perishable and excluded from warehouses, and how or where the combustible or perishable articles are kept, and for what length of time.

14th. The actual expense of warehousing goods and of keeping them in warehouse, distinguishing the different kinds of goods, as dry goods, hardware, groceries, wines, liquors, &c., and what portion of the imports are not warehoused at all either in public or private warehouses, under any supervision or control of the Government, and how the free goods are warehoused, as also goods that are unclaimed, together with the disposition of the same; as also goods that have paid the duties after the payment has been made.

15th. How far the warehouses are separated into distinct stores, and the character of the walls and separation so as to prevent the extending of a fire from one to the other; as also the location with a view to air, ventilation, access, light, &c.

16th. How far marine or other railways are used for placing goods in the warehouses, and the length of time occupied in warehousing cargoes of goods, as well as in shipping them from the warehouses, together with the delay on this account and detention of vessels, and what portion of the time of a vessel is taken up in depositing and receiving goods from such warehouses; and how far and for what time, and at what place and under what guards, a vessel is permitted to be used as a warehouse.

17th. If on arrival at a second port the goods are warehoused, the forms required, and the necessary certificate for cancelling bond at first port. If again shipped, the variation in the preceding forms, if any.

18th. Goods exported, whether under the custody of an officer; and the draymen, porters, &c., whether under the sole control of the Government.

19th. Packages in bad order, how repaired, repacked, &c., and how far the merchant is allowed the control and supervision of such labor. Whether liquors, grain in bags, sugar, &c., can have the description of packages altered, and how. Liquors, how transported to secure the article from adulteration; if cased, by whom—merchant or Government.

20th. Penalties to guard against violation of warehouse laws. Are securities required from storekeepers or those having custody of goods? if so, amount of such security, &c.

21st. Guards against burglary, thefts, &c.; checks on the storekeepers so as to truly ascertain the disposition of goods entrusted to their custody, the manner of keeping their accounts, how often examined to test their correctness, and by whom; how an examination is made of the goods on hand, and how often; the forms of their accounts; the expenses of storage, &c.; how paid and to whom, and system used to secure accountability in the collecting agents; fees for bonds, certificates, and orders for receipts and delivery, their amount, and how collected; the different forms for the receipt and delivery of merchandise, and difference, if any, for consumption, export, or interior transit.

22d. How and under what restrictions goods are transported by railways and canals; guards against frauds, burglary, &c.; whether, if an examination of the goods has been made at the first port of entry, a second examination is required at the place of consumption; the form of certificate required to accompany such goods, and whether duty is assessed at the first port, or on arrival at place of consumption, and when and where paid.

23d. At whose risk the goods are during such transit; whether duties are exacted if the goods are destroyed by fire or other accidents of navigation or travel, and who bears such loss.

24th. What deductions, if any, are made for leakage, wasting, &c., during transit or on the voyage of importation, and under what restrictions leakage or loss by weight is made a part of damage caused by stress of weather.

25th. What security is required against the change or adulteration of goods in transit from one district to another.

26th. What returns, statistical or otherwise, and statements are made, and how often, and at what offices reports of the business done are made up; get forms of these returns, &c.

27th. What data these returns are made from, how they come to the office where they are used in making up the statement; if subject to alteration in any manner thereafter.

28th. If these data have any connection with the certificate or warrant issued as representative of the goods; on what data that certificate is issued. You will also make all such further inquiries as you may deem useful in connection with the warehouse system, or our foreign commerce, and suggest such improvements as you may deem advisable. It is not in the power of this Department to allow you any extra compensation for these services, but your actual expenses will be paid, including indispensable clerk hire, and an amount not exceeding one hundred dollars, as you may find necessary for the purchase of books to aid you in your

labors, which books you will bring on to the Treasury Department at Washington.

You will be expected to report in writing, together or separately, or both, the result of your inquiries to this Department, on or before the 20th of October next, and to come on at the same time to Washington city, for consultation with this Department.

Your expenditures must be as economical as is consistent with the proper discharge of your duties.

Very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

Mr. C. C. WALDEN and Mr. D. P. BARHYDT,

July 29, 1847.

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NEW YORK, July 31, 1847.

If Messrs. Barhydt and Walden can certainly reach here by the 30th October, their examination of the warehouse system may be extended to Havre, France.

R. J. WALKER, *Secretary of the Treasury.*

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WASHINGTON CITY, November 29, 1847.

The undersigned, in compliance with the preceding instructions, dated 29th and 31st July last, sailed from Boston on the 1st of August; visited the several ports of London, Liverpool, Birkenhead, Antwerp, and Havre; and, returning, left Liverpool on the 5th of October, reaching the United States on the 19th of the same month.

From the short time given for the investigation of the different warehousing systems, it was impossible to enter fully into all the minutiae of detail at all the ports, as contemplated in the instructions.

As the forms were most in harmony with our system, attention was particularly drawn to a thorough examination into the manner of collecting the revenue at the different English ports named, and the duties of the respective officers connected therewith. To the warehousing of dutiable merchandise was especially devoted the time and attention necessary to an understanding of the system in all its details. A system involving the security of so vast an amount of merchandise, and one which, as there practised, while it furnishes the most ample security to the revenue, affords increased facilities to commerce, and giving that nation almost a monopoly of the carrying trade of the world, would seem to realize the happiest effort of the commercial genius of Great Britain.

At Antwerp and Havre such general information as time permitted was collected, and will be found embodied in the report and appendices.

The replies to the interrogatories contained in the instructions have been placed in the numerical order in which they are there stated, that being the most convenient for reference.

1. In Great Britain, the business of warehousing is left entirely to individual enterprise; the commissioners of customs, in whom the man-

agement of the collection of the revenue is vested, under the control of the Lords of the Treasury, stating generally the description of stores, fastenings, &c., which they consider requisite for the purpose, and all such stores eligibly situated are by them admitted to be bonded warehouses, placed under the joint lock of the customs and storehouse proprietors, and are free for the storage of dutiable goods.

From the great rise and fall of the tide, it is almost impossible for vessels to discharge at open piers in a tide-way, as with us. This has led to the construction of artificial basins, with tide-gates, by incorporated companies, as in London, and by their town trustees, as in Liverpool and Birkenhead, for the purpose of giving greater facility and despatch to business. In London these docks belong to three companies with large capital, viz: the East and West India, London, and St. Katharine's Dock Companies, whose business it is to furnish labor for the discharge and loading of vessels, to store the goods, and perform all labor connected therewith. They have constructed around their docks or basins large warehouses, entirely fire-proof, with cellars fitted for storage of every description of merchandise, and with every facility for sampling and arranging the goods, and for public sales.

These advantages of situation give to these companies almost a monopoly of the business; they storing free as well as dutiable merchandise. The Government further facilitates them by placing in each dock a corps of officers, to do the custom-house business connected therewith.

These docks being somewhat distant from the seat of business, the companies provide, in addition, large warehouses in the city, to which they transport any merchandise required, without extra charge to the owner. And generally, from their large means, they are enabled to grant greater facilities than individuals. Their warrant or receipt for merchandise, for the same reason, is as current as any other security in the market, and loans are made on them at the lowest rates of interest.

At Liverpool and Birkenhead the ownership of the docks is in the hands of the city or town authorities, who select a portion of their number, who, with a like number selected by merchants paying dock dues, constitute the board for the management of the docks. In Liverpool the basins have, with but one exception, only sheds for the temporary protection of goods from the weather while loading or discharging; the merchandise being stored in private bonded warehouses in different parts of the city. The exception referred to is the Albert dock, which has large warehouses attached, after the London plan, and which has but lately been completed. The docks at Birkenhead are not yet finished; they are to have warehouses attached, which will be made bonded stores. Owing to some difficulties of title, the work has been delayed, but will probably soon be completed; when so, the Birkenhead docks will probably not be inferior to any similar establishments in existence.

Plans of the docks at the different ports are annexed. See appendices A, B, C, K 2, and W.

The warehouses at the different basins are built, as will be seen by reference to the map, in large stacks, subdivided into stores convenient for the storage of different descriptions of goods, containing sample

rooms, &c., the communications between the different subdivisions being closed at night for security against fire.

There is also in each port a store attached to the custom-house, designated as the Queen's warehouse, to which all goods that may be seized for violation of law, unclaimed passengers' luggage, and surplus stores of ships, are sent; but this store is not used for warehousing merchandise.

2. The articles thus stored consist chiefly of foreign imports paying the higher rates of duties, and those bulky articles paying low duties on which the expense of frequent removals bears heavily. Separate stores are generally provided for sugar, molasses, tobacco, teas, silks, cinnamon, indigo, and coffee, or parts of different stores so constructed as to be most convenient for storage of these articles, security against combustion, gaining easy access, sampling, &c., keeping in view the greatest economy of labor. Goods prohibited for home consumption are permitted by law to be warehoused, such goods being marked "prohibited," and kept separate from those entering into consumption.

The refining of sugar being allowed in bond, the commissioners of the customs have power to make sugar-refining houses bonded warehouses for such refining.

The practice of making frequent changes in packages of goods, under the permission of the commissioners of the customs, creates a necessity for enlarged storage room.

For the arrangements for storing different descriptions of goods in the East and West India docks, London, see appendix W.

3. The warehouses in the East and West India and London docks in London, are constructed in a substantial and fire-proof manner, the roofs of slate or tile, and the doors and windows of iron. The lower floors are generally of stone, on arches sustained by pillars of stone or iron; the upper floors are of wood, sustained by wooden pillars. The stores in these docks are of different dates of construction, the more modern ones embracing the most approved modes of building at the time. See appendix W.

In the St. Katharine's dock the stores, having been more recently built, are generally of a better description, the lower stories being on arches supported by iron pillars, and the floors of the second story of iron plates. Underneath all are cellars for the storage of liquors, with arched roofs, supported by iron or stone columns. These cellars are of immense extent, and, in the London dock alone, comprising twenty-two acres. The floors are fitted with iron skids for the stowage of the casks, and their easy movement from one part to another.

On the piers in these docks are also constructed sheds for the protection of merchandise while discharging and loading, and for custom-house examination. These sheds are supported generally by iron columns, and in some instances have iron roofs, and railways laid through them for the more convenient removal of merchandise by hand trucks.

The other bonded warehouses are private stores of fire-proof construction, within which no offices or counting-rooms are allowed, built to comply with the circular of the commissioners of customs, as per appendix L.

The stores in the Albert dock, Liverpool, (the only dock having warehouses at that port,) the undersigned think the most perfect in every respect which they visited, being built entirely of stone and iron, no wood whatever entering into their construction. They are built around the basin, five stories in height; the floors are of tile, laid on arches throughout, supported by iron and stone columns, the space between the bricks and tile being filled with concrete. The walls are three feet in thickness at the first story, diminishing to eighteen inches at the roof—the latter being of tile, and the party walls rising four feet above it. The second floor projects, as in St. Katharine's dock, to the water's edge, with a hatchway in the intervening space between the water and the main building; goods are thus by cranes taken from the vessel and placed within reach of the hoisting apparatus. The height of this ceiling being increased to admit the working of the crane under it, the pillars are notched to admit of temporary floors being laid, preventing the waste of room that would otherwise take place.

The private warehouses at Liverpool are of the same construction, generally, as in London; the transient sheds referred to in No. 1, are built of brick, with tile or slate roofs.

The warehouses at Birkenhead are in progress of construction; for particulars of which, see appendix C.

The hoisting apparatus at all the docks in England was the ordinary crane to hoist from the vessel, and, in some instances, to raise and lower from and to the vaults; but the general plan in the stores was by the ordinary wheel and fall, in general use in this country.

The depth of water in the Liverpool docks will be seen by reference to appendix B; in the London dock, appendix A; in the St. Katherine's, D; in the Birkenhead, C; and in the East and West India dock, London, W.

For descriptions of these docks more in detail, and for full particulars concerning location and construction of warehouses, capacity of stores, &c., see appendices A, B, C, D, K 1, K 2, and W.

4. In the private warehouses, neither lights nor fire are permitted by the customs; but in their docks, the regulation of the matter is left to the dock companies. In their warehouses it is strictly forbidden; but it is permitted in the offices and on board the vessels laying in the docks, under close restrictions. "No lucifer matches, or other articles of an inflammable nature, are permitted to be housed;" neither are pitch, tar, rosin, gunpowder, lucifers, turpentine, woolen rags or waste, or cotton waste, hay or straw, allowed to be landed in the docks. Should any hay or straw, pitch, tar, rosin, or turpentine, be brought in for ship stores, the articles may be put on board, but must not be lodged on the quays. In the vaults lamps are permitted. In each dock there is a day and night police always on duty, and a certain number of their servants are drilled to work the fire-engines belonging to the company. The organization is complete and perfect, and every means used, as will be seen by reference to their regulations, to guard against and extinguish fires; tools are at hand to scuttle vessels, if it be necessary, and they are subject to the most severe regulations whilst in dock; this severity being absolutely requisite, as a fire, occurring at low tide and once obtaining

the mastery, could not be checked till all the shipping were destroyed or sunk.

The Government not being warehouse proprietors in any way, the question of insurance lies solely between the importer and store owner. The superior construction of the stores in the docks, and the known vigilance exercised by those companies, makes the rates of insurance on goods deposited there less than when in other stores. For ordinary merchandise in private bonded stores the rates average  $37\frac{1}{2}$  cents for \$100, while in the docks it is stated, as will be seen by reference to appendices D and W, to be from  $7\frac{1}{2}$  to  $12\frac{1}{2}$  cents per \$100. As far as could be ascertained, the general custom was to insure. For further particulars, as regards the prevention and extinguishing of fires, see appendices A, K 2, K 3, and W.

5. In the dock warehouses originally constructed, iron was not used as a material for building, being only used in some cases for braces to strengthen; but in those more lately built it has entered to some extent into the construction for rafters, joists, and flooring; for pillars it has been more generally used; the St. Katharine's dock in London, and the Albert dock at Liverpool, using iron pillars filled in with brick as the support, in most cases, to the second floor. The London Dock Company have also used it to a considerable extent for pillars in the last vaults constructed. The sheds on the dock piers at London are generally supported by iron columns, as previously mentioned; and the intention is hereafter to increase its use, experience having demonstrated, from the use made of it in constructing the large railway stations, that it is the lightest and best material for large sheds and roofs. The flooring in the warehouses is usually made with reference to the character of the goods to be stored; where a smooth surface is very requisite for the preservation of the article, iron has been somewhat used. In the Albert docks, before mentioned as combining the most modern improvements, tile has been used, laid on concrete made perfectly smooth, for sugar and molasses; such a floor, or one of stone slabs, being considered the best, the drainage requiring it to be frequently scraped and cleaned.

