

ANNUAL REPORT

OF THE

SECRETARY OF THE TREASURY

ON THE

STATE OF THE FINANCES

FOR

THE YEAR 1874.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.

1874.

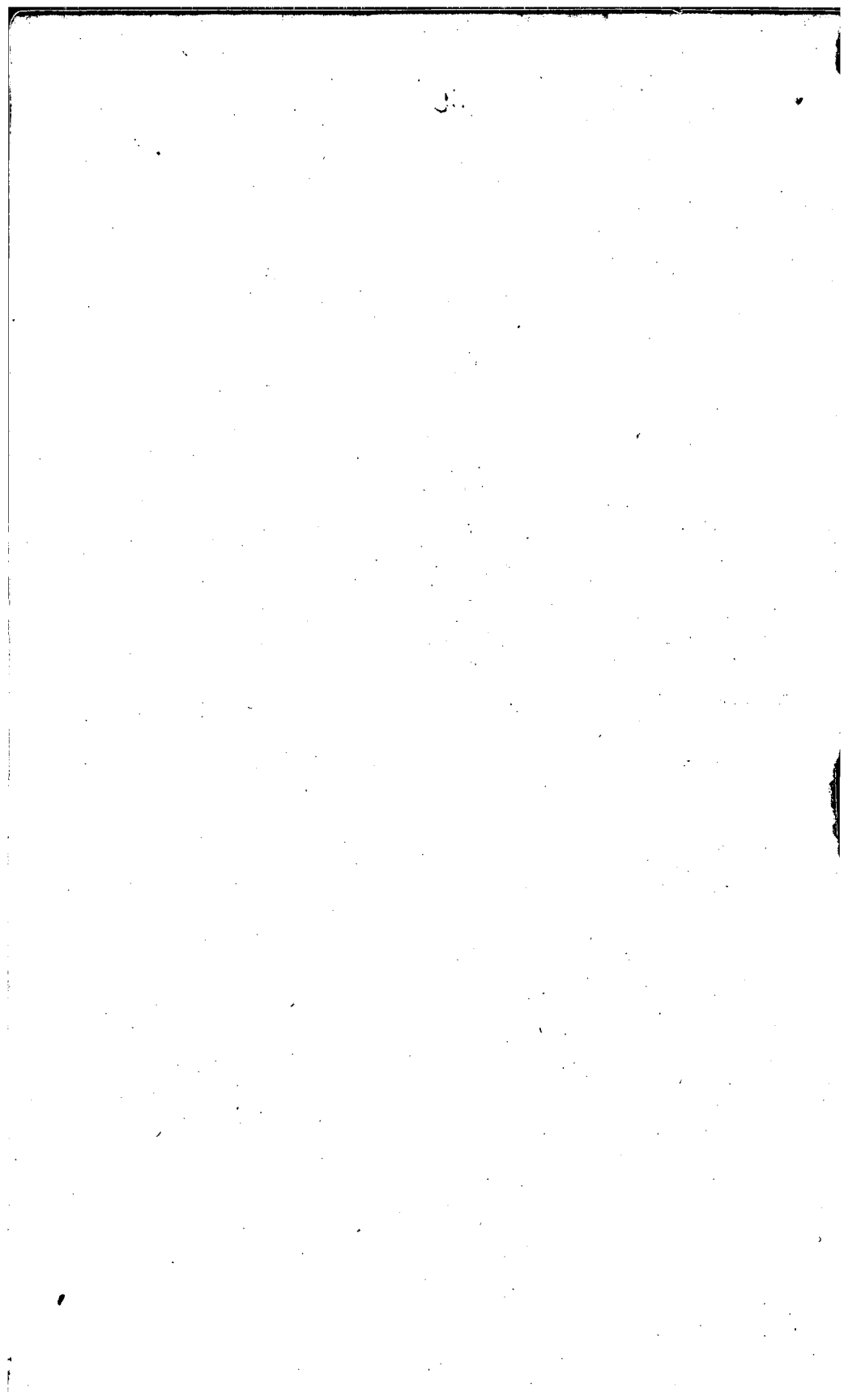


TABLE OF CONTENTS.

	Page
I.—REPORT OF THE SECRETARY OF THE TREASURY	iii
Tables accompanying the report.....	3
APPENDIX A.	
Report of R. W. Tayler, First Comptroller, relative to the Louisville and Portland Canal Company.....	49
APPENDIX B.	
Wrecks and casualties reported to have occurred on and near the coasts and rivers of the United States from July 1, 1863, to June 30, 1874.	54
Liabilities of the United States to Indian tribes, &c.....	563
II.—REPORTS OF TREASURY OFFICERS.	
Architect, Supervising.....	723
Auditor, First	229
Auditor, Second.....	235
Auditor, Third.....	257
Auditor, Fourth.....	273
Auditor, Fifth.....	281
Auditor, Sixth.....	325
Bureau of Statistics, Chief of.....	517
Coast Survey, Superintendent of.....	599
Commissioner of Customs.....	219
Commissioner of Internal Revenue.....	105
Comptroller, First.....	209
Comptroller, Second.....	213
Comptroller of the Currency.....	121
Director of the Mint.....	185
Light-House Board.....	605
Register of the Treasury.....	423
Solicitor	579
Treasurer	347



REPORT.

TREASURY DEPARTMENT,
Washington, D. C., December 7, 1874.

SIR: The Secretary is charged by law with the duty of preparing and submitting to Congress annually a report on the subject of finance, containing estimates of the public revenues and expenditures, and plans for improving and increasing the revenues, for the purpose of giving information to Congress in adopting modes of raising the revenues requisite to meet the public expenditures.

Pursuant to this duty, the Secretary submits the following report:

RECEIPTS AND EXPENDITURES FOR THE FISCAL YEAR ENDING JUNE 30, 1874.

Receipts.

The moneys received and covered into the Treasury by warrants during the fiscal year ending June 30, 1874, were as follows:

From customs	\$163,103,833 69
From internal revenue	102,409,784 90
From sales of public lands	1,852,428 93
From tax on circulation and deposits of national banks	7,030,038 17
From repayment of interest by Pacific Railway Companies	1,028,895 56
From customs' fines, penalties, &c	651,271 76
From labor, drayage, storage, &c	741,435 23
From sales of Indian trust lands	903,439 50
From fees—consular, letters-patent, and land	1,898,189 74
From proceeds of sales of Government property	1,699,017 63
From marine-hospital tax	352,379 98
From steamboat fees	274,490 91
From profits on coinage, &c	447,970 72
From tax on seal-skins	356,610 42
From miscellaneous sources	1,691,303 70
<hr/>	
Total ordinary receipts	284,441,090 84
Premium on sales of coin	5,037,665 22
<hr/>	
Total net receipts, exclusive of loans	289,478,756 06

IV REPORT OF THE SECRETARY OF THE TREASURY.

Brought forward.....	\$289,478,756 06	
Payment by the British Government of the award of the tribunal of arbitration at Geneva.....	\$15,500,000 00	
Excess of net receipts from certificates of deposit of legal-tenders, &c., over redemptions.....	17,207,475 23	32,707,475 23
Total net receipts.....		322,186,231 29
Balance in Treasury, June 30, 1873.....	131,192,028 50	
Amount since received from late de- positary, Cincinnati, Ohio.....	1,038 78	
	131,193,067 28	
Deduct unavailable balances with de- positaries carried to their debits on books of the Register, and to the credit of the Treasurer U. S.....	13,730 18	131,179,337 10
Total available cash.....		453,365,568 39

Expenditures.

The net expenditures by warrants during the same period were—		
For civil expenses.....	\$17,627,115 09	
For foreign intercourse.....	1,508,064 27	
For Indians.....	6,692,462 09	
For pensions.....	29,038,414 66	
For military establishment, including fortifications, river and harbor improvements, and arsenals.....	42,313,927 22	
For naval establishment, including vessels and ma- chinery, and improvements, at navy yards.....	30,932,587 42	
For miscellaneous, civil, including public buildings, light-houses, and collecting the revenue.....	50,506,414 25	
For interest on the public debt.....	107,119,815 21	
Total net ordinary expenditures, exclusive of the public debt.....	285,738,800 21	
Premium on bonds purchased.....	1,395,073 55	
	287,133,873 76	
Award of Geneva tribunal, investment account.....	15,500,000 00	
Total net disbursements.....	302,633,873 76	
Balance in Treasury June 30, 1874.....	150,731,694 63	
Total.....	453,365,568 39	
It will be seen by this statement that the net reve- nues for the fiscal year were.....		
And the ordinary expenses.....	\$289,478,756 06	
	287,133,873 76	
Leaving a surplus revenue of.....	2,344,882 30	

During the months of July, August, and September of the fiscal year 1874, bonds to the extent of \$12,936,450 were purchased for the sinking-fund account.

RECEIPTS AND EXPENDITURES FOR THE FISCAL YEAR ENDING JUNE
30, 1875.

The receipts during the first quarter of the current fiscal year were—

From customs.....	\$46,651,200 10
From internal revenue.....	26,314,615 33
From sales of public lands.....	391,465 88
From tax on circulation, &c., of national banks.....	3,596,148 23
From repayment of interest by Pacific Railways....	217,941 97
From customs' fines, &c.....	30,540 31
From consular, patent, and other fees.....	451,257 11
From proceeds of sales of Government property....	522,546 77
From miscellaneous sources.....	1,255,332 57
Net ordinary receipts.....	79,431,048 27
From premium on sales of coin.....	1,453,237, 72
Total net ordinary receipts.....	80,884,285 99
Receipts from certificates of deposit of legal-tenders and coin certificates in excess of redemptions....	5,247,068 24
Balance in Treasury, June 30, 1874.....	150,731,694 63
Total available.....	236,863,048 86

The expenditures during the same period were as follows:

For civil and miscellaneous expenses, including public buildings, light-houses, and collecting the revenues.	\$20,838,410 77
For Indians.....	3,032,752 93
For pensions.....	8,913,407 18
For military establishment, including fortifications, river and harbor improvements, and arsenals.....	11,618,290 99
For naval establishment, including vessels and ma- chinery, and improvements at navy yards.....	8,122,728 17
For interest on the public debt, including Pacific Rail- way bonds.....	32,787,899 38
Total ordinary expenditures.....	85,313,489 42
Balance in the Treasury, September 30, 1874.....	151,549,559 44
Total.....	236,863,048 86

For the remaining three quarters it is estimated that the receipts will be—

From customs.....	\$115,350,000 00
From internal revenue.....	78,784,000 00
From sales of public lands.....	1,000,000 00

VI REPORT OF THE SECRETARY OF THE TREASURY.

From tax on national banks.....	\$3,300,000 00
From Pacific Railways.....	500,000 00
From customs' fines, &c.....	200,000 00
From consular, patent, and other fees.....	1,200,000 00
From sales of public property.....	1,000,000 00
From miscellaneous sources.....	2,100,000 00
Total	<u>203,434,000 00</u>

For the same period it is estimated that the expenditures will be—

For civil miscellaneous, including public buildings.....	\$48,060,000 00
For Indians.....	5,000,000 00
For pensions.....	21,442,000 00
For military establishment.....	28,500,000 00
For naval establishment.....	17,000,000 00
For interest on the public debt.....	70,000,000 00
Total	<u>190,002,000 00</u>

For the current fiscal year, from the foregoing account of actual receipts and expenditures for the first quarter, and of the estimates of the same for the remaining three quarters, the estimates being based on the assumption that Congress will not increase the expenditures by deficiency or other appropriations, it is expected that the revenues will amount to \$284,318,285 99, and that the ordinary expenses will be \$275,315,489 42; which will leave a surplus revenue of \$9,002,796 57 to be applied to the sinking fund.

The sum of \$31,096,545 will be required under the law for this fund, and, therefore, unless the revenues shall increase beyond the amount anticipated, there will be a deficiency in the sinking-fund account for this year of \$22,093,748 43.

ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 1876.

It is estimated that the receipts for the fiscal year ending June 30, 1876, will be—

From customs.....	\$170,000,000 00
From internal revenue.....	106,000,000 00
From sales of public lands.....	1,500,000 00
From tax on national banks.....	6,500,000 00
From Pacific Railways.....	1,000,000 00
From customs' fines, &c.....	500,000 00
From consular, patent, and other fees.....	1,500,000 00
From sales of public property.....	1,500,000 00
From miscellaneous sources.....	4,500,000 00
Total	<u>293,000,000 00</u>

It is estimated that the ordinary expenditures for the same period will be—

For civil expenses.....	\$17,000,000 00
For foreign intercourse.....	1,400,000 00
For Indians.....	7,500,000 00
For pensions.....	30,500,000 00
For military establishment, including fortifications, river and harbor improvements, and arsenals	38,000,000 00
For naval establishment, including vessels and ma- chinery, and improvements at navy yards	22,500,000 00
For civil miscellaneous, including public buildings, light-houses, collecting the revenues, mail-steam- ship service, deficiency in postal revenues, public printing, &c	54,000,000 00
For interest on the public debt	98,000,000 00
For interest on Pacific Railway bonds	3,878,000 00
Total ordinary expenditures.....	<u>272,778,000 00</u>

If these estimates of the revenues and expenditures shall prove to be approximately correct, there will be a surplus of revenue of about \$20,222,000. The amount necessary for the sinking fund is not included in the above estimates of expenditures, and to provide for it the sum of \$32,140,914 will be required. The surplus revenues which can be applied to this fund (\$20,220,000) will be insufficient to the extent of \$11,920,914, and there will therefore be a deficiency of that amount.

The estimates received from the several Executive Departments are as follows:

Legislative Establishment.....	\$2,963,342 10
Executive Establishment	18,549,048 03
Judicial Establishment	3,605,250 00
Foreign Intercourse	1,344,785 00
Military Establishment	31,641,526 50
Naval Establishment	19,096,567 65
Indian Affairs.....	6,851,681 96
Pensions	30,500,000 00
Public Works:	
Treasury Department.....	\$6,650,943 81
War Department	17,409,937 50
Navy Department.....	1,791,500 00
Interior Department	377,248 00
Department of Agriculture	22,840 00
Department of Justice.....	47,000 00
	<u>26,299,469 31</u>
Postal Service.....	9,914,378 00
Miscellaneous	12,591,169 58
Permanent Appropriations.....	<u>146,673,551 76</u>
Total	<u>310,030,769 89</u>

REDUCTION OF THE PUBLIC DEBT.