The buildings are kept insured by the proprietors, the rate being from one-sixth to two-sixths sterling per cent. The merchandise is generally insured; see No. 4.

It is difficult to ascertain the cost of the different docks, they having been constructed at different periods. The cost of the Albert dock was £318,000.

6. The custom-houses in London and Liverpool are near the wharves, and in the vicinity of the principal portion of the warehouses. Appraisers' stores are not known, the appraisement of goods being made by the landing officer at the time of their landing.

7. The storage of merchandise in bond in England, as stated in No. 1, is entirely a private business, the Government having no interest in any stores or warehouses, except in the store known as the Queen's warehouse, appropriated solely to the storage of seized goods, stores, or Crown property, and with the single further exception of tobacco warehouses.

This article being subject to the very enormous duty of 9s. per pound on manufactured, and 3s. per pound on unmanufactured, and thus offer-

ing great temptations for frauds, as a measure of safety the Government have hired buildings in the docks of London, and some equally safe places in other ports, under the sole control and the custody of their own officers. Experience has demonstrated, however, that the property would be equally safe under the usual restrictions; and we were informed that the commissioners of the customs contemplated placing it on the same footing as other goods.

On the arrival of a vessel, the consignee of her cargo may select any bonded warehouse for its storage. The charges for such storage and labor being a matter of bargain between the parties, competition insures the lowest prices, and thus enables bonded goods to be stored at the lowest rates. Merchants consequently prefer having their goods in bond, and so common is the custom, that, as a general rule, the stock of dutiable foreign imports in Great Britain, except those quantities withdrawn for retail, may be ascertained by the quantity in bond on custom-house books.

The bonded stores are under joint lock of the customs and the warehouse proprietor, the importer, unless he be at the same time the store owner, having no custody; the store is under the charge of a customs officer known as a locker, who receives, delivers, and keeps account of, all goods coming in or going from the store.

The warehouse proprietor is allowed at any time during business hours to have access to any goods stored on the premises, but the goods cannot be in any way changed from their original character without the previous permission of the commissioners of customs; they may, however, be changed from warehouse to warehouse, and from one port to another, without payment of duty, under the formalities hereinafter set forth.

8. The amount of goods in bond in the different warehouses it was impossible to ascertain with any degree of correctness; but, when the capacity of the stores of the dock companies, and the large number of other stores used for that purpose, are considered, it must necessarily be very great. The capacity of the warehouses in and connected with the docks in London may be estimated at 600,000 tons. Many free goods being stored by these companies, the dutiable quantity could not be estimated.

For the rates of storage in London docks, see Appendix A.

For do. in St. Katharine's, " D.

For do. in Queen's warehouse, " M, page 337.

For do. in Albert's dock, " B.

For do. in East and West India, " W.

These rates are generally higher than in private stores, but the advantages of greater security in storage, and facility of access to the property, with cheaper insurance and greater despatch in business, cause them to be generally preferred. As a general rule, there is no diminution of rates of storage in consideration of the length of time, except on wood and on wines.

Goods are permitted to remain in bond three years, at the end of which time the commissioners of customs have power to extend the time; which is generally done from time to time, unless in cases of

deterioration of property. The surplus stores of a ship are not permitted to remain in Queen's warehouse over one year, they being then sold for charges and duty. Dock companies have been given the power by charter to sell any perishable goods for charges in two months, and other goods in twelve months, first paying to the customs the duty.

There is no distinction or separation of goods designed for consumption or exportation, except in the case of goods prohibited for home consumption and imported for exportation; such goods are marked "prohibited," and stored separately. These goods, on landing, are generally placed in the most convenient situations for exportation, but there are no stores used expressly for that purpose; what are termed export sheds in each dock being used for the temporary receipt and examination of goods before going on board the vessel.

9. The mode of entering goods for warehousing, is by an entry and two copies; one copy for the collector, and one for the comptroller of customs; the original entry, after bond given, going to the warehousing department, where it is copied into the landing officer's book. These books are registered in this department before being issued to the landing officer.

The importer is not required to subdivide his entry into parcels, unless the description of goods imported renders it necessary. A separate entry is made for different descriptions of goods, however, as sugars, nutmegs, liquors, &c.

Separate landing books are prepared at the custom-house for free, dutiable, and for warehouse goods, the warehouse entry always giving the store to which the goods are going. Into these books the particulars of the entry are copied, and the officer immediately underneath makes his return, weighing, measuring, and marking such goods as require it, and giving in his book a full and complete account of the goods.

On those for warehouse, he marks the initials of ship and master, the time of import and weight, if necessary.

Liquors he causes to be gauged, giving returns thereof, and of the proof of each cask, entering every particular in his landing book. The goods are then sent to their different destinations; the officer taking care that those for warehouse go by proper persons, and designating the route, if necessary. A ticket is sent with each load, and at the close of each day's business, the landing officer's return is examined with the account of the locker at the store, thus daily securing a correct delivery of the goods. This landing book is not allowed to have any leaves abstracted or calculations erased; every leaf is stamped and must be accounted for.

Great care is taken to make it contain a perfect description of the goods, as it forms the basis of all the warehouse accounts.

For particulars of the practice in detail, and for the forms of all descriptions of entries and landing-book, see appendices E, G, F, and W.

The certificate issued or given to the person who enters goods in warehouse is issued by the party who receives them on storage. As such, it is considered as evidence of property, and is further secured by act of Parliament, securing the holder of such certificate in the perfect ownership of the merchandise; for which, see appendix B, page 536.

Its value, however, depends, in a great degree upon the character and reputation of the party issuing it. Consequently those issued by the dock companies of London are entitled to the highest credit. Loans are made on such certificates by all banks and bankers, and not by any particular class, at the current market rates for the best securities, and they rank generally as among the best in the market. No endorsers are required. The aggregate amount of such loans it was impossible to ascertain. For forms of such certificates, see appendices A and E.

10. The aggregate amount of goods warehoused at each of the ports visited, it was impossible to ascertain with correctness. For the amount warehoused during the year by the East and West India Dock Company see appendix W. The amount of value of merchandise in warehouse in Great Britain is estimated at \$387,200,000; stored at London, in docks and private warehouses, costing, as near as could be ascertained \$40,000,000.

The entire number of stores and warehouses, and their dimensions, it was also impossible, from want of time and facilities, to estimate, and no recorded account could be found. Of the three great docks at London before mentioned, however, the dimensions appear in appendices A, D, and W.

Different forms are used in entering goods for consumption and re-exportation, as per appendices E, G, and W. In cases of re-exportation of goods, a bond in double the amount of duty, with one surety, is required for their delivery at the foreign port of destination, and they are carried to be shipped under the care of a proper officer of the customs, and by such ways as he shall authorize; otherwise they are forfeited. An entry for export may be dispensed with—a certificate of bond having been given being sufficient authority for the warehouse keeper to deliver for shipment. Goods, after entry and landing, may be entered and shipped for re-exportation without actual lodging in warehouse, being considered as constructively warehoused; and the account taken for the rewarehousing may serve as the account for delivering the goods for payment of duties or for shipping.

In cases of transportation of goods from port to port, coastwise, by railway, or otherwise, twelve hours' notice in writing of the intention to remove must be given to the warehousing officer. Entry is made, and bond for delivery at the port of destination is given in double the amount of duty, with one surety, specifying the mode of conveyance and time allowed for the transit. By land carriage, this is, in stage coaches or railways, seven days; any other description of wheel carriage, fourteen days; by inland navigation, one month; coastwise, in steam vessels, fourteen days; in sailing vessels, not exceeding two months. On presentation of a certificate that bond with security has been given, the warehouse keeper may deliver the goods for removal the same as if an entry had been made and passed for the same, he endorsing the delivery on the certificate.

The officers, upon satisfying themselves that the packages are in the same state as when imported, may permit them to be removed without being reweighed. Each package is to be marked with its contents when practicable.

In cases of the deposit of transported goods in warehouses, for which

security is required, but for which the proprietor has not given bond, the removal bond remains in force until a proprietor of the warehouse, or purchaser of the goods, gives fresh bond.

When necessary, the officers at the port of arrival may call upon the consignees of the goods to pass the proper entries for the same.

Upon entry being made and bond taken for the removal of goods, a letter of advice, containing an account of all particulars, stating mode of conveyance, time allowed for transportation, marks, numbers, and description of packages, contents, quantity, and quality, is transmitted from the port of removal to the port of destination. And from the port of arrival, after entry made, is transmitted to the port of removal a certified account of the goods as they find them, which is noted in the books at the port of removal. If all is correct, the bond is discharged. If the goods do not arrive by the same conveyance named in the letter of advice, the fact is stated in the certificate.

The bond for rewarehousing of the goods may be given either at the port of removal or of destination. If it be given at the port of destination, a certificate thereof is, at the time of entering the goods for transportation, produced at the port of removal.

If the time allowed for removal, which is according to the conveyance, as before stated, has elapsed without advice having been received at the port of removal of the arrival of the goods at the port of destination, the officers of the last-named port are called on for an explanation of the cause; and, if the merchandise is not yet arrived, the matter is forthwith represented to the board of commissioners of the customs for directions.

For copies of all bonds, letter of advice, certificates, and forms, generally given in connection with warehoused goods, and details of practice, see appendices G, E, F, and W. The commissioners of the customs, in appointing warehouses for the reception of dutiable goods, require general bond, with two sureties, from the proprietors thereof, whether individuals or companies, for the full duties of importation on all such goods as shall at any time be warehoused therein, or for their due exportation.

If the proprietor be not willing to give such security, the different importers are required to give bond upon their several importations in double the amount of duty, with one surety. The system of general bond (it possessing many advantages) prevails in practice.

If goods are destroyed or lost by any unavoidable accident, either on shipboard or in landing or shipping, or in receiving into, or delivering from, warehouse, or whilst in warehouse, the duties are remitted.

When goods deposited in warehouse, for which general bond has not been given by the proprietor, but special bond by the importer, are sold, the importer's bond may be given up, and that of the purchaser taken in lieu.

Goods are not received back into warehouse after delivery therefrom.

11. The warehouse companies were the only sources from which any information in answer to this question could be derived. (See appendices K1, K2, A, D, and W, where a full description of the books, and the number and character of the clerks and other officers, is given.) The labor is performed by the warehouse proprietors; and from that source

and the storage their revenue is derived: the truckage, loading, and unloading, shipment, and exhibition of goods, &c., are all performed by them.

Merchants are allowed to take certain quantities of goods free of duty as samples, (see appendix N;) and by such samples, or by comparison, sales are made by brokers or by public sale.

Counting-rooms are not allowed in stores where goods are bonded—the entire building being under the customs lock. Importers, generally, have no stores attached to their counting-houses—depositing all their consignments with the dock companies, or other warehouses—they or their authorized clerks being allowed access to their goods at any time within business hours, accompanied by an officer of the customs; or, if they have stores, they use them generally for free goods, preferring to deposit them with known and established warehouse proprietors, on account of the value of the certificates of deposit or warrant, as a basis for loans and a facility for sales.

12. The out-door officers, transacting the customs business connected with warehousing, are the surveyor general, inspector general, landing surveyors, and landing waiters and lockers; in doors, the warehouse comptroller, warehouse keeper, warehouse registrar, and jecquer, and their respective clerks. For the duties of each officer, and all others connected with the collection and security of the revenue, see appendix O, Nos. 1 to 38.

From the evident disinclination on the part of gentlemen to answer the inquiries as to compensation, the undersigned forbore to press the question. The compensation paid their officers and servants by the East and West India Dock Company, however, is stated in appendix W.

13. The warehouses are kept open for the transaction of business from 8, a. m., to 4, p. m., from 1st March to 31st October; and from 9, a. m., to 4, p. m., for the rest of the year. The same hours of attendance are required from the customs officers attached thereto.

The water to extinguish fires is procured from hydrants, and from the river; the East and West India, the London, and St. Catharine docks, have each, in addition to the usual fire-engines belonging to, and kept within the dock walls, a floating fire-engine kept in constant readiness, which can at any moment be set to work, throwing water at the rate of 200 gallons per minute. (See appendices A, K 2, and W.) Naval stores, gunpowder, hemp, flax, lucifer matches, acids, hay, and straw, woolen and cotton rags or waste, and spirits, are considered combustible articles, and none of them (see No. 4 of this report) are allowed in the docks, except spirits, hemp, and flax.

The combustible articles excluded are stored in yards in the suburbs of the city. No prohibition of warehousing is made of perishable goods; they are allowed to be warehoused, if desired—the watchfulness of the warehouse proprietors, in securing their storage by sale before the property becomes deteriorated in quality, securing the Government against loss.

14. The expense attending different descriptions of goods, it was impossible to arrive at, (except so far as the rates of storage were concerned, as per the printed rates in appendices A, B, D.) the cost depending upon the degree of labor required for sampling, &c.

As a general rule, as has been before remarked, all dutiable imports, except small importations for retailers, are put in bond under customs lock. This has arisen from the credit thus obtained for the duties; whilst equal facilities, if not greater, are given for sale, either for consumption or exportation, with all the privileges of sampling, repacking, dividing packages, sorting, &c., that an importer could have in his own store; and, unless he should be in a large business, and compelled necessarily to have warehouses attached to his counting-room, at a much cheaper rate.

The business of storing bonded goods has been reduced to a system, and has become as regular a business as any in Great Britain. The consequence is great competition, the lowest possible rates, and every facility for the importer to make what disposition he may subsequently choose of his property.

Free goods are stored in the dock warehouses, but in separate stores from dutiable goods; the customs officer of course taking no cognizance of them. Goods are allowed to remain after the duty is paid, that being a mere question of storage between the parties, the Government taking no further interest in their disposition.

The dock companies are allowed by law to make a warehouse entry for all unclaimed goods, remaining unpermitted forty-eight hours after a vessel begins to discharge at their docks, they giving bonds for the duty; they are allowed to hold the same a given time, according to the description of goods, selling them for charges, freight, and duty. If goods should remain unclaimed on board a vessel not discharging at one of the docks, the captain may, after fourteen days, send them to the Queen's warehouse, to be sold at the expiration of three months, the proceeds, after deducting duty, freight, and other charges, to be held for account of the owners.