During the fiscal year the public debt was reduced by the sum of \$5,762,447 65, as will appear by the following statement:

Principal of the debt July 1, 1873	\$2, 234, 482, 993 20
Interest due and unpaid, and accrued interest to date	42, 356, 652 82
Total debt.....	2, 276, 839, 646 02
Less cash in the Treasury.....	131, 179, 337 10
Debt, less cash in the Treasury.....	2, 145, 660, 308 92
Principal of the debt July 1, 1874	\$2, 251, 690, 468 43
Interest due and unpaid, and accrued interest to date	38, 939, 087 47
Total debt.....	2, 290, 629, 555 90
Less cash in the Treasury.....	150, 731, 694 63
Debt, less cash in the Treasury.....	2, 139, 897, 861 27
Showing a decrease during the year, as above stated, of	\$5,762,447 65
This decrease is represented by the excess of receipts over expenditures	\$2, 344, 882 30
The interest due and unpaid June 30, 1874, was less than June 30, 1873, by.....	3, 417, 565 35
	5, 762, 447 65

By the monthly statement of the public debt issued June 30, 1874, the reduction of the debt was shown to be \$4,730,472 41. The difference between this and the preceding statement is thus explained:

The monthly debt statement is made up at the close of business on the day of its date, and embraces only the moneys officially reported to the Department at the time of its issue, whereas the foregoing annual statement of receipts and expenditures includes revenues which were deposited at the different places of deposit throughout the country within the period covered by the accounts, and unascertained at the time of the issue of the monthly statement. The books from which the annual statement of receipts and expenditures is prepared are usually kept open for a period of forty-five days, so as to include at the date of closing the accounts all the revenues which may have been deposited within the year which the statement represents.

The difference between these two statements arises from the difference of dates at which they are made up, and by a comparison of them as regards the cash in the Treasury at the commencement and close of

the last fiscal year, it will be seen that by the annual statement of receipts and expenditures there was a gain of \$1,031,975 24, representing revenues in excess of those known at the time of preparing the monthly statement, which, added to it, or deducted from the annual statement of receipts and expenditures, will show that no difference exists, except in the manner of their preparation.

The tables accompanying this report furnish details of the foregoing statements and accounts.

REFUNDING THE NATIONAL DEBT.

On assuming charge of this Department, June 3, 1874, the Secretary found the balance of the five per cent. loan authorized by the acts of July 14, 1870, and January 20, 1871, then unissued, to be \$178,548,300.

During the month of June proposals were received from several parties desiring to negotiate these bonds, but they were not deemed satisfactory, and were consequently declined.

On the second day of July a circular was issued by the Secretary, inviting proposals, and in response thereto bids from various parties, at home and abroad, were received, the aggregate amount of which was \$75,933,550. Of this amount, \$20,933,550 comprised the domestic bids, and \$55,000,000 the joint proposal of Messrs. N. M. Rothschild & Sons, of London, and Messrs. J. and W. Seligman & Co., of New York. The domestic bids at par and above, which were accepted by the Department, aggregated \$10,113,550, and those at less than par, which were rejected, amounted to \$10,820,000.

The proposal for \$55,000,000 excluded the acceptance of all other bids, and provided that the parties should purchase ten million on or before August 1, 1874, and the remaining \$45,000,000 at their pleasure, in several successive instalments, prior to February 1, 1875, also that they should have the option of the entire balance of the five per cent. loan, \$122,688,550, until the expiration of six months from January 31, 1875, and that the Secretary should keep an agent in London to deliver new fives and receive payment therefor. This proposition was modified, and on the 28th day of July a contract was entered into between the Secretary and Messrs. August Belmont & Co., of New York, on behalf of Messrs. N. M. Rothschild & Sons, of London, England, and associates, and Messrs. J. and W. Seligman & Co., of New York, for themselves and associates, for the negotiation of \$45,000,000 of the five per cent. bonds, the contracting parties having deposited with the United States Treasury two per cent. of the amount subscribed for, as a guarantee for the fulfilment of their agreement.

The conditions of the contract are substantially as follows: The contracting parties to have the option of the balance of the loan, viz: \$122,688,550, until January 31, 1875; to be allowed one-quarter of one per cent. commission upon the amount taken; they agreeing to subscribe for fifteen millions of the before-mentioned amount—\$45,000,000—on the first day of August, 1874, and to subscribe for the remaining amount—\$30,000,000—at their pleasure, in amounts of not less than five millions each, prior to the thirty-first day of January, 1875. The contract also allows the parties the exclusive right to subscribe for the remainder or any portion of the five per cent. bonds authorized by the acts of Congress aforesaid, by giving notice thereof to the Secretary of the Treasury prior to January 31, 1875.

The agreement, on the part of the Secretary of the Treasury, with the parties before mentioned, is to issue calls of even dates with their subscriptions for the redemption of an equivalent amount of six per cent. five-twenty bonds, as provided by the act of July 14, 1870. The subscribers agree to pay for said five per cent. bonds, par and interest accrued to the date of maturity of each call, in gold coin, United States coin coupons, or any of the six per cent. five-twenty bonds called for redemption; they also agree to defray all expenses incurred in sending bonds to London, upon their request, and in transmitting bonds, coin United States coupons, or gold coin, to the Treasury Department at Washington, D. C.

On account of the subscriptions of Messrs. Rothschild and Seligman, and their associates, and those of home subscribers; calls for six per cent. five-twenty bonds of the loan of February 25, 1862, have been made as follows:

August 1, 1874.....	\$25, 000, 000
September 1, 1874.....	15, 000, 000
October 1, 1874.....	10, 000, 000
November 2, 1874.....	5, 000, 000
	<hr/>
	55, 000, 000
	<hr/>

The excess of subscriptions over calls—viz: \$113,550—has been provided for by uncalled bonds which have been received by the Department in payment for that amount.

The larger portion of the bonds subscribed for has thus far been negotiated in Europe, where exchanges are still being made.

RESUMPTION OF SPECIE PAYMENT.

So much has been spoken and written within the last decade, and especially at the last session of Congress, on the financial questions re-

lating to and growing out of our currency system, that further extended discussion of the subject at this time would scarcely seem to be necessary. The opinions entertained and expressed by public men and communities of people, as well as the sense of Congress as heretofore indicated by the votes of the two houses, must be accepted as one of the factors of the financial problem. Nevertheless the great and paramount importance of arriving at an ultimate solution of the matter and of restoring to the Government and the people a sound and stable currency, induces the Secretary to bring the subject again to the attention of Congress, and to ask that decisive steps be now taken by the law-making power for return to a specie basis.

To attempt an enumeration of the complicated mischiefs which flow from an unstable or inconvertible currency would carry this report to inexcusable length, and, after all, would be but a repetition of what has been often said. No nation can long neglect the wholesome maxims, founded upon universal experience, that uphold public credit without suffering financial disturbances and bringing serious consequences upon its people. It will not be denied that the existing issue of legal-tender notes, as a circulating medium, would never have been made except in the great emergency of a war involving no less an issue than the preservation of the nation. Whether the argument in support of the validity of the legal-tender acts be rested upon the war powers conferred on the Government by the Constitution or on other provisions of that instrument, it is clear that Congress could not have been induced to pass such acts under any other circumstances than in a time of the most pressing and urgent need, such as a state of war only produces. The most earnest defenders of the power to issue Government obligations, and make them by law legal tender for all debts, public and private, would scarcely be found to advocate the exercise of the power except under circumstances of extreme necessity, and then only for the time of the emergency; and there is abundant evidence in the debates and proceedings of Congress, and in the statutes themselves, that it was not intended to make the legal-tender notes the permanent currency of the country. The acts authorizing the issue of such notes provided for their conversion into bonds of the United States bearing interest at the rate of six per centum per annum.