15. The warehouses are constructed with party walls, separating the floors in divisions, and double iron doors and stone staircases. There is a suitable space reserved between each stack of warehouses.

The light and ventilation are perfect. The windows of each of the warehouses are secured by shutters either wholly of or cased with iron. The docks are separated from private buildings by a boundary wall, see appendices K 2, page 188, and W. The superintendent of the docks is required daily, after the close of business, to visit every store and examine whether the doors separating the stores and those separating the staircase from each floor are closed, but not locked, and another officer visits the stores each morning to see that the duty has been performed and to report violations.

16. In the new warehouses building at Birkenhead, a railway, connecting with the roads to Manchester, Birmingham, London, and other principal places in Great Britain, has been constructed so as to admit of discharging or receiving goods immediately from the carriages into the stores. Between each row of stores is an avenue on which are laid three lines of rails, one passing close to the buildings on each side, and a third in the centre to receive the carriages when loaded or discharged. Immediately within the dock walls is a scale on the railway for weighing the carriages, a plan of which is annexed in appendix C. Goods for any

part of Great Britain may thus, directly, upon passing the doors of the warehouses, be placed in course of transit without any further charge for labor.

It is in contemplation, likewise, to bring the Manchester road into the new docks now building in the northern part of Liverpool. At Antwerp, the railway to Cologne, Paris, or Ostend, starts from the entrepôt, thus affording great facilities for goods destined for Germany or France, and also those to be shipped from those countries; goods passing through Belgium are placed in a railway carriage in the Antwerp warehouse, the customs lock is placed on it, and the conductor of the railway delivers it intact at the frontier to which it is destined, thus giving facilities and despatch impossible with any other mode of conveyance.

The time occupied in warehousing cargoes of goods depends greatly upon circumstances—as delays arising from discharging parts of the cargo into lighters to go to other warehouses, waiting for ballast, and for entries at the custom-house. The last-named cause is, however, to a certain extent, obviated, the dock companies having special power to enter all goods unclaimed in forty-eight hours.

The celerity with which a cargo may be landed and warehoused, may be judged of by the following statement of the time expended in discharging goods by the St. Katharine's Dock Company—eight hours, including half an hour for refreshments. (See appendix D.)

	Greatest despatch.	Ordinary despatch.
Tallow, casks.....	1,006	550
Flour, barrels.....	4,568	2,000
Cotton, bales.....	1,203	500
Hides, dried.....	3,800	2,500
Sugar, bags.....	7,400	3,000
Sugar, Havana, chests.....	1,500	550
Sugar, hhds.....	350	250
Hemp, bales.....	1,161	500
Hemp, and flax, tons.....	86	50
Oil in casks and butts.....	290	100
Brandy, puncheons.....	336	200
Wines, pipes, hhds. and quarter casks.....	529	250
Indigo, chests.....	1,131	450
Coffee, bags.....	5,450	2,000

See also E, of appendix W, for time of the East and West India Dock.

In shipping goods from the warehouse, the goods are delivered into the vessel as fast as the crew can stow them away. The time, therefore, is influenced by the activity, or otherwise, of the captain and crew.

No such practice is permitted as using a vessel as a warehouse, but goods having been landed and examined may be considered as constructively warehoused, and exported or transported in bond to another port. Goods at such second port may be entered at once for consumption

without actually going into store, being again considered as constructively warehoused.

17. The rewarehousing of merchandise at second port is done in the same manner as at a port of importation, and entry made in same manner. When the merchandise has been received in store, notice of its receipt is forwarded to the port from whence received, which cancels the bond given for the safe transit. (See No. 10 of this report.) If the goods are again shipped, the forms are repeated; no difference being made whatever, whether the warehouse port be changed once or oftener.

The goods, when rewarehoused, are held on the terms of the first warehousing. The time of remaining is reckoned from the day of the first warehousing, and the goods can remain in bond no longer than three years from that date.

18. Goods exported in bond are shipped under control of a customs officer, who designates the manner, route, and conveyance. The draymen and porters are not under the control of the Government, except being licensed as such by the local authorities.

When goods are removed from one warehouse to another in the same port, as may be done by permission being given by the commissioners of customs, they are accompanied by an officer.

19. The object of the British Government being to make their country the entrepôt of the world, the practice is to grant to merchants warehousing goods the utmost facility consistent with the security of the revenue. The description and character of packages may be changed, new packages substituted, &c., so as to suit the different foreign markets. All sorting, separating, repairing, and alterations that may be judged necessary for the preservation, sale, shipment, or legal disposal of goods, are permitted; application having been first made to the commissioners of the revenue, in whom the sole authority is vested to grant permission for making such alterations.

These alterations, and all necessary repairs, are made under the supervision of an officer of the customs, and by the warehouse proprietors, at the expense of the owner of the goods, who gives special directions as to the nature of the operations. Such repairs as are necessary to put the packages in good order for stowage and safety being required at landing, before they are placed in warehouse.

Sugar refiners may remove sugars and molasses to premises under the locks of the Crown, approved of by the commissioners of customs, for refining the same; giving bond to refine such sugars and molasses, and that the total of refined sugar, and the treacle produced by the process, shall be duly exported or returned to a bonded warehouse within four months.

And such sugar and molasses may be transported to other ports, the gross weight and tare being marked on the cask, and a sample transmitted to the port of destination, with the letter of advice.

Spirits and wines may be bottled for exportation as stores.

Brandy in warehouse may be added to wines in quantities not exceeding one to ten. In cases of diminution of quantities in packages of spirits and wines, they may be filled up from other packages of the same, and the casks so emptied may be withdrawn from warehouse

free of duty. Wine may be racked from the lees, and may be mixed with other wine of the same description, all import brands being erased from the casks, and the lees may be destroyed without payment of duty thereon. Separate vaults are appropriated for the bottling of spirits and wines. In no case rum to be bottled or deposited before or after bottling in same warehouses as wines. In repacking, the excess of quantity may be, if good, entered for consumption; if worthless, destroyed, and the quantities marked on the new packages, and such is deemed the imported package. No foreign casks, bottles, corks, or other material are used, except such as the goods were originally contained in, without such articles having been entered and the duties paid thereon.

Damaged goods, cloths; &c., are allowed to be taken from warehouses and cleaned, pressed, &c.

Pongees and other white silks to be printed, dyed, or cleansed; handkerchiefs to be hemmed; also indigo, nutmegs, rhubarb, &c., to be sorted and separated for repacking with reference to quality.

Rice or paddy may be cleaned in warehouse; copper and lead be taken to extract silver, the whole weight being returned or accounted for.

Timber may be sawn in bond, four inches to be left at the end. Grain may be taken from warehouse and kiln dried; grain in bulk may be put in bags.

Perishable and valuable goods may be landed from vessels in distress inward or outward bound; and be removed for cleansing and making merchantable, bond being given for their return to a warehouse in three months.

Spirits are vatted, the casks being emptied into vats varying in capacity from five thousand to fifteen thousand gallons. On being returned to the casks the letter V is cut in the head, with numbers indicating the various importations, combined in a certain vatting, of which the cask forms a part. Samples are previously taken from each package, two from each; one is retained at the warehouse, and when a quantity is accumulated these are mixed, returned into casks, and sold for the Government. The equivalent sample is retained by the merchant, Government not collecting duties on his samples. On wines and spirits in bottles being sampled, the amount taken must be returned and the bottles recorked. [See appendix M, pages 346 to 350.]

The dock warrant being the representative of the value of the spirits, the credit of the dock company is pledged to express what the article is. The vatting and the combination of qualities are therefore indicated by the characters cut upon the head of the cask.

Whilst permitting the mixing of the different qualities of liquors of the same sort, no mixing of different kinds of spirits is allowed, except when to be exported, save in the case of brandy and wine, before named; and in all cases of vatting and mixing, the import marks are erased from the cask.

Upon any alterations being made in the packages, the warehouse proprietors require the warrants given therefor to be previously lodged with them.

The accumulations of sugar and molasses on the floors of the ware-

houses are periodically scraped and weighed, and an allowance of one-third of the quantity being made for dirt if molasses, and of three-fourths of sugar, the duty is collected on the remainder.

Brandy is permitted to be imported in small casks of ten and fifteen gallons, and warehoused when intended for exportation to Mexico and South America.

To guard against adulteration of wines and liquors in transit, samples are taken, and the proof and quality stated in the letter of advice containing particulars. If, after arrival at the port of destination and comparison with the letter of advice, adulteration is suspected, the samples are transmitted from the port of removal, and a comparison is made therewith. The casing of packages is not required.

20. The guards against violations of warehouse rules, or any misappropriation of the property, are the bond and the joint custody of the Government and the warehouse proprietor. To insure the safety of the property, laws have been passed (in warehousing act 8 and 9 Vic., chap. 91, sections 10, 11, 12, 13) securing to the importer at all times easy access to his goods, and the immediate production of the same when required; also laying heavy penalties on the proprietors for any person having access to the property except in presence of the locker or customs officer and for the proprietor, or any other person, assisting in any way in fraudulently removing the same from the stores, or in subsequently concealing it, and making the proprietor liable for the duty on goods so removed. Should the officer embezzle, waste, or spoil any of the property committed to his custody, he is deemed guilty of a misdemeanor, and punished accordingly; and if such officer be prosecuted to conviction by the importer, consignee, or proprietor of such merchandise, the Government repays the amount so embezzled, &c. [See same act, chap. 91, sec. 47.]

No security is required from the lockers, it forming one of the few exceptions to the general rule of requiring securities, and the exception is probably made from the fact that it is not in his power alone to embezzle or waste the property under his care.

The different dock companies punish irregularity and disobedience of their rules and regulations by their servants, with suspension for the first offence and dismissal for the second.

Inebriety or dishonesty is punished by peremptory discharge. For further details of checks and penalties, see appendices K 1 and K 2.

21. The guards against burglary and theft in the docks of the company depend chiefly upon the internal police; their stores being surrounded by walls, and having officers stationed at each gate, the property becomes very secure against embezzlement. In the private warehouses due regard is had to the fastenings required, as will be seen by reference to appendix L.

The goods stored with the dock companies are generally examined only once in three years, though an examination of particular lots is more frequently made. The great capitals of these companies and the admirable manner in which they conduct their business generally, together with their vigilant police regulations, render the Government less exact than with private stores. The officer (locker) in charge of the latter

stores keeps a daily account of all receipts and deliveries, and also a general storage ledger, showing the party storing, the nature of the goods, and the part of the building in which stored. He is under the daily supervision of an officer termed a superintendent locker, whose duty it is to visit each store and see that these duties are properly performed. His receipt and delivery book is also daily examined by the books of the officer discharging cargoes for such store and by his orders for delivery. These officers are, one in each year, transferred to another store, and their account of goods on hand is examined by their successor, who then becomes responsible for the property.

The storage and other charges are collected by the proprietor, and he is entitled to hold property after payment of duty until such charges have been paid. For the manner of keeping the books of the large warehouse companies, as also of the officers of the customs stationed in the establishments, with all the forms for the receipt and delivery of merchandise, see appendices A, D, E, G, K, and W.

22. There are no restrictions upon the removal or transportation of goods from one port to another, in bond.

Giving the goods entirely into the custody of the bonder, at whose risk they are during transit, the Government relies upon the bond, letter of advice, and samples, for the security of the revenue.

If, on arrival at the second port, the goods are going immediately into home consumption, no further examination is made, if contained in the original packages as imported; and they need not be entered for rewarehousing, but an entry for consumption may at once be made; the duty at a second port being assessed in all cases upon the quantity and value fixed at the port of importation, subject to such allowances as are hereinafter stated, in No. 24; and duties in all cases are assessed and paid only when and where finally withdrawn for consumption.

The certificate accompanying the goods is the letter of advice described in No. 10 of this report.

23. The goods in course of transit are solely at the risk of the parties transporting; but, if lost by accident while on the way from one port to another, the duties are remitted in the same manner as if destroyed while in warehouse. (See Nos. 10 and 24 of this report.)

24. Goods paying specific duties receive abatement of duties for damage on voyage of importation, provided proof is given that the damage actually occurred on the voyage before landing, and provided the claim for abatement is made at the time of landing and examining the goods, except on the following articles: cantharides, cocoa, coculus Indicus, coffee, currants, figs, Guinea grains, ipecac, jalap, lemons, nux vomica, opium, oranges, pepper, raisins, rhubarb, sarsaparilla, senna, sugar, tea, tobacco, wines and spirits, and except on wrecked goods or those found at sea, on which no allowance is made.

Cocoa, coffee, or pepper, may be abandoned in warehouse for duties, the duty being charged only on the quantity taken. On pepper two per cent. is allowed for wastage. Cocoa, hams, coffee, cheese, currants, figs, raisins, sugar, spirits and wines, pay duties on actual quantities delivered. No allowance, as a general rule, is made on other goods; but the commissioners of the customs have power to remit the duties on the whole

or any portion of the goods lost or destroyed in the warehouses, and to them appeal is made in all doubtful questions; the general practice being, as far as could be ascertained, to assess duties only on quantities delivered, unless the deficiency was occasioned by fraud.

Deficiency in quantities on the voyage of importation is not a question entertained by the customs; the duties, if specific, being levied only on the quantities landed, and the basis of the ad valorem duties being the valuation as landed.

Allowance is made for damage or total loss in transit, but not for deficiencies, as the goods pass out of the hands of the Government officers. In some extreme cases, however, the commissioners have made allowances, upon the proof being positive that the deficiency was the result of accident.

25. The security against the adulteration of goods in transit is in the taking of a bond, the letter of advice containing particulars, the samples, and the comparing of quantities and qualities and condition with the letter of advice and samples, as hereinbefore stated in Nos. 10 and 19.

26. A return of the receipt to, and deliveries into and from warehouse, is made up quarterly by the comptroller of warehouse accounts, showing the description of goods warehoused during the quarter, the countries whence imported, the quantities imported in British and foreign ships, and received coastwise, and the amount in warehouse at the commencement of the quarter; and showing the quantities delivered during the quarter for consumption, and the duties received thereon; the quantities delivered for exportation and transportation, and the quantities in warehouse at close of the quarter.