The act of March 18, 1869, in terms declares that "the faith of the United States, is solemnly pledged to the payment in coin or its equivalent of all obligations of the United States not bearing interest, known as United States notes." The same act further affirms that "the United States solemnly pledges its faith to make provision at the

earliest practicable period for the redemption of the United States notes in coin."

The purpose of the act is well expressed in its title, which declares it to be "An act to strengthen the public credit;" and that such was the effect of the act cannot be doubted, for it is an unconditional assurance on the part of the Government, not only that its notes shall be paid in coin, but that this shall be done at the earliest practicable period. The faith of the Government could not be more clearly or absolutely pledged than is done by this act of Congress, to say nothing of previous legislation.

The length of time that has now elapsed since the final overthrow of the rebellion, as well as proper regard for the faith of the nation, admonish us that initiatory steps towards the redemption of its pledges ought not to be longer postponed. It is not unworthy of remark that the era of the war will not be closed until the period of redemption shall have been reached.

It is sometimes urged by the advocates of a continuance of our paper circulation that, its amount being now definitely fixed by law, it is not liable to the fluctuations in volume which attach to a currency that may be increased or diminished at the will of the Secretary; but this suggestion leaves out of view entirely the fact that it is of little consequence where the power to change the volume of currency rests, the difference being only in the degree of probability of its use. The existence of the power at all, and the apprehension of its being called into exercise, is the evil from which mischievous consequences are likely to flow. The quality of flexibility governed by the law of trade and commerce, and which regulates the increase or diminution of the volume of the circulating medium according to the requirements of legitimate business, is of value; but that which is controlled by the legislative will and may depend upon party exigencies or the supposed necessities of the Treasury, or the demands of speculative enterprises, is objectionable in the highest degree. Such a currency is liable to sudden and violent expansion or contraction, having no necessary connection with the legitimate demands of trade and commerce.

In a country like ours, with varied industries and extensive commercial relations among its different sections and with other nations and peoples, stability of the circulating medium is indispensable to the general prosperity. Credit, which necessarily enters largely into commercial transactions, can only be steady and secure when it has for its foundation a stable currency. The quality of stability in money attaches only to coin, which, by common consent of mankind, is the

medium of exchange, and to a paper currency representative of coin, because convertible into it at the will of the holder. The reason is obvious; for coin, besides being recognized throughout the world as a medium of exchange, has a high intrinsic value, can be procured only by labor and in limited quantities which cannot be increased by statutory laws, nor suddenly by other means, while inconvertible paper money may be produced in indefinite quantities at a nominal cost, a note of the highest denomination costing no more than the lowest, and its volume depending solely on legislative enactment.

The history of irredeemable paper currency repeats itself whenever and wherever it is used. It increases present prices, deludes the laborer with the idea that he is getting higher wages, and brings a fictitious prosperity from which follow inflation of business and credit and excess of enterprise in ever-increasing ratio, until it is discovered that trade and commerce have become fatally diseased, when confidence is destroyed, and then comes the shock to credit, followed by disaster and depression, and a demand for relief by further issues.

A dollar legal-tender note, such as is now in circulation, is neither more nor less than the promise of the Government to pay a dollar to the bearer, while no express provision is made by law for paying the dollar at any time whatever; nor is there any existing provision for converting it into anything that stands in a tangible ratio to a coin dollar. As far as existing laws go, there is no reason why the legal-tender note of the denomination of a dollar should pass for one cent of gold, except so far as the Government compels creditors to accept it in discharge of obligations to pay money, and obliges the wealth and commerce of the country to adopt it as a medium of exchange. To this may be added, as an element of the value of the legal-tender dollar, the hope that the Government will sometime or other redeem its paper promises according to their import. The universal use of, and reliance upon, such a currency tends to blunt the moral sense and impair the natural self-dependence of the people, and trains them to the belief that the Government must directly assist their individual fortunes and business, help them in their personal affairs, and enable them to discharge their debts by partial payment. This inconvertible paper currency begets the delusion that the remedy for private pecuniary distress is in legislative measures, and makes the people unmindful of the fact that the true remedy is in greater production and less spending, and that real prosperity comes only from individual effort and thrift. When exchanges are again made in coin, or in a currency con-

vertible into it at the will of the holder, this truth will be understood and acted upon.

It is not intended to call in question the constitutional validity of the legal-tender acts, nor the wisdom of those who, in the midst of a rebellion which taxed the utmost resources and energies of the nation, deemed the issue of such notes essential to success. Repeated adjudications of the highest judicial tribunal of the land sustaining their validity must be accepted as conclusive of the question. All that is now meant to be asserted is, that the exigencies which required the issue of such notes have passed away, and the time has come for taking such steps as may be necessary to redeem the pledge then made. The power to do so, as well as the selection of means to that end, is with Congress. The Secretary can do neither more nor less than obey and execute such laws as Congress may enact.

While it seems to be very generally conceded that resumption of specie payment is essential to the honor of the Government and to the general welfare, the views of intelligent and well-informed persons as to the best method of resumption are so widely divergent, and the plans that have been suggested so multifarious, that the Secretary feels embarrassment in suggesting a plan, the details of which will commend themselves to Congress. But there are one or two fundamental ideas underlying the subject which, it is believed, must be the basis of any practicable plan for resumption, and are, therefore, submitted for the consideration of Congress.

It is obvious that there can be no resumption by the Government so long as the volume of paper currency is largely in excess of the possible amount of coin available for that purpose which may come into the Treasury in any year, and while no provision is made for the conversion of this paper money into anything having a nearer relation to coin; nor is it possible for the banks or people to resume so long as the large amount of irredeemable paper now in circulation continues to be by law legal tender for all private debts with reference both to the past and the future. While this state of things lasts gold will continue to flow from us, and find employment where the natural laws of trade, unobstructed by restraining legislation, make its daily use indispensable.

The Secretary, therefore, recommends Congress to provide by law that after an early and fixed day United States notes shall cease to be legal tender as to contracts thereafter made. But this provision should not apply to official salaries or to other ordinary expenditures of the Government under then existing contracts or appropriations. Between the day

thus to be fixed and the time of final resumption a sufficient period should elapse to enable the people and banks to prepare for the latter by such gradual processes in business as will neither lead to violent contraction in credit and values, nor suddenly increase the obligations of debtors. The sudden and immediate appreciation of the paper dollar to its par value in gold is not only no necessary element of redemption, but, as far as practicable, should be avoided. If during the period of the war the legal-tender acts operated as a bankrupt law, compelling creditors to give acquittances upon the receipt of less than the full amount of their debts, this is no reason why the law for resumption should now compel debtors at once to pay essentially more than they have contracted to pay. The adoption of such measures as will not suddenly increase the obligations of debtors, will go far to allay and disarm whatever popular opposition to resumption of specie payment may now exist, and, besides, would be but just to the debtor class. The day from which new contracts must be discharged in coin should be fixed sufficiently far in advance to give the people and the banks time to understand it and to prepare themselves for it. It is believed that not many months will be necessary for that purpose; but, to avoid the mischiefs already indicated, this day should precede the day of final resumption by a longer period. The time should not, in the opinion of the Secretary, be extended beyond three years, and might safely be made as much less as in the judgment of Congress would sufficiently protect the interest of debtors and avoid the evils of too sudden contraction.

The law should also authorize the immediate conversion of legal-tender notes into bonds bearing a low rate of interest, which, while inviting conversion, should not be so high as to appreciate the legal-tender notes rapidly, and thereby operate oppressively on the debtor class. As an additional inducement to the conversion of United States notes into these bonds at a low rate of interest, authority should be given for making them security for the circulation of national banks. The law should further provide the means for the redemption of such notes as may be presented for that purpose when the period of resumption shall have been reached. To this end, the Secretary should be authorized to make a loan not exceeding the total amount of notes remaining unconverted at the time of resumption, less the surplus revenue to be made applicable to such resumption. It is probable that the gradual and continued revival of business will so far increase the revenues that a large loan will not be required for this purpose; but it is advisable that the Secretary be authorized to make it in order

to meet the contingency of a failure of sufficient surplus revenues. Such a loan should be made by issuing bonds to run for such time as the wisdom of Congress may suggest, and to be disposed of from time to time as the necessities of the case may require. In the opinion of the Secretary, these bonds should run for a long period, and should bear interest at a rate not exceeding the lowest rate which the Government may then be paying in refunding its six per cent. securities. Any substantial or useful movement for resumption necessarily involves supplying the Treasury with increased amounts of coin, either by increased revenues or an adequate loan. The present condition of the credit of the Government, which would be further enhanced by the adoption of measures for return to a specie basis, leaves no room for doubt that a loan for such purpose would be readily taken at a low rate of interest. Measures should also be adopted requiring the banks to hold gold reserves preparatory to resumption on their part.

But the Secretary does not deem it proper to pursue the matter into further detail. If Congress shall conclude, as he earnestly hopes it will, that the time has arrived for the enactment of a law having for its object resumption of specie payments, its own wisdom will supply the necessary methods. That which is of the highest importance is the adoption of the definite policy of resumption. In view of the great and pressing importance of the speediest return to specie payment consonant with steadiness of business and avoidance of violent and sudden contraction, discussion of mere details in advance becomes of little practical consequence. What is demanded by the best interests of the Government and the people, and by the highest considerations of virtue and morality, is, that Congress shall undo that state of things which only the necessities of war justified or required in this respect. A wise modification of existing statutes, which neither enable nor permit the executive branch of the Government to effect the restoration of a sound currency, will leave the laws of trade free to resume their operations, and many matters of detail will adjust themselves. When the Government shall have resumed specie payment, it may be expected that gold will flow into the country in obedience to the law of supply and demand; the export of our gold product will greatly diminish and the millions of gold which now constitute only a commodity of trade will resume its proper functions by becoming again a part of the circulating medium. With the adoption of the policy of resumption, free banking may safely be allowed, and the deficit of the actual amount of coin available for circulation can be supplied by bank notes convertible into coin, in lieu of an inconvertible paper currency.

The business of the country has not yet recovered from the disasters of the last year's financial panic, the causes of which it is by no means difficult to trace. It was the direct and immediate result of that excessive development of speculative enterprises, over-trading, and inflation of credit which invariably follow large issues of inconvertible paper currency. The almost boundless resources and energies of the country must compel the gradual re-establishment of business, but capital, with its accustomed sensitiveness to danger, is slow to return to the avenues of trade. Values are fluctuating and uncertain. Labor receives its reward in a currency that is unsteady, and whose purchasing power changes almost daily. Neither the reward of labor nor the value of commodities is measured by any certain standard.

The enactment of a law having for its purpose the substitution of a sound and stable medium of exchange for an irredeemable paper currency will tend to restore confidence, and thus cause a revival of industries and general business.

There will be no better time in the future to enter upon the work of returning to a specie basis, and the Secretary feels that he cannot too strongly urge the adoption of the measures he has indicated, or such others as will more certainly lead to the desired end.

ECONOMY IN PUBLIC EXPENDITURES.

In connection with this subject, the Secretary deems it proper to suggest, for the consideration of Congress, the importance of the most rigid economy in the public expenditures. Lavish outlay of money by the Government leads to corresponding habits of extravagance among the people. An era of inflation is always one of extravagance. At such a time costly public improvements of doubtful utility are likely to be undertaken, and other unusual expenditures made. It is easier to fall into such practices in a time of inflation than to abandon them when necessity requires. The general depression following the late financial panic has compelled the people to lessen their individual expenditures, and the Government should not be slow to follow their example.

The present condition of the revenues requires the utmost economy in public expenditures, and the most careful scrutiny of the estimates herewith transmitted is invited. So far as they relate to the Treasury Department, the Secretary has required them to be kept within the appropriations of the last session of Congress, when a large reduction was effected. He is gratified to be able to express the opinion that

such reduction has not affected injuriously the public interests confided to his care, nor has it tended to obstruct or delay the public business.

Not only is rigid economy required by reason of the present condition of the public revenues, but fidelity to obligations and a just sense of responsibility to the people, to whom the Government belongs, and who contribute of their means to its support, demand it. Government cannot long exist in a prosperous condition without the confidence of the people, and that confidence will be given or withheld accordingly as the Government is faithfully, honestly, and economically administered, or otherwise. When it is understood that not a dollar is taken from the people by taxation beyond what is needful for the legitimate purposes of the Government, they will not withhold their confidence or refuse to support its financial measures. At such a time loans are freely taken and taxes cheerfully paid. It is essential to the proper strength of the Government at home, as well as to its credit abroad, that no greater taxes be levied than are required to carry on its necessary operations and to maintain the national faith and honor by prompt payment of all its obligations, and when such revenues are collected it is no less important that they be faithfully and exclusively applied to the legitimate purposes of Government.

While the indebtedness of the Government is large, and the maintenance of the national honor requires the collection of large sums by taxation to meet the accruing interest, besides other necessary public expenses, any appropriation for other purposes should be deprecated as likely to affect injuriously the public credit, and increase the difficulties in the way of return to a specie basis.

THE NATIONAL BANKS.

The report of the Comptroller of the Currency contains full statistics of the resources and liabilities, the reserves, dividends, taxation, and earnings of the national banks since the organization of the system. The recommendations and suggestions of the Comptroller in reference to the distribution of the currency, redemption, and proposed amendments to the national-bank act are worthy of consideration. From this report it appears that 2,200 banks have been organized under the national-bank act, of which number 2,028 are now in operation, and 2,004 were doing business on the 2d of October last; reports of their condition at that date having been received. As appears by their returns of that date, the aggregate capital of these banks was \$493,765,121, with a surplus, in addition, of \$128,958,106; circulation outstanding, \$333,225,298; individual deposits, \$669,068,995; loans, \$949,870,627;

specie, \$21,240,945; legal-tender notes, (including United States certificates of deposit,) \$122,846,946; redemption fund with the United States Treasurer, \$20,349,950. The capital of the forty-eight national banks of New York City was \$68,500,000, with a surplus of \$22,653,881; net deposits, \$204,620,288; loans, \$201,777,054, of which \$4,721,638 were loans on United States bonds payable on demand; \$51,478,691 were loans on other stocks and bonds payable on demand, and \$5,735,137 were loans payable in gold. The following table, exhibiting the loans of the banks in New York City at corresponding dates for the four years next preceding the current year, is given for the purpose of comparison with the statement of October 2 of the present year:

New York City.