At the same time is also made a return of the goods, not the growth or produce of the kingdom, re-exported therefrom; showing the species of goods, the countries to which exported, the quantities in British ships, and the declared value.

A monthly account is also made up at each warehousing district, and signed by the collector and comptroller of customs, showing the quantities of the principal articles of foreign merchandise imported; those duty free, those warehoused, and those not warehoused; the quantities delivered from warehouse for consumption; the amount of duty received thereon, and received on the goods entered for consumption direct, without going into warehouse.

A similar monthly account is made of the quantities of foreign merchandise exported, showing those exported as merchandise, and those shipped as stores.

Values are not expressed, except in the return of goods exported, first named, which expresses the declared value. For the forms of these returns and statements, see appendices E and G.

27. The returns mentioned in No. 26 are compiled from the record in the books kept in the offices of the comptroller of warehouse accounts, and of the warehouse keeper. The record is made in these books from the landing books, which show the quantities actually received into warehouse, as entered therein by the landing officers. The general particulars, of importer's name, vessel, article, and store to be housed in, having been first entered in the warehouse keeper's register from the

merchants' warehousing entry at its presentation, the quantities, and all particulars in detail being entered after the completion of the landing, as above stated. The entries recording the warehousing of goods in the books of these officers are thus made complete, after all the weighing, gauging, &c., is completed; these being done after the discharging of the goods from the vessel, and before their deposit in warehouse. The report of the landing officer, therefore, insures correctness in the data received.

In cases of the merchandise going out of warehouse, the record is made in the books of the offices above named, from the withdrawal entry, it having been first presented, and partially recorded in an entry or warrant book in the office of the warehouse keeper, and then passed through the offices of the collector and comptroller of customs, for paying duty if withdrawn for consumption, or giving bond if for exportation or transportation.

A permit, issued from the office of the warehouse keeper, and recorded there and in that of the comptroller of warehouse accounts, authorizing the locker to deliver the goods, is furnished the merchant withdrawing; for which permit he receipts, and it is returned by the locker to one of the said offices, with his report of alterations in quantities, &c., (if there were any,) entered thereon; which return of the locker is checked with the entry, as at first recorded. It is then passed to the other of these offices, and there likewise checked with the recorded entry to withdraw.

The report of the delivering officer, therefore, insures correctness in the data received respecting goods going out of warehouse, as the report of the landing officer insures it respecting goods going into warehouse.

The books of the one being daily compared with those of the other of these offices, no after-alteration occurs.

28. The data upon which the record in the books and the statistical and other returns are based, have no connection with the certificate or warrant that importers receive as a representative of their goods in warehouse. These documents are issued by the companies and individuals doing the storage business, and are based upon the record in their books, showing their storage and possession of the goods.

In treating of the French and Belgian systems, the time that it was found possible to devote to them not having admitted of carrying the investigation through the entire series in detail, (as before mentioned,) the numerical order of the instructions is no longer observed, and a general review only of the prominent features of these systems has been attempted.

In France there are two systems of warehousing goods, termed the *real* entrepôt and the *fictitious*.

The fictitious entrepôt is established in the warehouses of private individuals, who keep the keys. They enter into bonds, with security, approved by the customs, to exhibit the packages, in identical number and sort, at every requisition of the inspectors, and either pay the duties or reexport them within the space of one year; which time is almost always prolonged at the request of the Government. The merchandise admissible into the fictitious entrepôt is colonial produce, paying low rates

of duty—coals, cotton, wool, woods, &c. (See appendix H2, page 298, vol. 1, and pages 6 and 7, vol. 2, for schedule.)

The real entrepôt is established in fire-proof warehouses, owned by private companies, &c., the customs having a key, and guarding all receipts and deliveries, and keeping accounts (as for fictitious entrepôt) with each depositor of the goods stored.

The collection of storage is made by the proprietors, who alone are responsible for any loss of goods, either by burglary or fire—the Government requiring no security from the importer, considering their control all that is requisite. The time of storage is limited to three years; but an extension of time is usually allowed to five, six, seven, eight, and even ten years, as the customs regard the entrepôt real as a continuation of the foreign soil. All handling or alteration of the packages, either by converting several into one, or by dividing it into smaller ones, is prohibited in the fictitious, but permitted in the real entrepôt, the consent of customs being previously obtained, which requires the work to be done under the supervision of an officer, and that the accounts be altered to agree with the new packages. All merchandise is admitted into the real entrepôt, including what is admitted into the fictitious. Samples may be previously taken, but upon condition of immediate payment of duties on them. The importer, on withdrawing his goods for consumption, can have them reexamined at his option; and though by law the duty is due upon the quantities entered in warehouse, without regard to leakage or wastage, still the Government remits the duty on the deficit wherever the local authorities certify that it does not proceed from fraud. This, however, is only granted when the entire lot is withdrawn.

When parts of an invoice are taken out, the duty is paid on the part taken, and the entire remainder of duty, as per inward entry, is to be paid when the rest is withdrawn.

In the transportation of goods in bond, whether from entrepôt real or fictitious, or in case of export, security is always required. In the first case a clearance is granted, (see forms annexed, in appendix H,) in which are stated the marks, numbers, and descriptions of packages, their contents and weight. This accompanies the goods to their port of destination; and the receipt of the goods, endorsed thereon, cancels the security given. Penalties vary according as there may be a deficit, or excess, or difference, in the kind of merchandise. Generally speaking it is double the duty, or the value of the goods deficient, with a fine of 100 to 500 francs. In the second case, a nearly similar clearance is granted, and the security cancelled on the production of a certificate of the goods having been shipped, and the vessel having sailed. The additional security is required, in land transit, of placing, without exception, a leaden seal on the packages. (See appendix H2, page 292.)

The transit of goods may be suspended in the course of transportation, and the duties paid at any office of customs, or the goods rewarehoused.

No deficiencies are allowed on goods in fictitious entrepôt, as they are always at the free disposition of the owner. If the owner should dispose of such goods without first paying the duty, he subjects himself to pay double duties, and a fine, in some cases, equal to double the value of the goods.

The warehouse system of Belgium has recently undergone a general revision, as will be seen by reference to appendix J 2.

At Antwerp the warehouses of the *free entrepôt* are constructed of brick, with wooden floors and pillars, and staircases. New stores are being added to the stack which comprises the free entrepôt, in order to supply the increased demand of the port. They are built with every convenience, as regards light, air, &c., and with great facilities for the receipt and delivery of goods,—the railway to Cologne, Paris, and Ostend running through the entrepôt, which adjoins the dock. It is in contemplation to enclose the whole of these warehouses and the dock within a wall, imitating the construction of the docks of the London companies.

The cost of these warehouses, including the new stores now being completed, is estimated at 4,000,000 francs. They were formerly the property jointly of the Government, the province and town of Antwerp, and individuals. The Government has lately reimbursed the shareholders, and become sole proprietor of the free entrepôt, it being under the control of the finance department.

An administrative committee, appointed by the King, on the proposition of the Minister of Finance, composed of two officers of the customs; two members of the chamber of commerce, and one of the municipal authority, regulate the tariff of storage, the stowage, changes of packages, &c., in the entrepôt.

Private stores (*particular entrepôt*) may be used as warehouses when the free entrepôt is full, they being approved of by the customs authority for that purpose. The goods stored therein are held under joint lock of their owner and of the customs. (See appendix J 2, page 86.)

There is a third species of warehouse, styled *fictitious entrepôt*, in which the custody of the goods is confided entirely to the depositor. It is subject at all times to be entered by the customs officer, for examination of the merchandise and the condition of the fastenings. The stowage is done under his supervision.

The only kinds of merchandise admitted into this entrepôt are coarse sugars, fruits of all kinds, provided they are packed in cases susceptible of being plumbed, hides, oleaginous seeds, ashes, and guano. Fruits are permitted to have their packages changed; and merchandise, found to be deteriorating, must be entered for consumption. Examinations of the goods in the different entrepôts are made annually.

Samples are not allowed to be removed from any of the entrepôts without payment of the duties. Goods may be withdrawn from any in all quantities.

No allowances are made for deficiencies on withdrawal of goods from warehouse, except on wines and liquors.

Change of packages is allowed on goods in entrepôt, free or particular. Wines may be drawn off from the lees, and the duty on these remitted: cases may be divided, and the goods culled, assorted, &c., those of the same species, subject to different rates of duty, not being allowed to be mixed, nor packages to be changed when the duty is based upon the nature of the package. Permission must first be granted, after request made in writing by the depositor.

Insurance is effected on merchandise in free entrepôt, without distinc-

tion of goods, at the rate of two francs per \$1,000. When in particular *entrepôt* the rate is higher. No fires or lights are allowed within either.

A receipt or certificate is given for goods in free or particular *entrepôt*, signed by the warehouse keeper, for form of which see appendix J. When the merchandise is sold, transfer is made on the books, the original receipt, accompanied by a transfer certificate, is returned, and a new receipt is furnished to the purchaser, the transferring being entered on the books from the transfer certificate. This officer keeps an account of all merchandise deposited in, and withdrawn from, warehouse. Accounts are kept with the parties warehousing. For form, see appendix J. For goods on which *ad valorem* duties are charged, the values are kept. This officer collects the storage charges from the depositors. All labor is performed by them, they sending the laborers to the *entrepôt*, who do the work under the supervision of the customs officers. For a list of the books and forms to be brought into use on 1st January, 1848, see appendix J2.

The time for which merchandise is permitted to remain in *entrepôt* is two years. Upon application being made to the King, which is referred to the Minister of Finance, the time is extended from term to term.

General bond is given before goods are entered and placed in *entrepôt*. The bond is given when the merchant or broker enters into the business of importing goods. None is given for particular inward entries, and none specially given for transportations or exportations, unless the general bond shall be deemed insufficient to cover. The bond being originally given by the party doing business at the custom-house, who is generally a commission broker, the merchant owner may not have any bond in the customs for the duties on his goods, the broker's general bond, he being the importer, furnishing the security to Government for importation, transportation, or exportation. No bond, therefore, is given by the owners or lessees of stores, used for the purposes of particular or fictitious *entrepôt*.

The transit of merchandise is conducted generally in the same manner as in France. The account of particulars is sent with the goods, and, after being *visé* at certain offices on the route designated therein, is returned certified from the office of destination, or of issue from the country, as the case may be. Packages are plumbed, the leads, however, not being affixed to the separate packages when they can, with equal security, be placed on the means of conveyance, as the hatches of a vessel, the doors of a railway carriage, &c. If transit be by railway, a customs officer accompanies the merchandise to the office of destination or of issue, and to him are confided samples of wines and liquors in transit, duplicates being retained at the office of removal.

The merchandise in transit is at the risk of the owner. If, however, the injury bears no evidence of fraud, but is clearly the result of accident, the penalties imposed by the law are remitted, but the duties exacted, unless the King remits them. Heavy penalties, in some cases equal to confiscation of the property, and a fine of double the duty, are imposed for fraudulent mixtures, subtractions, &c.

Articles prohibited to importation for consumption are admitted to *entrepôt* for transit.

The laws concerning the warehousing of merchandise in France and

Belgium, with full details of the practice, and all the forms connected with the entering of goods at the customs for warehouse, and withdrawal for consumption, transit, or exportation, will be found in appendices H, H 1, J, J 1, J 2, J 3.

In replying to that portion of the instructions directing such further inquiries as might be deemed useful in connection with the warehousing system, or our foreign commerce, and the suggestion of such alterations as might be deemed advisable, it is proper to state that the limited time given prevented any investigation except such as would naturally suggest themselves in the prosecution of the preceding inquiries.

Some prominent features, however, have presented themselves in so favorable a light, that it would be remiss not to call attention to them here, and, before doing so, to generally recommend, for the consideration of the Department, the incorporation into our system of the better features of the foreign systems, as they may appear in the details set forth in this report and the accompanying documents, so far as they may be found, upon investigation, to be decided improvements; especially as the revision of our system of warehousing, at this early stage of its growth, could be effected without injury to existing interests.

The systems of France and Belgium not affording so many points in consonance with our own methods as that of Great Britain, attention has been more particularly directed to the improvements that might be afforded by that of the latter country.

While the English practice abounds with many unnecessary forms—the consequence of alterations and improvements in an old system—there is at the same time a perfect system of accountability running through all the departments of the customs, with an admirable adaptation to the general business of the country.

It is therefore respectfully recommended to the Department, that our warehouse regulations be so amended as to secure the greatest simplicity of details in connection with the entry, export, and interior transit of warehouse goods; that some general description of stores be adopted, with certain necessary fastenings, &c., any of which, eligibly situated for business, may be, by the collectors of the several ports, under the direction of the Secretary of the Treasury, selected as bonded warehouses, leaving the business of storage and labor entirely to the proprietors—the Government lock and supervision of the Government officer constituting the only variations from the ordinary business of storage. Give to the importer the right of selecting the store and making his own terms for labor and storage, and to the warehouse business would be secured that vital element necessary to its successful operation—perfect freedom in competition. It then becomes the interest of every importer to place his goods in bond; the real estate owner and mechanic are benefited by the increased demand for warehouses; the regulations as to buildings issued by the Government secure a better description of stores; from which results a consequent diminution of risk from fire in our large cities; and, finally, the interest of every class of the community becomes identified with the success of the system.

It is also recommended that permission be granted to owners of bonded goods to repair packages; to repack goods in such quantities as

may suit the markets for which destined; to dye and print silk; to clean and restore goods damaged on the voyage of importation; and, in short, to grant every privilege that would not jeopardize the safety of the revenue. And also to allow the importation in bond, for exportation, of goods now prohibited—as, for instance, the packages in which brandies are imported into Mexico and South America containing from ten to fifteen gallons, a size suitable for mule loads. These are prohibited by our laws; whilst in England, though equally prohibited for consumption, such packages are imported for export to those countries, and secure to British commerce an advantage our laws do not accord to us.

It is further recommended that there be granted to shipping the privilege they have in Great Britain—of taking what stores may be necessary for their intended voyage from warehouse without payment of duty. To prevent frauds, a tabular statement has been prepared of the required quantity for each man per diem of the different articles in general use, and the number of days required for a voyage. On a ship's return the overplus is deposited in warehouse, to be taken from thence as part of the stores on the next voyage. And, also, generally to dispense with the bond now required from importers, when the goods are placed in the entire custody of the Government. In the English system a bond is required for the reason that the owner or those storing for him have joint custody; but there would seem no necessity for it when the owner, as in our bonded warehouses, is entirely excluded from any supervision or control, directly or indirectly. In France it has been seen that no bond is required, even on joint custody, it only being demanded by the customs when the goods go out of their possession.