	Oct. 8, 1870. 54 banks.	Oct. 2, 1871. 54 banks.	Oct. 3, 1872. 50 banks.	Sept. 12, 1873. 48 banks.	Oct. 2, 1874. 48 banks.
Capital.....	\$73, 435, 000	\$73, 235, 000	\$71, 285, 000	\$70, 235, 000	\$68, 500, 000
Net deposits.....	159, 751, 811	191, 304, 511	158, 034, 121	172, 010, 594	204, 620, 288
Loans—					
On U. S. bonds on demand...	\$9, 012, 964	\$5, 661, 499	\$3, 180, 738	\$2, 938, 876	\$4, 721, 638
On other stocks, bonds, &c., on demand.....	53, 809, 603	70, 185, 331	53, 409, 625	57, 916, 130	51, 478, 691
Payable in gold.....			3, 411, 738	4, 381, 571	5, 735, 137
All other.....	105, 146, 590	122, 806, 969	123, 163, 625	133, 924, 311	139, 841, 588
Aggregate.....	167, 969, 157	198, 653, 799	183, 185, 726	199, 160, 888	201, 777, 054

The aggregate call loans of these banks on the 2d of October last were \$56,200,329, corresponding very nearly in amount with the same class of loans on October 3, 1872, which then stood at \$56,590,363, showing that the character of the loans of the New York City banks has not materially changed since the panic of 1873. The net amount on deposit with these banks by other national banks was \$56,237,452. It thus appears that nearly the whole amount of the balances due to other national banks is invested in loans payable on call. Interest is paid on a large portion of the balances due to other banks, and they must be so invested as to be readily available, such deposits being subject to far greater fluctuations in volume than a similar line of commercial deposits. The banker thus makes the broker a convenience for obtaining interest on money which he could not prudently invest in commercial paper. The statistical table of the rate of interest in New York City, prepared from daily reports, shows the following results, to wit: The average rate of interest for the past year was 3.8 per cent. on call loans, and 6.4 per cent. on commercial paper, and for the six months ending October 31, 1874, the average rate was 2.7 per cent. on call loans and 5.6 on commercial paper.

The attention of Congress has frequently been called by the Secretary and the Comptroller of the Currency to the evils arising from the payment of interest on deposits, and efforts have been made by the more conservative bankers to discourage the practice. The difficulty in the way of legislation is, that, while Congress has the power to prohibit the payment of interest on deposits by the national banks, by the imposition of penalties, it has no such power with reference to the State banks and private bankers. The only practicable legislation upon this subject which would not discriminate against the national banks would seem to be the imposition of a special tax upon all interest-bearing deposits.

The act of June 20, 1874, limits the amount of legal-tender notes to \$382,000,000. The authorized amount of national-bank notes was not changed, but remains at \$354,000,000. This act provides, however, for the transfer of circulation, from the Eastern and Middle States to the Western and Southern States, as may be required to supply applications for circulation, upon an apportionment based on population and wealth according to the census returns of 1870. The act also provides for the deposit of legal-tender notes in the Treasury, and the surrender of the bonds deposited with the Treasurer as security for the like amount of circulating notes. Under this provision the banks have voluntarily surrendered \$7,714,550 of their circulation. \$6,492,285 of the notes of banks in liquidation are still outstanding, and a small amount (\$2,072,754) of the \$354,000,000 remains unissued. The whole, amounting to \$16,279,589, is now at the disposal of the Comptroller; or will be hereafter available for distribution as this circulation shall be redeemed; so that it is not probable that it will be necessary to withdraw circulation from banks located in States which are in excess for some time to come. The same act repeals the provision requiring reserves upon circulation, and requires a deposit equal to five per cent. of the circulation in the Treasury for the redemption of such circulation. The effect of this law upon the reserves of the banks as shown by their last report, (October 2,) is the release of \$20,350,748 of legal-tender notes, which is about one-sixth of the amount that would have been required under the law previously in force. The amount of cash reserves held by the banks at that time in excess of the requirements of the act was \$55,102,487, and the amount held in excess by the New York City banks was \$17,145,406.

The Comptroller suggests that the provisions of the act of June 20, 1874, in reference to the redistribution of the currency reserves and redemption, be more fully tested before any changes shall be made,

and, accordingly, no amendments are recommended to that act, unless modifications shall become necessary in adopting measures for a return to specie payment.

The foregoing tables and facts fully establish the conclusion that there is a large amount of currency in excess of the legitimate needs of business, and should serve to dispel the fallacy that greater expansion of currency is the proper remedy for the general depression and contraction of the volume of business.

COINAGE.

The report of the Director of the Mint presents in detail the operations of the mints and assay offices, and contains valuable information relative to coinage, foreign moneys, and international exchanges.

The amount of bullion operated upon during the fiscal year was—

Gold	\$68,861,594 97
Silver	15,122,151 31
Total	<u>\$83,983,746 28</u>

Deducting redeposits, bars made at one institution and deposited at another, the deposits were—

Gold	\$49,142,511 06
Silver	11,484,677 78

The gold coinage, including worn pieces recoined, was \$50,442,690; silver coinage, \$5,983,601; gold bars stamped, \$31,485,818; silver bars stamped, \$6,847,799 18.

Compared with the previous year there was an increase in the gold coinage of \$15,193,352 50; in silver coinage, \$3,037,805 80; and in gold and silver bars, \$10,816,086 57.

The trade-dollar has been successfully introduced into the oriental markets with advantage to American commerce.

A twenty-cent silver coin being required for the purpose of convenience in making change, the enactment of a law authorizing the coinage of a piece of that denomination is recommended.

The estimate of the Director of the Mint shows a gain in specie and bullion in the last two fiscal years of about \$33,000,000, and the stock of specie in the country to be about \$166,000,000.

The estimated increase of coin and bullion is gratifying, being one of the evidences of a gradual recuperation of the country from the effects of a destructive civil strife; and, in connection with an annual production of about \$70,000,000 of the precious metals, affords encouragement that a stock of coin may, within reasonable time and with

favorable legislation, accumulate to an extent sufficient to enable resumption of specie payments to be undertaken and maintained.

There would appear to be no doubt that bullion converted into coin will, as a general rule, remain longer in the country than if left in an uncoined condition to seek foreign markets. Our policy should, therefore, be to encourage the coinage of both gold and silver.

With respect to the charge made under existing laws for the coinage of gold, which in this country is the standard metal, it no doubt tends to create an adverse exchange, and causes bullion to be exported to London, where no charge for coinage of gold is made.

The expediency of continuing the charge in the present financial condition of the country may well be doubted.

The attention of Congress is invited to the explanations of the Director of the Mint in connection with the course of silver bullion.

With a view to the resumption of specie payments, it is important to manufacture a large quantity of silver coin to take the place of the fractional notes, and, as its preparation at the mints will require considerable time, it is recommended that authority be given the Secretary to commence the manufacture of such coinage, beginning with the smallest denomination, and to gradually withdraw the fractional notes.

The system of computing sterling exchange on the fictitious or assumed par of four shillings and sixpence to the dollar, and the equivalent, \$4.44 $\frac{1}{2}$ to the pound, which had been in use for a long period, ceased on the 31st of December last, under the provisions of the act of March 3, 1873, which fixed the par of exchange between the United States and Great Britain at \$4.86,6 $\frac{1}{2}$ to the pound, that sum being the value in United States money of a standard sovereign, compared with the pure gold contained in the standard gold dollar of the United States.

The new system has many advantages over the old one, especially in simplicity, and having an absolutely correct basis.

REVENUE FROM CUSTOMS.

The past and present condition of the receipts from customs constitutes the general guide to estimates and recommendations respecting that branch of the public revenue.