The undersigned, in conclusion, would express through you their grateful recollection of the attention and assistance in obtaining every information connected with the subject of their inquiries received from the Hon. George Bancroft; General R. Armstrong, consul at Liverpool; Hon. Mr. McGregor, M. P.; Hon. Mr. Dawson, vice chairman commissioner of customs; and from Mr. Collin, Mr. Chandler, and Sir John Hall, of the several dock companies in London.

To the customs officers generally in London and Liverpool, they feel indebted for the disposition to afford every information connected with their respective departments, and particularly to W. S. Kendall, Esq., inspector general, London, for the zeal evinced in furthering their views.

To the Hon. Richard Rush, Hon. Thomas G. Clemson, the American consulates and the customs authorities at Havre and Antwerp, their thanks are also due for the readiness evinced in furnishing every information desired.

Claiming your indulgence for any errors that may be found; and in the hope that the information collected and herewith respectfully submitted may prove serviceable to the Department in its efforts to render every facility to our commercial interests, the undersigned have the honor to subscribe themselves,

With great respect, your obedient servants,

CHARLES C. WALDEN,  
D. P. BARHYDT.

Hon. R. J. WALKER, *Secretary of the Treasury.*

LIST OF THE APPENDICES ACCOMPANYING THE REPORT ON THE WAREHOUSE SYSTEMS OF ENGLAND, FRANCE, AND BELGIUM.

- A—London dock companies.—Replies to questions put to them; forms for doing business, and table of rates and regulations.
- B—Liverpool docks.—Table of rates and charges; act of incorporation, and rules and regulations of Albert dock.
- C—Birkenhead docks.—Act of incorporation; map of the docks; description of buildings, and plan of scales used.
- D—St. Katharine's dock companies.—Replies to questions addressed them; list of their employees; forms used in their business; table of rates and charges, and regulations concerning lights and fires.
- E—Liverpool custom-house.—Replies to questions; forms used in warehouse business, and forms of books kept.
- F—London custom-house.—Warehouse forms, with explanations.
- G—Custom-house at London dock.—Forms used in warehouse business; forms of books, and explanations in reply to interrogatories.
- H—Havre custom-house.—Tariff of charges, and forms of doing business in entrepôt, with forms of books, and translation of transit laws.
- H 1—French code of custom-house laws.
- H 2—Continuation of the same.
- J—Antwerp warehouse.—Forms and collection of commercial rates, &c.
- J 1—Belgian general law of customs and excise.
- J 2—Belgian revised warehouse law and regulations, with translations thereof.
- J 3—Belgian law of transit and project of new law of transit, with translation.
- K—Table of the average number of days required for foreign voyages, and the necessary stores for consumption of crew per diem.
- NOTE.—These tables are constructed upon a principle to meet every probable duration of a voyage, by the simple operation of doubling and trebling, &c. Each computation has been made with an addition of 25 per cent. to guard against casualties.
- K 1—St. Katharine's dock code of instructions for in-door department.
- K 2—St. Katharine's dock companies' code of instructions for the out-door departments.
- K 3—St. Katharine's dock companies' instructions to the police department, with plan of dock, location of engines, &c.
- K 4—Act of incorporation of the St. Katharine's dock company.
- L—Regulations prescribing the buildings which may be used as bonded warehouses under the warehouse act in Great Britain.
- M—General orders relating to the customs in Great Britain consolidated.
- N—Table of quantities allowed to be drawn from warehouse as samples in Great Britain.
- O 1 to 38—Thirty-eight numbers of instructions for various officers of the customs in Great Britain.
- P—Customs laws of Great Britain.—Edition of 1846.
- Q—General orders and regulations of the board of customs of Great Britain.

R—Same from September, 1843, to January, 1847.

S—Instructions for collectors and comptrollers of customs at out-ports in Great Britain.

T—Customs regulations of Great Britain for 1845, '46, and '47.

V—Reports on custom-house frauds in Great Britain, 1843.

W—First and second part—East and West India dock companies.—Replies to questions addressed them; forms used in their business, complete; forms of books kept, and of returns made; chart showing position of up-town warehouses, and general plan of docks and warehouses, showing position of hoisting apparatus, &c.

X—Liverpool laws and regulations relating to dock and light dues, and schedule of dock rates.

# INDEX.

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## A.

Ad valorem system of the tariff of 1846, views in regard to .....	13, 282
Agricultural products, comparative view of the value of certain, according to the prices they bore in the New York market in July and December, 1846 .....	50, 51
Alexandria city, the debts of—see <i>District of Columbia</i> .	
American industry, views in 1847 on the effect of .....	140
Appropriations, permanent and indefinite and specific, necessary—	
for 1847-'8 .....	3
for 1848-'9 .....	120
for 1849-'50 .....	281
Army, estimates for the, for 1846-'7 .....	2
estimates for the, for 1847-'8 .....	3, 120
estimates for the, for 1848-'9 .....	121, 280
expenditures in 1845-'6 .....	22
expenditures in 1846-'7 .....	24, 154
expenditures in 1847-'8 .....	156, 315
expenditures in 1848-'9 .....	345
Army, in peace and in war, in Great Britain, Russia, France, Austria, Prussia, Russia and Turkey, men composing the .....	434, 435
Assistant Treasurer of the United States—	
amount of specie deposited with the, in 1847 .....	128, 130, 131, 213
amount of coin received and disbursed at the office of the, from 1st January, 1847, to 30th November, 1848 .....	213, 301, 336
moneys advanced to the, in 1848, to purchase Treasury notes .....	339
Atlantic Dock Company, for the construction of docks, bulkheads, &c., in the East river, Brooklyn, the prospectus of the, &c. ....	465
Austria, the national debt, yearly revenue, population and army of .....	434

## B.

Balance in the Treasury 1st July, 1845 .....	1, 19
1st July, 1846 .....	1, 2, 23, 119, 152
1st July, 1847 .....	119, 155, 279, 315
1st July, 1848 .....	279, 280, 317
Balances estimated to be in the Treasury—	
1st July, 1849 .....	280
1st July, 1850 .....	281
Balances of former appropriations required to be expended—	
for the service of 1847-'8 .....	3
for the service of 1848-'9 .....	120
for the service of 1849-'50 .....	280
Barclay, John D., letter of, to the Secretary of the Treasury, pointing out a clerical error in the annual report of December, 1847 .....	278
Barley, the product and price of, in 1846 .....	10, 50, 51
Basin in New York city—see <i>Piers</i> .	
in Brooklyn city—see <i>Piers</i> .	
Beef, the price of, in 1846 .....	51

Belgium, extracts from the customs laws of, and the regulations in regard to the warehouse system of. . . . .	570
Bids for the loans of 1847 and 1848, the accepted and rejected. . . . .	215, 216, 325, 326
Bonds, the form of, to be observed, &c.—see <i>Warehousing system</i> .	
Bounty on refined sugars and spirits and pickled fish, annually, from 1840 to 1847. . . .	408
Bounty land, views in 1847 in regard to the execution of the law of 1847, granting. . . .	126
Bounty land-warrants, scrip, &c., registers and receivers of the land offices inhibited from becoming depositaries or agents for the sale of, &c. . . . .	233
Boston—see <i>Wharfage</i> .	
Breadstuffs and provisions, the value of, exported during the fiscal years 1846 and 1847, and views in regard to. . . . .	140, 199
aggregate value of, exported each year from 1821 to 1848, inclusive, and views in regard to. . . . .	284, 324
Brooklyn, piers at—see <i>Piers</i> .	
Buffalo, the population, business, &c., of. . . . .	440
Bullion imported into the United States, in the calendar years of 1846 and 1847. . . . .	205
(See <i>Coin</i> .)	
C.	
California, the condition of the public lands in. . . . .	311
the area of, in square miles and acres. . . . .	335
the extension of the revenue system to. . . . .	340
Canada and the United States, a reciprocal free trade between, recommended in 1848. . . .	296
Canal, grant from the lakes to the Atlantic, views in regard to a project for a. . . . .	436, 437
ship, across the Isthmus of Darien, views on the feasibility of. . . . .	436, 437
Canals, the increased facilities to commerce by the extension of. . . . .	443
Chagres river, the navigation of the. . . . .	436
Chickasaw cession, the quantity of land in the, and the average price realized in the sales. .	14
Treasury circular, and report of the Commissioner of the General Land Office in regard to the lands in the. . . . .	73, 74, 75
Civil, diplomatic, and miscellaneous service—	
estimates for 1846-'7. . . . .	2
estimates for 1847-'8. . . . .	3, 120
estimates for 1848-'9. . . . .	121, 280
estimates for 1849-50. . . . .	281
expenditures in 1845-'6. . . . .	19
expenditures in 1846-'7. . . . .	24, 152
expenditures in 1847-'8. . . . .	156, 315
expenditures in 1848-'9. . . . .	318
Clearance, letter of, or accounts of particulars in regard to the warehouse systems. . . . .	642
Coal, anthracite, brought to market in Pennsylvania in each year, from 1820 to 1833 inclusive. . . . .	441
Coast of the United States, shore line of the coast of the, and of the bays, sounds, rivers, and islands connected with it. . . . .	285, 341
shore line of the rivers, &c., of the. . . . .	285, 342
Coast survey, views in 1846 in regard to the progress of the. . . . .	18
views in 1847 on the progress of the. . . . .	136
views in 1848 on the progress of the. . . . .	307
Coffee, the quantity and value of, consumed annually from 1821 to 1846, and the amount of duty which accrued on the same from 1821 to 1832, together with the duty per pound, &c. . . . .	26
statement of the quantity and value of, consumed annually from 1821 to 1847, the amount of duty from 1821 to 1832, and the rate of duty per pound, &c., and views on. . . . .	123, 227
how much revenue a duty of twenty-five per cent. on the imports of, would yield. . .	4
a duty of twenty-five per cent. ad valorem, recommended in 1847, to increase the revenue. . . . .	121, 123
Coin and bullion imported into the United States in the several collection districts, in the calendar years of 1846 and 1847. . . . .	205
imported and exported annually from 1821 to 1847 inclusive, and the excess of the imports over the exports, and of the exports over the imports. . . . .	211
receipts and disbursements of, at the office of Assistant Treasurer from 1st January, 1847, to 30th November, 1848. . . . .	131, 213, 301, 336
Coinage of the Mints of the United States from 1793 to 1847. . . . .	132, 183
of the Mints of the United States from 1st December, 1846, to the 1st December, 1847, and monthly from the 1st of January, 1847, to 1st December, 1847. . . . .	132, 184
amount of, in 1846. . . . .	324
in 1847. . . . .	324
in 1848. . . . .	324
from March 1, 1845, to November 1, 1848. . . . .	324, 335
views in 1847 in regard to the, &c. . . . .	132

Collectors and other officers of the customs—  
 circular of instructions to the, in furtherance of the act of 1846, reducing the duty on imports. . . . . 52  
 instructions to the, under the law establishing the warehousing system, and forms to be observed in execution of that law. . . . . 76 118  
 instructions to the, in 1847, to submit quarterly estimates of the expense of collecting the revenue. . . . . 230  
 instructions to the, to retrench expenses and reduce the number of officers, &c.. 232  
 instructions to the, in consequence of the annexation of California, and in regard to the extension of the revenue laws over California. . . . . 340  
 instructions to, in 1849, under the act of 6th of August, 1846, establishing the warehousing system. . . . . 359  
 Commerce, revenue and population of the United States, from 1790 to 1847 . . . . . 201, 203 208, 209  
     of New York city . . . . . 414, 415, 416, 417  
     how much benefited by the tariff of 1842. . . . . 10, 11  
     the effect of the tariff of 1846 on. . . . . 143, 234  
 Commerce on the Pacific, the means of promoting, discussed in 1848. . . . . 292  
 Commercial power and resources of the United States, views in regard to, and its ultimate effect upon the commerce of other nations. . . . . 435, 436, 437, 438, 439  
 Commission, report of the, in 1849, appointed to examine into the operation of the debenture laws . . . . . 406  
 Constitutional Treasury—see *Independent Treasury*.  
 Contributions in Mexico, directed to be levied, and views in regard to, in 1847 . . . . . 121  
     views in 1848 in regard to. . . . . 297  
 Corn laws of Great Britain, how identical in principle with the principle of the tariff of 1842. . . . . 12  
 Cotton, the product and prices of, in 1846, and views in regard to. . . . . 10, 50, 51  
     the value of, and of other domestic produce, exported annually from 1790 to 1807, and views in regard to. . . . . 145, 212  
 Credit—see *National credit*.  
 Currency, views in 1847 in regard to fluctuations, &c., in the. . . . . 131  
 Customs; receipts from, estimated for and ascertained—  
     in 1845-'6. . . . . 1, 19  
     in 1846-'7 . . . . . 2, 24, 119, 151  
     in 1847-'8. . . . . 3, 119, 156, 279, 281, 315  
     in 1848-'9. . . . . 318  
     statement of the receipts from, under the tariff of 1842, from its commencement, August 30, to its termination, November 30, 1846. . . . . 281, 320  
     receipts from, under the tariff of 1846, from July 1, 1846, to September 30, 1848. . . . . 281, 320  
     estimated receipts from—see *Estimates*.  
     amount of Treasury notes received for, in 1847. . . . . 133, 214  
     gross receipts from, in the several ports of the United States, in November, 1846 and 1847 . . . . . 205  
     comparative statement showing the amount of receipts from, during the several periods from the 1st December, 1845, to 1st December, 1847 . . . . . 226  
     circulars of instruction to the collectors and other officers of the, in furtherance of the act of 1846, reducing the duty on imports. . . . . 52  
     instructions to collectors and other officers of the—see *Collectors*.  
 Custom-house at New Orleans—  
     views in regard to the projected . . . . . 135  
     the advertisement for proposals to build a . . . . . 232  
     Treasury circular, and other papers, in 1847, in regard to a site, and for the construction of a . . . . . 233  
 Custom-house at Oswego, New York, entrances and clearances of vessels at . . . . . 440  
 Custom-houses, forms to be observed in executing the law establishing the warehousing system. . . . . 82 to 118, and 373 to 405, 359  
     forms observed in the, of Europe—see *Warehousing systems of Europe*.  
 Custom-house officers, instructions to the—see *Collectors*.  
     the duties of, attached to the docks in London. . . . . 561  
 D.  
 Debenture laws, report, in 1849, of the commission appointed to examine into the operation of the. . . . . 406  
 Debentures on foreign goods, annually, from 1840 to 1847 inclusive. . . . . 408  
 Debt—see *National Debt*.  
 Deficit in the means, 1st July, 1847. . . . . 3  
     1st July, 1848. . . . . 120, 121  
     amount of, apprehended in 1847 . . . . . 121  
 Deposites of specie, in 1847, with the Assistant Treasurer of the United States at New York . . . . . 213  
 Disbursing agents and officers of the Government—see *Treasury Circulars*.