For the year ending June 30, 1874, the decline in receipts from the previous year was considerable—falling off from \$188,089,522 to \$163,103,833, a loss of nearly \$25,000,000. The receipts for the first quarter of the current fiscal year were two and a half millions less than for the corresponding period of the last year. The receipts for the

months of October and November, 1873, were \$21,243,333 25. For the same months of the current year they were \$22,755,811.

The act of June 6, 1872, admitted large classes of manufactures to a reduction of ten per cent. of the duties prescribed by previous statutes, without designating specifically the articles to which the reduction should apply, leaving much room for construction in the practical application of the act to articles of new design or of particular combinations of materials. This act was followed by a system of extreme pressure for reduction, claimed through changes of classification of articles, and advantage was sought to be taken of every doubtful construction of all parts of the act.

During the years 1873 and 1874 there was a good deal effected in the way of reduction of duties through changes in form or component materials of merchandise, intended to answer the same purpose in consumption that articles and fabrics charged with a higher rate duty had previously answered. Very large substitutions of materials other than wool have been made for fabrics previously paying the duty charged on woollens. Silks, linens, and cottons have been similarly imitated, while the true rate of duty was avoided in some cases, and sought to be avoided in others, by claiming them as subject to rates of duty prescribed in the acts of 1861-'62 as manufactures of mixed materials.

Some portions of the reductions thus claimed are admitted in the revision of the statutes of 1874, while others are rejected as not properly authorized. It has been ascertained, as the result of careful calculation, that a concession of the reduced classifications claimed in the large number of appeals made to the Secretary during the year 1874 would have reduced the revenues so far as to seriously embarrass the Treasury. This urgency for reduction is not now so great, and there is more general acquiescence in reasonable and proper construction of the statutes by those who would at any time be content with an equal administration of such laws. It is the purpose of the Department to render them equal and uniform in their application, as far as practicable and consistent with the letter of the law, and to administer them with such energy as shall leave none in doubt as to their true meaning. In the application of the revised statutes questions of construction often arise, but the Department has freely announced the principles of construction believed to be applicable, and in this it has had the support of recent decisions of the courts. No doubt is entertained that the positions assumed by the Department in this respect will bear any test of review to which they may be subjected—a matter

here alluded to only in the hope of inducing acquiescence in the intent of laws, which, if equally enforced, cannot operate prejudicially against any class or section.

The general depression of business resulting from the panic of September, 1873, has been followed by unusual delay in forwarding the crops. Prices in all the markets, foreign and domestic, have not been sufficiently high to induce shippers to make the usual investment in moving the crops, and the result is that the demand for consumption of foreign merchandise usual in the West and interior at this season is held in reserve. As a consequence of this absence of demand for foreign merchandise, purchases for the interior and the West have been greatly restricted, and with reasonable caution importers have avoided assuming the burden of stocks of goods not likely to be readily taken off their hands for consumption. In what manner or at what time this constraint will be entirely relieved, it is not easy to say; but it would be wholly without precedent to find such abundant production as has marked the present year, without remunerative demand for consumption, for any considerable time. It is a reasonable inference that this state of things will yield as the wants of Europe for our surplus crops are developed in the coming year, and that general commerce, with the revenues to be received from it, will revive accordingly. For the present, it is of the highest importance to protect the revenue provided by law in the most faithful manner. Through a uniform and thorough enforcement of existing law, much may not only be saved in direct results, but many of the complaints arising from supposed inequality and obscurity may be removed. The actual receipts from customs are greatly affected by such vigilance, and it is the interest alike of the Government and the merchant that there shall be no uncertainty as to the meaning of the law, and that settlements should be made promptly and justly. Those who most directly represent the commercial interests have been right in demanding this course, and no doubt is entertained that well-directed efforts to that end will prove satisfactory, even if they do not at once accomplish all that may be ultimately done.

Referring to the suggestions frequently made in favor of modification of the laws imposing duties on imports, and treating the subject purely as one of revenue, it is not safe to say that any reduction of rates on particular classes of goods can be admitted while the demand of the Government for gold is as large as at present, without compensation by increased rates on other classes. Experience has shown that there is usually great loss and injury to individuals in readjustment of duties to which the commercial interests have become accustomed.

It is, however, undeniable that there are inequalities and incongruities in existing laws imposing duties on imports, and that there is demand for their revision, which, in many respects, seems to be worthy the consideration of Congress. Should it be the pleasure of Congress to enter upon this work of revision, it is recommended, in order to avoid the difficulties attending hasty and partial modifications, that provision be made by law for the appointment of a commission to prepare the details of a bill for this purpose and to report to the next Congress.

It is certain that the aggregate amount now received from this source is necessary for revenue to meet demands, which cannot be safely stated at less than \$160,000,000 in gold, besides the receipts from internal revenue and other sources. The impost statements for 1872-'73 show how heavily the revenues from customs were depleted by the reduction of 1872, coffee alone having yielded \$10,969,098 77 in 1871, and \$7,192,074 91 in 1872. On the importations of coffee, in 1873, the rate of three cents per pound would have yielded nearly \$9,000,000, and two cents per pound almost \$6,000,000.

The following table exhibits the annual imports of coffee and tea from 1871 to 1874, inclusive, with the total value thereof, and the average price per pound in the countries of their production:

Statement of imports of Coffee and Tea during the four fiscal years (ended June 30,) 1871 to 1874, inclusive.

Fiscal years ended June 30.	Coffee.		Average cost per pound at place of shipment.	Tea.		Average cost per pound at place of shipment.
	Pounds.	Aggregate cost at place of shipment.		Pounds.	Aggregate cost at place of shipment.	
1871.....	317,992,048	\$30,992,869	9.74 cents.	51,364,919	\$17,254,617	33.60 cents.
1872.....	298,805,946	37,942,225	12.69 "	63,811,003	22,943,575	36.00 "
1873.....	293,297,271	44,109,671	15.00 "	64,815,136	24,466,170	37.74 "
1874.....	285,171,512	55,048,967	19.34 "	55,811,605	21,112,234	37.82 "

This record of foreign prices for coffee tends strongly to the conclusion, making due allowance for the effect of short crops on prices, that the duty repealed by the act of 1872 was added to the selling price abroad, with no advantage to consumers here, while the country, as a whole, has paid more than before for the entire stock. The repeal of the duty on tea caused little or no reduction of prices to consumers here, but an increase of prices abroad.

The circumstances under which duties on imports are collected are such as to bring into play the most powerful forces of self-interest. The contest between regular importers for precedence in the market,

and, therefore, for success on the one hand, as against failure on the other, often turns upon very small distinctions, apparently of little consequence at the moment. A slight difference in the rate of duty paid in one case, less than another, often becomes of the greatest practical importance to the importer. It is sometimes said that the interest of the merchant to evade the duty is not great enough to induce the attempt; but experience has shown that none other than the most rigorous enforcement of law and the power to inflict severe penalties suffice to protect the interest of the Government and to meet the efforts constantly made for evasion of the duties levied by law. For this reason the laws of all countries where customs duties are imposed have been uniformly and necessarily severe, declaring forfeiture and penalty as the indispensable condition of the violation of revenue laws. The history of legislation in this respect in Europe is unbroken. A series of preventive and penal acts of the most decisive character may be found everywhere, whatever may be the recent relaxation of the rates of duty or the increase of the list of articles free of duty. In the United States, the rates of duty for some years past have been high, much higher than are imposed in most other countries; but the consumption of foreign merchandise is large and the market eager and indiscriminating, the quantity taken even at high cost being greater in proportion to the population than in any foreign country importing from other countries.