District of Columbia, payments, interest and principal, on account of the debts of the corporate cities of the . . . . .	28, 153, 159
outstanding debts of the corporate cities of the, in 1845 . . . . .	28
outstanding debts of the corporate cities of the, in 1846 . . . . .	29
outstanding debts of the corporate cities of the, in 1847 . . . . .	160
outstanding debts of the corporate cities of the, in 1848 . . . . .	334
Dock Company—see <i>Atlantic Dock Company</i> .	
Docks, in England, statistics, &c., of the . . . . .	424, 425, 426, 428, 429, 529, 561
slips, &c., in New York city, expenditure for . . . . .	455
in Europe, report on the, and statistics, &c., of the . . . . .	505, 529
Domestic produce, the prices of, in 1846, and the value of, under the tariffs of 1842 and 1846, and views in regard thereto . . . . .	10, 50, 51
exports of, in 1846 and 1847 . . . . .	140, 199
the value of the annual exports of, from 1790 to 1847 inclusive . . . . .	209
the value of the annual exports of, from 1821 to 1847 inclusive . . . . .	210
the value of cotton, and other domestic produce, exported annually from 1790 to 1807 . . . . .	212
the, exported annually from 1821 to 1848 inclusive . . . . .	321
exports of, in 1847-'8, to the British empire . . . . .	322
aggregate value of breadstuffs and provisions exported each year, from 1821 to 1848 inclusive . . . . .	324
exports in the years 1846 and 1847, from the several collection districts of the United States . . . . .	205
exports in 1847 . . . . .	226
exports in 1848 . . . . .	232
exports, views in 1847 on the . . . . .	139, 143
exports, views in 1848 on the . . . . .	282
Drafts—see <i>Transfer drafts</i> .	
Drafts, Treasury, the law and regulations of the Treasury Department in 1846 in regard to . . . . .	31
Drawbacks, report in 1849 in regard to . . . . .	406
Duties of custom-house officers attached to the docks in London, &c. . . . .	561
Duties, the amount of, collected in 1845-'6 . . . . .	19
in 1846-'7 . . . . .	24, 151
in 1847-'8 . . . . .	156, 315
in 1848-'9 . . . . .	318
collected in the ports of Baltimore, Philadelphia, and New York, under the tariff of 1846 . . . . .	6
the annual and aggregate amount of, collected under the tariff of 1842 . . . . .	320
the amount collected under the tariff of 1846, from July 1, 1846, to September 30, 1848 . . . . .	320
the amount of, collected on tea consumed from 1821 to 1832, the average rate of duty per pound, and the equivalent <i>ad valorem</i> . . . . .	25
the amount of, collected on coffee consumed from 1821 to 1832, the average rate of duty, and the equivalent <i>ad valorem</i> . . . . .	26
the amount of duty which accrued on merchandise imported in 1844, 1845, and 1846, the amount of, and the rate of duty per cent. <i>ad valorem</i> . . . . .	30
the amount of which accrued, but not received, in all the collection districts of the United States, on the 1st December, 1846, 1st November, 1847, and 1st December, 1847 . . . . .	205
the amount and rate of duty on the coffee and tea consumed annually from 1821 to 1832 inclusive, the period in which it was subject to duty . . . . .	227, 228
list of articles imported in 1844, and the kind and rates of duty paid thereon, under the act of 1842, and the rate of duty <i>ad valorem</i> . . . . .	282, 322
views in 1846 as to a duty on the imports of tea and coffee . . . . .	4
views in regard to the <i>ad valorem</i> system of the tariff of 1846 . . . . .	13
a duty of 25 per cent. <i>ad valorem</i> on coffee recommended in 1847 . . . . .	121, 123
views in 1847 in regard to the, to be derived from Mexico . . . . .	122
excesses of, &c. . . . .	30
amount of Treasury notes paid in for, from 1st December, 1846, to 1st December, 1847 . . . . .	128, 214
the act of 30th July, 1846, reducing the duty on imports, and the schedules and Treasury instructions under it . . . . .	52, 58 to 73
statistics of the, collected in London . . . . .	427
views in 1848 on the system of, under the tariffs of 1842 and 1846 . . . . .	282, 283

## E.

England, report on the warehouse system of—see *Warehouse system*.

Entry of merchandise under the warehousing law, the official forms to be observed in the . . . . .
 82 to 118 |

Erratum, report of the acting Secretary of the Treasury, correcting an error in the estimates in the annual report of December, 1847 . . . . .
 275 |

Estimates of receipts into the Treasury from all sources, and of expenditures for all objects—	
for 1846-'7	2
for 1847-'8	3, 119
for 1848-'9	120, 279, 280
for 1849-'50	280, 281
views in 1846 in regard to the	4
clerical error in the, for the year 1848, report on, &c.	275
Exchange, rate of, in London in 1846	51
Executive Departments, views on the organization of some of the	312
Expenditures of the Government for all objects, estimated for and ascertained, in aggregate and in detail—	
in 1845-'6	1, 2, 19
in 1846-'7	2, 24, 119, 152
in 1847-'8	3, 119, 120, 156, 279, 315
in 1848-'9	280, 315, 318
in 1849	5
estimates of—see <i>Estimates</i> .	
excess of, over means, 1st July, 1847	2
1st July, 1848, (estimated)	3, 120
1st July, 1849, (estimated)	121
Exports, of gold and silver from the United States, during the fiscal year 1846-'7	133, 185
the value of breadstuffs and provisions, exported in the fiscal years 1846 and 1847	140, 199
statement of the imports and, foreign and domestic, during the fiscal years 1846 and 1847	140, 199
domestic, of the United States, exclusive of specie, for the fiscal years 1846, 1847, 1848, and 1849	140, 200
domestic produce and foreign merchandise, separate and aggregate, exported from 1790 to 1847	201, 202
of specie, including American coin, from 1821 to 1847 inclusive	203
the value of domestic, exclusive of coin and bullion, for the calendar years of 1846 and 1847	205
the value of the annual, of domestic produce and foreign merchandise, from 1790 to 1847	209
the value of the annual, domestic produce and foreign merchandise, from 1821 to 1847 inclusive, and also showing the excess of imports over exports, and of exports over imports	210
statement exhibiting the amount of coin and bullion imported and exported annually, from 1821 to 1847 inclusive, and the excess of imports over exports, and of exports over imports	211
statement showing the value of cotton and of other domestic produce exported annually from 1790 to 1807	212
foreign and domestic, in 1847	226
of domestic produce in 1848	282
statement showing the domestic and foreign, exclusive of silver, annually, from 1821 to 1848, inclusive	321
domestic, to the British empire, exclusive of specie, for the fiscal year 1847-'8	322
of breadstuffs and provisions, each year, from 1821 to 1848 inclusive, the aggregate value of	324
the value of the, of American products, and views in 1847 in regard to	138
views in 1847 in regard to	141, 142, 143, 144, 145
views in 1848 in regard to the	282
Europe, the warehouse systems of, report on—see <i>Warehouse systems</i> .	

## F

Finances, in 1846-'7, report of Mr. Walker on the state of the	1
in 1847-'8, report of Mr. Walker on the state of the	119
in 1847-'8, report of Mr. Young in regard to an error in the annual report on the	275
in 1848-'9, report of Mr. Walker on the state of the	279
views in 1847 as to the best means of improving the	124
Fish, pickled, bounties on, annually, from 1840 to 1847 inclusive	408
Flour, the price of, in 1846	51
Foreign intercourse—	
estimates for 1846-'7	2
estimates for 1847-'8	3, 120
estimates for 1848-'9	121, 280
estimates for 1849-'50	281
expenditures in 1845-'6	20
expenditures in 1846-'7	24, 152
expenditures in 1847-'8	156, 315
expenditures in 1848-'9	318

Forms, official, to be observed in the execution of the law establishing the warehousing system. . . . .	83 to 118, and 373 to 405
pursued in executing the warehouse systems of Europe. . . . .	515, 516, 518, 544, 546 to 664
Fortifications, &c., estimates for, for 1846-'7 . . . . .	2
estimates for, for 1847-'8. . . . .	3, 120
estimates for, for 1848-'9. . . . .	121, 280
expenditures in 1845-'6. . . . .	22
expenditures in 1846-'7 . . . . .	24, 155
expenditures in 1847-'8. . . . .	156, 317
expenditures in 1848-'9. . . . .	318
France, the national debt, yearly revenue, population, and the army and navy of. . . . .	434
Frauds, how they may be committed on the revenues, under the debenture laws. . . . .	406
Free trade, views in 1847 in support of. . . . .	139
views in 1848 in support of. . . . .	285
a reciprocal, between Canada and the United States, recommended in 1848. . . . .	296
Freights, views in 1847 in regard to. . . . .	139
Frontier of the United States, the extent of the, in miles. . . . .	285, 341, 342
Funds available in the Treasury 1st October, 1848. . . . .	319
G.	
General Land Office, special report of the Commissioner of the. . . . .	75
Geological survey, of the lands embraced in the Chippewa land district in the Territory of Wisconsin, instructions from the Treasury Department to Dr. Owen to make an examination and. . . . .	125, 238
of the lands embraced in the Lake Superior land district, in the State of Michigan, instructions from the Treasury Department to Dr. Jackson to make an examination and. . . . .	125, 241
Geological surveys, the results of, in Pennsylvania. . . . .	440
Georgetown, the debts of—see <i>District of Columbia</i> .	
Gold and silver imported into the United States in 1846 and 1847, and exported for the same period. . . . .	185
Governments of the principal nations, the character of, and the population of the. . . . .	432
Graduation, the estimated gain of the, over the old system of selling the public lands. . . . .	75
views in 1846 in favor of. . . . .	14
views in 1847 in favor of. . . . .	121
Great Britain, the national debt, annual revenue, population, army and navy of. . . . .	434
H.	
Harbors and rivers, the improvement of—	
expenditures for, in 1845-'6. . . . .	22
expenditures for, in 1846-'7. . . . .	155
expenditures for, in 1847-'8. . . . .	317
Hemp, the price of, in 1846. . . . .	51
Home market, views in 1846 and 1847 in regard to a. . . . .	11, 131, 140, 144
Hudson river, concerning an ice-boat to keep open the navigation of the. . . . .	439
I.	
Independent treasury, circulars from the Treasury Department in 1846, to Government officers, in execution of the laws establishing the, and for the better organization of the Treasury Department. . . . .	31, 35, 36, 37, 40, 41
views in 1846 in regard to the, and the regulations under the law establishing the. . . . .	6
views on the operations of the, in 1847 . . . . .	129, 130
Indian corn, the product and price of, in 1846. . . . .	10, 50, 51
Indian Department—	
expenditures in the, in 1845-'6. . . . .	22
expenditures in the, in 1846-'7 . . . . .	24, 155
expenditures in the, in 1847-'8. . . . .	156, 317
expenditures in the, in 1848-'9 . . . . .	318
Industry—see <i>American industry</i> .	
Interest on the public debt—see <i>Public debt</i> .	
Imports of merchandise in 1844, 1845, and 1846, the value of, and amounts of duty, &c., &c. . . . .	30
of gold and silver into the United States, for the fiscal year of 1846-'7, and views concerning. . . . .	129, 133, 185
and exports, foreign and domestic, during the fiscal years 1846 and 1847. . . . .	140, 199
total, and imports consumed in the United States, from 1790 to 1847. . . . .	201, 202, 203
and exports of specie, including American coin, from 1821 to 1847 inclusive. . . . .	203
of coin and bullion, during the calendar years of 1846 and 1847. . . . .	205
the value of, reexports, and consumption of foreign merchandise, annually, from 1790 to 1847 inclusive. . . . .	208
the value of the annual imports from 1821 to 1847, and the excess of, over exports. . . . .	210

Imports, statement of the amount of coin and bullion imported and exported annually, from 1821 to 1847; also showing the excess of the imports over the exports, and of the exports over the imports. . . . . 211

table exhibiting the value and kinds of, remaining in warehouse in the several collection districts, on the 30th September, 1847. . . . . 219

aggregate of, in 1847. . . . . 226

statement of the total, and the imports consumed in the United States, exclusive of specie, during each fiscal year from 1821 to 1848 inclusive; showing, also, the domestic and foreign exports, tonnage, &c. . . . . 321

act of 1846, to reduce the duty on, and Treasury regulations under it. . . . . 52, 58 to 73

into New York city, and the exports from. . . . . 415, 416

J.

Jackson, Dr. Charles, instructions to, to make an examination and geological survey of the lands embraced in the Lake Superior land district, in the State of Michigan. . . . . 241

L.

Lands, public, receipts from the sales of the, &c.—see *Public Lands*.  
 statistics of—see *Statistics*.

in the landed States, the quantity, in square miles and acres. . . . . 335

Land department, views in 1848 in regard to the. . . . . 311

Light-house system, views in 1846 in regard to the. . . . . 17

views in 1847 in regard to the, and the erection of light-houses. . . . . 136

Liverpool docks, statistics of. . . . . 426, 427, 428

Loans, receipts into the Treasury under the act of 22d July 1846, and January 28, 1847, and 31st March, 1848 viz:  
 in 1846-'7. . . . . 2, 119, 151  
 in 1847-'8. . . . . 119, 156, 279  
 in 1848-'9. . . . . 279, 319, 339

amount available on the 1st October, and 1st December, 1847, of the, of 1846 and 1847. . . . . 128, 161

amount of, available to the Treasury, 1st October, 1848. . . . . 128, 319

loans of 1841, estimate in 1846-'7 for the redemption of. . . . . 2

payment on account of the, of 1841, in 1845-'6. . . . . 28  
 in 1846-'7. . . . . 155, 159

list of the accepted, and list of the rejected bids for the loan of 1847. . . . . 215, 216

accepted and rejected bids for the, of 1848. . . . . 303, 325, 326

and Treasury notes, receipts into the Treasury annually from, from 1790 to 1848 inclusive. . . . . 303, 332

views in 1846 in regard to a new. . . . . 5, 16

views in 1847 in regard to a new. . . . . 121, 123

outstanding, in 1845 and 1846, and '7, '8 of the loan of 1841. . . . . 28, 29  
 loan of 1842. . . . . 29, 160, 334  
 loan of 1843. . . . . 29, 160, 334  
 loan of 1846. . . . . 160, 334  
 loan of 1847. . . . . 160, 334  
 loan of 1848. . . . . 334

advertisement for the United States loan of 1846. . . . . 29

advertisement for the loan of 1847, and remarks in regard to. . . . . 134, 224

advertisement for the loan of 1848. . . . . 302, 336

London, statistics of the docks, shipping, trade and navigation of. . . . . 427, 428

M.

Markets, the prices of agricultural products in New York in July and December, 1846. . . . . 50, 51

the prices of United States stock in New York in 1846 and 1847. . . . . 133, 186

the prices of United States Treasury notes in New Orleans in 1846-'7. . . . . 133, 194

McNair, Col. D. R., and E. J. Roberts appointed by the Secretary of the Treasury mineral agents under the acts of the 1st and 3d March, 1847. . . . . 245

Merchandise, the value of, imported in 1844, 1845, and 1846, paying duty, the amount of duty which accrued on the same, &c. . . . . 30

the value and species of foreign, remaining in warehouse on the 30th September, and views in 1847 in regard thereto. . . . . 136, 219

foreign, exported from 1790 to 1847 inclusive. . . . . 201

the value of foreign, imported and consumed in the United States, and re-exported, annually, from 1790 to 1847. . . . . 208

the value of annual exports of foreign, and of domestic produce, from 1790 to 1847 inclusive. . . . . 209

the value of the annual exports and imports of foreign, from 1821 to 1847 inclusive. . . . . 210

the value of foreign and domestic produce, exported annually from 1821 to 1848 inclusive. . . . . 321

Merchandise, debentures on foreign, from 1840 to 1847 inclusive.....	408
value of, warehoused in the ports of the United States, from August 6, 1846, to September 30, 1848. ....	476
sent to the United States warehouses, unclaimed. ....	477
Mexico, contribution in, directed to be levied in 1847, and views in regard to, in 1847 and 1848. ....	121, 297
the internal revenue of the Government of. ....	123
the tariff of, and the trade with, discussed in 1848. ....	296
Mexican hostilities, expenditures on account of, in 1845-'6. ....	22, 23
in 1846-'7. ....	155
in 1847-'8. ....	317
in 1848-'9. ....	381
Military contributions—see <i>Mexico</i> .	
Military service, estimates for the, for 1846-'7. ....	2
estimates for the, for 1847-'8. ....	3, 120
estimates for the, for 1848-'9. ....	121, 280
estimates for the, for 1849-'50. ....	281
expenditures in 1845-'6. ....	22
expenditures in 1846-'7. ....	154
expenditures in 1847-'8. ....	156, 317
expenditures in 1848-'9. ....	318
Militia, arming the, estimates and expenditures for—see <i>Military service</i> .	
Mineral lands, geological survey of the, ordered, &c., in 1847. ....	125
Mineral agents, Dr. C. Jackson; Colonel D. R. McNair and E. J. Roberts, appointed. ....	245
Mint, branch, at New York city, views in 1847, in favor of the establishment of a. ....	131, 213
views in 1848 in favor of a. ....	298
Mints, of the United States, circulars to the directors and superintendents of—see <i>Treasury circular</i> .	
statement of the coinage of the several, from the dates of their establishment to 1847 inclusive. ....	183
coinage of the, from 1st December, 1846, to 1st December, 1847, and monthly, from the 1st of January, 1847, to 1st December, 1847. ....	184
coinage at the, in the years 1846, 1847, and 1848. ....	324
statement of the deposits and coinage at the Mint, from the 1st of March, 1845, to the 30th November, 1848. ....	335
views in 1847 in regard to the operations of the. ....	132
Miscellaneous service—	
estimates for 1846-'7. ....	2
estimates for 1847-'8. ....	3, 119, 120
estimates for 1848-'9. ....	121, 279, 280
estimates for 1849-'50. ....	280, 281
expenditures in 1845-'6. ....	20
expenditures in 1846-'7. ....	24, 154
expenditures in 1847-'8. ....	156, 315
expenditures in 1848-'9. ....	318
sources, receipts from—see <i>Receipts</i> .	
Molasses, the price of, in 1846. ....	51
N	
National credit, views in 1847 as to the best means of maintaining the. ....	124
National debt of Great Britain, Russia, France, Austria, Prussia, and Turkey. ....	434, 435
of the United States—see <i>Public Debt</i> .	
Naval officers, Treasury circulars to—see <i>Treasury circulars</i> .	
Naval service, including the Marine Corps—	
estimates for the, for 1846-'7. ....	2
estimates for the, for 1847-'8. ....	3, 120
estimates for the, for 1848-'9. ....	121, 280
estimates for the, for 1849-'50. ....	281
expenditures for the, in 1845-'6. ....	23
expenditures for the, in 1846-'7. ....	24, 155
expenditures for the, in 1847-'8. ....	156, 317
expenditures for the, in 1848-'9. ....	318
Navy Department, expenditures under the direction of the—see <i>Naval service</i> .	
Navy of Great Britain, Russia, France, Prussia, and Turkey, the number of ships in the. ....	434, 435
New Orleans—see <i>Custom-house</i> .	
New York city, statistics of. ....	413, 414, 415, 416, 417
the debt and means of, &c. ....	445
see <i>Mint</i> .	
the policy of building piers at, discussed at length. ....	435 to 451
conventions, plans, and estimates, and proceedings of public meetings, in favor of erecting a pier and basin at. ....	451

New York city, the annual expenditure by, from 1820 to 1835, in docks, slips, and bulkheads	455
table of the rates of tax in the several wards of	458
the amount of revenues collected at	301
New Mexico, the area of, in square miles and acres	335
O.	
Oaths, forms of, under the warehousing law	83, 84, 87, 94, 400, 403
Oats, the product and price of, in 1846	10, 50, 51
Ordnance, estimates and expenditures for—see <i>Military service</i> .	
Oregon, the area of, in square miles and acres	335
views in favor of the extension of the revenue laws to	17, 127
recommendation in 1847 that donations of land be given to settlers in	127
the extension of the revenue laws to, &c.	292
views in 1848 in regard to grants of land in, for school purposes	310
Oswęgo—see <i>Custom-house</i> .	
Oweñ, Dr. David D., instructions from the Treasury Department to, to make a geological examination and survey of the lands embraced in the Chippewa land district, in Wisconsin	125, 238
P.	
Pacific ocean, the means of promoting commerce on the, discussed	292
Pensions, army and navy, expenditures for the payment of, in 1845-'6	22, 23
in 1846-'7	24, 155
in 1847-'8	156, 317
Permit, form of, to land merchandise for warehousing	85
Pier and basin in the North river, report concerning the erection of a great, and arguments in favor of	409
communications showing the cost, and proceedings of public meeting in favor of the erection of a	451
Piers and basin in the East river, Brooklyn, prospectus of the Atlantic Dock Company in regard to the erection of, and certificates in favor of, by insurance companies of New York	465
Population of the United States, from 1790 to 1847, statement of the	203
annually, from 1790 to 1848 inclusive, statement of the	303, 332
&c., of New York city	412, 413, 414, 415, 416
of the world and principal nations of the world	431, 432, 434
Pork, the prices of, in 1846	51
Public debt of the United States—	
amount of the, paid from 4th March, 1845, to 1st December, 1846	5, 28, 127
amount of the, paid from 1st December, 1846, to 1st December, 1847	127, 159
principal and interest paid on the old funded and unfunded, in 1845-'6	23, 28
in 1846-'7	155, 159
in 1847-'8	156, 159, 317
in 1848-'9	318
interest paid on the loans of 1841, '2 and '3, in 1845-'6	23, 28
in 1846-'7	2, 155, 159
in 1847-'8	3, 156, 159, 317
in 1848-'9	318
interest paid on the Treasury notes in 1845-'6	23, 28
in 1846-'7	155, 159
in 1847-'8	156, 159, 317
in 1848-'9	318
expenditures for the redemption and reimbursement of Treasury notes—	
in 1846-'7	24, 127, 155, 159
in 1847-'8	156, 159, 317
in 1848-'9	318
statement of the, 4th March, 1845	6, 28, 127, 128, 213
statement of the, 1st December, 1846	29
statement of the, 1st December, 1847	127, 160
statement of the, on the 1st October, 1848	334
statement of the, September 30, 1848	333
statement of the, annually, from 1790 to 1848 inclusive	303, 332
principal and interest of the, paid annually, from 1790 to 1848, inclusive	303, 332
payments made, annually, on account of the interest and principal of the, from the 4th of March, 1789, to the 1st December, 1847, and views in regard to	128, 182
the actual increase of the, since March 4, 1845	334
views in 1848 in regard to the	303
Public lands, receipts from the sales of, estimated for and ascertained—	
in 1845-'6	1, 19
in 1846-'7	2, 24, 119, 151
in 1847-'8	3, 119, 156, 279, 315
in 1848-'9	318

Public lands, views in 1846 in regard to the graduation and reduction of the price of.....	14
views in 1847 in favor of the graduation and reduction of the price of.....	121
the amount of, subject to sale.....	14
the quantity of lands in the Chickasaw cession.....	14
how the revenue from, might be increased under the præemption system....	15
a graduation of the price of, recommended in 1847.....	121
estimated receipts from the sales of—see <i>Estimates</i> .	
quantity of, subject to private entry in December, 1847.....	124
unsurveyed, to which the Indian title was extinguished in 1847.....	124
amount of Treasury notes received for, in 1846-'7.....	128, 198
Treasury circular, and report of the Land Department, in regard to the sales, &c., of lands in the Chickasaw lands.....	73, 74, 75
statement showing the estimated gain of the graduation over the old system of selling the, &c.....	75
the number of acres of, subject to entry at private sale in each State and Territory, the number proclaimed to be offered in the spring of 1848, the number surveyed and not proclaimed or offered, the number in process, the number to which the Indian title has been extinguished, &c., &c., to the 1st December, 1847.....	198
the area, in square miles and quantity in acres of, in the Territories of the United States.....	335
in California, views in 1848 in regard to.....	311
Public moneys, Treasury circulars and regulations in 1846 in regard to the safe-keeping of the, &c.....	31, 35, 36, 37, 40, 41
views in 1847 in regard to the keeping of the.....	130
subject to draft in November and December, 1848.....	338
Public revenues—see <i>Revenues</i> .	
Præemption laws, views in regard to the restrictions in the.....	15
an extension of the, recommended in 1847 to unsurveyed lands, and on favorable conditions to actual settlers.....	121, 124
Prices current in New York of certain agricultural products.....	10, 50
of United States stock in New York in 1846-'7.....	186
of United States Treasury notes in New Orleans in 1846-'7.....	194
Products of agriculture—see <i>Agricultural products</i> .	
American, exports of, in 1846 and 1847.....	199
views in 1847 on the annual value and export of, &c.....	138
views in regard to the interchange of.....	139
Prospectus of the Atlantic Dock Company, New York city, in regard to the erection of docks, bulkheads, &c.....	465
Protective policy, views in 1846 against the.....	9
views in 1847 on the.....	142, 143, 144, 145, 146, 147
argument in 1848 against a.....	285
Provisions exported—see <i>Breadstuffs</i> .	
Prussia, the national debt, annual revenue, population, army and navy of.....	434
R.	
Receipts into the Treasury from all sources, as estimated for, and ascertained—	
in 1845-'6.....	1, 19, 226
in 1846-'7.....	2, 24, 119, 151, 226, 320, 339
in 1847-'8.....	3, 156, 229, 279, 281, 315, 320, 339
in 1848-'9.....	318, 320, 339
how much they declined under the tariff of 1842.....	6
how increased under the tariff of 1846.....	6, 13
from sales of public lands—see <i>Public Lands</i> .	
from customs—see <i>Customs</i> .	
from loans—see <i>Treasury Notes</i> —see <i>Loans</i> .	
estimates of—see <i>Estimates</i> .	
views in 1847 on the operations of the tariff of 1846, and the, under it.....	138, 226
from customs in all the ports of the United States, severally, in November, of 1846 and 1847.....	205
from customs, comparative statement showing the amount of, during several periods, from 1st December, 1845, to 1st December, 1847, and views in regard to.....	138, 226
from customs, under the tariff of 1842, for the entire period of its existence.....	281, 320
under the tariff of 1846, the average monthly, from July 1, 1846, to September 30, 1848.....	281, 320
of specie and Treasury notes at the custom-house, New York, in 1847 and 1848.....	324
into the Treasury, annually from 1790 to 1848 inclusive of Treasury notes and loans.....	303, 332
from the loan of 1848.....	339
views in 1847 in regard to the amount of, to be derived from Mexico.....	123
Receivers—see <i>Treasury Circulars</i> .	

Reëxports of foreign merchandise, annually, from 1790 to 1847 inclusive, the value of..... 208

Registers and receivers of land offices; Treasury circulars; to in 1846..... 31, 33, 35, 36, 37, 49

Treasury circulars to, in 1847..... 233

inhibited in 1847 from becoming depositaries or agents for the sale of bounty land warrants, certificates, scrip, &c..... 233

Revenue, annual, of Great Britain, Russia, France, Austria, Prussia, and Turkey..... 434, 435

internal, of the Mexican Government..... 123

Revenue laws, views in favor of their extension to Oregon..... 17

considerations in 1848 in regard to their extension to Oregon, &c..... 292

Treasury circular in 1848 in regard to the extension of the, over the acquisitions from Mexico..... 340

Revenues, estimated and ascertained, amount of the—

for 1845-'6..... I, 19, 226

for 1846-'7..... 2, 24, 119, 151, 226, 320, 339

for 1847-'8..... 3, 156; 226, 279, 281, 315, 320, 339

for 1848-'9..... 318, 320, 339

how much revenue a duty of 25 per cent. on the imports of tea and coffee would yield..... 4

how much the, declined under the tariff of 1842..... 6

how much increased under the new tariff..... 6

how the revenue from public lands might be increased under the preëmption system..... 15

measures recommended in 1847 to increase the..... 121

laws of Congress and regulations of the Treasury Department, providing for the safe-keeping, transfer, and disbursement of the public... 31, 33, 35, 36, 37, 40, 41, 49

amount of revenue under the tariff of 1842 during its existence..... 281, 320

amount of revenue under the tariff of 1846; from July 1st, 1846, to September 30, 1848..... 281, 320

statement of the revenue, commerce, and population of the United States, from 1790 to 1847..... 201, 203

revenue, annual, exclusive of Treasury notes and loans, from 1790 to 1848 inclusive..... 303, 332

subject to draft in November and December, 1848:..... 337

views in 1847 on the operations of the tariff of 1846, and statement showing the amount of, derived therefrom..... 138, 226

views in 1848 on the..... 285

Rice, the product and price of, in 1846..... 10, 50, 51

Rivers, improvement of—see *Harbors*.

Russia, the national debt, yearly revenue, population, and army and navy of..... 434

Rye, the product and price of, in 1846..... 50, 51

S.

Samples, the quantities allowed to be drawn as, in the custom-houses of Europe..... 568

School lands—see *Oregon*.

Settlers, recommendation in 1847 that the price of public lands be reduced to actual..... 124

in Oregon, recommendation that grants of land be made to..... 127

Shore line of the coast of the United States..... 285, 341

of the rivers of the United States..... 285; 342

Ship building, the cost and progress of..... 441

statement showing the number and class of vessels built, and the tonnage thereof, in each State and Territory of the United States, in the year 1834..... 442

Smuggling would become an organized system if the tariff of 1842 were réenacted..... 285

Spirits, refined, bounties paid annually on, from 1840 to 1847 inclusive..... 408

Specie, imports and exports of, in 1846 and 1847..... 133, 185

amount of, received from all sources into the Treasury in 1847, and disbursed 128, 133, 185

received at the custom-house, New York, from January 1, to December 1, 1847..... 129, 197

imports of, during the fiscal years 1846 and 1847..... 133, 199

imports and exports of, including American coin, from 1821 to 1847 inclusive..... 203

on deposit in 1847 with the Assistant Treasurer of the United States in 1847, and views in regard to..... 129, 131, 213

imports of, in 1847..... 226

for further statements of the imports and exports of—see *Coin*.

amount of, received at the custom-house, New York, in the years 1847 and 1848..... 301, 324

receipts and disbursements of, in 1847 and 1848..... 339

Statistics of public lands..... 198, 335

of commerce, revenue, and population of the United States, from 1790 to 1847..... 201, 203, 208, 209

of the tonnage of the United States..... 225, 229, 442

of population of the United States..... 332

of the public debt of the United States..... 332

Statistics of loans, Treasury notes, &c.	332
shore line of the coast and rivers, &c., of the United States in miles	341, 342
of property, taxation, and population, &c., of New York city commerce, tonnage, duties, &c.	413, 414, 415, 416, 417
of the docks in England	424
of shipping, trade, and navigation of London	427, 428
of the population of the world, and of the principal nations of the world	431, 432
of the debts, revenue, population, army and navy of Great Britain, Russia, France, Austria, Prussia, and Turkey	434
of ship building	442
of expenditure by New York city for docks, slips, &c.	455
Steam power, particulars in regard to	436, 437
Steamships, additional, recommended in 1848 as a means to increase commerce in the Pacific	292
Steam navigation to India and elsewhere, projects for	436, 437
Stocks, United States, issued in 1846 and 1847, amount, &c., of	161
prices of, at New York, from December 1, 1846, to Dec. 1, 1847	133, 186
avails in 1847-'8 of, issued under the acts for funding Treasury notes	315
in 1848-'9	318
issued per acts of 1846 and 1847	334
Sub-Treasury—see <i>Independent Treasury</i> .	
Sugar, the price of, in 1846	51
refined, bounties on, annually, from 1840 to 1847 inclusive	408
Survey—see <i>Geological Survey</i> —see <i>Coast Survey</i> .	
Surveyors of ports—see <i>Treasury Circulars</i> .	
<b>T.</b>	
Tariff of 1842, receipts from customs during the existence of the	320
rate and kind of duty under the, on certain imports in 1844, reduced to an ad valorem duty	282, 322
identical in principle with the corn laws of Great Britain, how	12
Tariff act of 30th July, 1846, the, and the Treasury instructions to collectors and other officers of the customs in furtherance of the	52, 58 to 73
receipts from customs, from July 1, 1846, to September 30, 1848	320
views in regard to the benefits of the	8, 141
the increased value of agricultural products, and increase of commerce, and increased revenue, under the	10, 13
views in 1847 on the operations of the, and a statement of receipts under the, compared with those under the act of 1842	138, 226
views in 1848 on the revenue collected under the, and the benefits of the, as compared with its predecessor	282
Tariffs, high and low, the effect of, discussed in 1847	142
Tariff policy of Europe discussed in 1848	285
Tariff, a protective, the policy of a, argued against	285
Tariff of Mexico, and trade with, views in 1848 in regard to	297
Tax, the rates of, in the several wards of New York city	458
Taxation under the tariff systems, views in 1847 on	141
Teas, the quantity and value of, consumed annually, from 1821 to 1847 inclusive, and the amount of duty which accrued on the same, from 1821 to 1832, the average rate of duty per pound, and views on	25, 123, 228
how much revenue a duty of twenty-five per cent. on the imports of, would yield	4
a duty of twenty-five per cent. ad valorem recommended, in 1847, to increase the revenue	121, 123
Texas, the area of, in square miles and acres	335
Territories of the United States, the aggregate areas of the, in square miles and acres	335
Tonnage of the United States, from 1790 to 1847, inclusive, statement of the	203, 204
comparative statement of the foreign, coasting, and total, for various periods, &c.	143, 225
statement showing what the, would be on the 30th June, 1857, if during each of the ten years succeeding the fiscal year of 1847 the per centage of augmentation were the same	143, 229
the increase of the, in 1847 over 1846	229
employed annually, from 1821 to 1848 inclusive	284, 321
&c., of New York city	412, 413, 415, 416, 417
of London, annually, from 1790 to 1832	428
Trade—see <i>Free trade</i> .	
Transfer drafts, ordered by the Secretary of the Treasury in favor of the Assistant Treasurer of the United States at New Orleans, from January 1 to December 1, 1847, and views in regard to	128, 130, 180

- Treasury circulars to collectors, receivers, treasurers of the mints, and other officers of the government, under the act of 1846 establishing the constitutional treasury, the act for the better organization of the Treasury, &c., in 1846. . . . .31, 33, 35, 36, 37, 49
- to custom-house officers, in furtherance of the act of 1846 reducing the duty on imports, &c. . . . .52 to 73
- in 1846. . . . .73
- in 1846, to the collectors, &c., giving instructions in regard to the execution of the law establishing the warehousing system. . . . .76, 101, 368
- in 1847, to the collectors, and surveyors of ports acting as collectors, in regard to estimates, quarterly, of the expenses of collecting the revenue. . . . .230
- in 1847. . . . .230, 231, 232, 233, 237, 238, 239, 241, 244, 245
- and advertisements, in 1848. . . . .336, 340
- in 1849. . . . .368
- Treasury drafts, the law and regulations in regard to. . . . .31
- notices and views in regard to loans and the issue of Treasury notes. . . . .134, 224
- see *Transfer drafts*.
- Treasury of the United States, the state of the—see *Finances*.
- funds available to the 1st October, 1848, from loans and Treasury notes. . . . .319
- the amount necessary to be retained in the, under the constitutional treasury. . . . .121
- Treasury Department, laws for the better organization of the, and providing for the safe-keeping and disbursement of the public revenue, and regulations in regard thereto, &c. . . . .31, 33, 35, 36, 37, 41, 49
- Treasury notes, receipts into the Treasury from, under the act of 22d of July, 1846, and 28th January, 1847—
- in 1846-'7. . . . .2, 5, 24, 119, 151, 181, 315
- in 1847-'8. . . . .119, 156, 279, 315, 338
- in 1848-'9. . . . .279, 318, 338
- avails in 1847-'8 of, stock issued in funding. . . . .315
- avails in 1848-'9 of, stock issued in funding. . . . .318
- expenditures in payment of interest on, and in the redemption and reimbursement of, in 1845-'6. . . . .5, 23, 28
- in 1846-'7. . . . .2, 24, 127, 155, 159
- in 1847-'8. . . . .127, 156, 159, 317, 302, 338
- in 1848-'9. . . . .318, 302, 338, 339
- reimbursed monthly, from December 1, 1846, to December 1, 1847. . . . .128, 180
- issued monthly, from the 1st January to November 30, 1847, under the acts of July 22, 1846, and 28th January, 1847. . . . .128, 181
- issued under the acts of July, 1846, and the 1st and 15th sections of the act of 28th January, 1847. . . . .338
- outstanding, of the various issues in 1845. . . . .28, 29
- outstanding, in 1846-'7. . . . .29
- outstanding, 1st December, 1847. . . . .160, 161
- outstanding, 1st October, 1848. . . . .334
- paid, (and to whom paid,) under the provisions of the act of Congress of 10th of August, 1846, which had been stolen and put into circulation, and not cancelled. . . . .27, 127, 155, 157, 317
- the amount of, received on account of customs, in the First Auditor's Office, from the 1st December, 1846, to 1st December, 1847. . . . .182, 133, 214
- statement of the, under the act of 22d July, 1846, issued in exchange for specie, deposited in 1847, five per cent. interest. . . . .128, 162, 179
- statement of, at six per cent., issued in exchange for money deposited to the credit of the Treasurer of the United States, under the act of January 28, 1847. . . . .128, 164, 179
- statement of, issued at five per cent. interest, in exchange for specie, under the act of 28th January, 1847. . . . .128, 179
- the prices of, in the New York market in 1846-'7. . . . .133, 186
- the prices of, in the New Orleans market in 1846-'7. . . . .133, 194
- the amount of, received from the sales of the public lands the last quarter of 1846 and the first three of 1847. . . . .128, 197
- the amount of, received at the custom house at New York, from January 1 to December 1, 1847. . . . .128, 197
- Treasury notice in 1846 in regard to. . . . .133, 224
- funds available in the Treasury, October 1, 1848, from, &c. . . . .319
- amount of, received at the custom-house, New York, in the years 1847 and 1848. . . . .301, 324
- and loans, annual receipts into the Treasury from 1790 to 1848 inclusive, . . . . .303, 332
- moneys advanced in 1848 to the Assistant Treasurers to purchase. . . . .302, 339

Treasurer of the Mint and Branch Mints—see *Treasury Circulars*.  
 Treasurer, United States—see *Assistant Treasurer*.  
 Turkey, the national debt, yearly revenue, population, army and navy of. . . . . 434, 435

## U.

United States, views in regard to the resources of the, in their rapid development. . . . . 438

## V.

Vessels, the building of—see *Ship-building*.  
 (See *Mexican war*.)

Volunteers, estimates to pay, in 1846-'7. . . . . 3  
 estimates to pay, in 1847-'8. . . . . 3, 120  
 estimates to pay, in 1848-'9. . . . . 121  
 expenditures in payment of, in 1845-'6. . . . . 22  
 expenditures in payment of, in 1846-'7. . . . . 155  
 expenditures in payment of, in 1847-'8. . . . . 317

## W

Walker, R. J., Secretary of the Treasury, reports of—see *Finances*—see *Warehousing system*.  
 War with Mexico, the expenditures for—see *Mexican hostilities*.  
 War Department, expenditures, &c., under the—see *Military service*.  
 Warehouse system, instructions to the collectors and other officers of the customs in regard  
 to the execution of the law establishing the. . . . . 16, 76  
 the law establishing the. . . . . 79, 359  
 forms under the law establishing the. . . . . 82 to 118  
 forms issued in 1849 under the law of 1846 establishing the. . . . . 373 to 405  
 table exhibiting the value and kinds of imports in store on the 30th  
 September, 1847, under the, and views in regard thereto. . . . . 137, 219  
 views in 1846 in regard to the projected. . . . . 16  
 report of the Secretary of the Treasury in 1849 on the. . . . . 343  
 instructions and forms issued in 1849 to the collectors and other officers  
 of the customs, under the act of 1846 to establish the. . . . . 359  
 views of the Committee on Wharves, in New York, of the. . . . . 430  
 Warehouse systems of Europe—  
 views in 1847 in regard to the commission appointed to examine the. . . . . 137  
 instructions from the Treasury Department in 1847 to C. C. Walden and D. P. Bar-  
 hyd, the commissioners to examine the, and their report thereon, comprehending  
 all the forms and rules observed in the custom-houses, &c., in the execution of the. . . . . 137,  
 246 to 273, and 477 to 664  
 Warehouse system of Belgium, extracts from the customs laws of Belgium, relating to the,  
 and the regulations of the. . . . . 572  
 Warehouses in England, description of the. . . . . 529  
 value of goods in store in the. . . . . 137  
 Warehouses, United States, the value and description of foreign merchandise in store on  
 the 30th September, 1847. . . . . 219  
 statement of the value of merchandise warehoused in the ports  
 of the United States, from August 6, 1846, to September 30,  
 1848. . . . . 476  
 goods sent to the, unclaimed. . . . . 477  
 Weights and measures, the progress in the standard of. . . . . 309  
 Western country, views concerning the population, commerce, &c., of the. . . . . 443  
 Whale fisheries, the increase of shipping in the. . . . . 436  
 Wharfage, the rates of, in Boston, Massachusetts, and the regulations in regard to. . . . . 459  
 Wharves, report, in 1836, of the Committee on, of the Board of Aldermen of the city of  
 New York, relative to the erection of a great pier in the North river. . . . . 409  
 Washington city, the debt of—see *District of Columbia*.  
 Wheat, the product and price of, in 1846. . . . . 10, 50, 51  
 Wool, the price of, in 1846. . . . . 51

## Y.

Young, McClintock, acting Secretary of the Treasury, his report, pointing out a clerical  
 error in the report of December, 1847. . . . . 275