At the last session of Congress measures were proposed, and, in part, enacted, looking to the relief of merchants and others who complained of what they claimed to be unnecessary severity of the revenue laws, imposing penalty and forfeiture for violations thereof. Whatever errors may have existed in the administration of these laws, or whatever extreme steps may have occasioned the legislation of the last session, it is still true that the penal provisions, in most important particulars, were no more stringent than those existing since the early history of the country.

The earlier acts relating to duties on imports, perhaps, imposed the severest penalties known to our statutes, and these laws remained almost without material modification in this respect until the last session of Congress, but their administration was modified, by the power of remission conferred upon the Secretary, so far as to rarely involve forfeiture of vessels or the imposition of the extremest penalties. It was the conspicuous character of the penalties recently imposed that excited public attention and induced the modifications embodied in the act of the last session.

In the light of the experience of this and other countries in the collection of duties on imports, it must be considered that any material change in the policy or manner of protecting the revenues by the imposition of penalties and forfeitures is necessarily tentative. It is absolutely indispensable that the revenues shall be collected, and in their collection the interests of the Government and the honest importer are the same. Both require that whatever the law declares to be the rate or amount of duty shall be equally and inflexibly enforced. Evasions of an apparently small proportion of these duties become the means of serious injury, if not ruin, to the honest merchant whose business is undermined by such competition, and often result in great loss of revenue. While it is not yet demonstrable that the present tendency to decline in revenue from customs is sensibly influenced by any other cause than the decline of importations, there are grave reasons for apprehending serious results from any legislation depriving the Government of the most efficient means for the detection of fraud and power to inflict the severest penalties in extreme cases. It cannot be doubted that the legislation of the last session of Congress has created a popular belief that smuggling is less hazardous, and violations and evasions of the law less dangerous, than formerly, and it is not difficult to see to what results such a belief is likely to lead.

The sum placed at the disposal of the Secretary, by the act of the last session of Congress, is inadequate for furnishing compensation for the detection of frauds upon the revenue. The last section of that act makes it the duty of the Secretary to make compensation to persons who would, under former laws, have been entitled to share in the distribution of forfeitures, and, under this provision, a large proportion of the sum placed at the disposal of the Secretary by that act became unavailable for use in cases of future violations of the law.

The decline of receipts from customs is suggestive of the importance of reducing the aggregate expenses of collection, and the attention of the Department has recently been given to this subject in a way that has already produced some favorable results, and still further reduction will be accomplished. It is, however, impracticable to make such reduction exactly, or even approximately, proportionate to the falling off in receipts, since the cost of maintaining the minimum organization at any given port is the principal part of the expense, and this cannot be avoided, or diminished, without incurring danger of loss of the revenue at such port.

XXVIII REPORT OF THE SECRETARY OF THE TREASURY.

RECEIPTS FROM INTERNAL REVENUE.

The report of the Commissioner of Internal Revenue presents a satisfactory exhibit of the revenues in charge of that bureau.

The decrease from each source of internal revenue for the year ending June 30, 1874, as compared with the fiscal year 1873, appears from the following statement:

Sources.	1873.	1874.	Decrease.
Spirits	\$52,099,371 78	\$49,444,089 85	\$2,655,281 93
Tobacco	34,386,303 09	33,242,875 62	1,143,427 47
Fermented liquors	9,324,937 84	9,304,679 72	20,258 12
Banks and bankers	3,771,031 46	3,387,160 67	383,870 79
Penalties, &c	461,653 06	364,216 34	97,436 72
Adhesive stamps	7,702,376 85	6,136,844 64	1,565,532 21
Back taxes under repealed laws	6,329,782 00	764,880 14	5,564,901 86
Total	114,075,456 08	102,644,746 98	11,430,709 10

The decrease in the receipts from spirits is due to the small production of brandy in 1874, in consequence of the partial failure of the fruit crop in 1873; the earlier collection of special taxes in 1874 than in 1873; the reduction in the value of warehouse, rectifiers', and dealers' stamps by act of June 6, 1872, which reduction operated during the whole of the fiscal year 1874, but during only eleven months of 1873; and the smaller collections from repealed taxes relating to spirits in 1874 than in 1873.

The falling off in the receipts from tobacco is owing chiefly to the abolition of the system of bonded warehouses, under act of June 6, 1872, by which large quantities of manufactured tobacco were placed upon the market during the fiscal year 1873, and to the increased activity given during the early part of the same year to the movement of plug tobacco by the reduction in the rate of tax from 32 to 20 cents per pound.

The act of June 6, 1872, so far as it relates to a reduction of taxation on banks and documentary stamps, did not go into full operation prior to the last fiscal year.

The number of brewers engaged in the production of fermented liquors during the fiscal years 1873 and 1874 was as follows:

In 1873	3,554
In 1874	2,524
Decrease	<u>1,030</u>

During the fiscal year 1873, over five millions were collected from income as back taxes, and five hundred thousand from gas, items no

longer taxable, and collections of past-due taxes, under repealed statutes, are of course constantly decreasing.

The receipts from internal revenue for the first quarters of the fiscal years ending June 30, 1874, and 1875, were as follows:

First quarter of 1874.....	\$25,640,454 41
First quarter of 1875.....	26,314,615 33
Increase.....	<u>674,160 92</u>

The aggregate receipts for the months of October and November, 1873, were \$13,863,029 97, and for the same months of 1874 they were \$17,476,202 99.

Without some unexpected interruption of the industries upon which these taxes are imposed, the full amount of the estimate hereinbefore presented will be realized.

The suggestion of the Commissioner that the taxes now collected by stamps on bank checks, matches, perfumery, cosmetics, &c., may be abolished, and compensation made therefor by increasing the tax on spirits ten cents per gallon, is worthy the consideration of Congress. By making this change the items of internal taxation would be considerably reduced, and the system simplified without loss of revenue. The means now in use for the collection of tax on spirits will, it is believed, secure the collection of the increased amount.

EXPORTS AND IMPORTS.

The comparative coin value of the exports and imports of the United States for the last fiscal year, as appears from official returns to the Bureau of Statistics, may be exhibited as follows:

Exports of domestic merchandise.....	\$569,433,421 00
Exports of foreign merchandise.....	16,849,619 00
Total exports.....	<u>586,283,040 00</u>
Imports.....	<u>567,406,342 00</u>
Excess of exports over imports.....	<u>18,876,698 00</u>
Exports of specie and bullion.....	\$66,630,405 00
Imports of specie and bullion.....	28,454,906 00
Excess of exports over imports.....	<u>38,175,499 00</u>
Total excess of exports of merchandise, specie, and bullion, over imports of same.....	<u>\$57,052,197 00</u>

While these returns are believed to be reasonably accurate as regards the exports by sea, it has been found impracticable to obtain

complete statements of our exports to Canada, owing to the fact that manifests, containing the quantities and values of merchandise exported in railway cars, are not legally requirable. Detailed statements have been received, however, from the Commissioner of Customs of the Dominion of Canada, from which it appears that the coin value of our exports to Canada during the last fiscal year was \$10,200,059 in excess of that returned by the United States customs officers, which would increase the exports for the last fiscal year as above stated, by that amount.

It is proper to remark in this connection that merchandise of the value of \$17,878,225 was withdrawn from bond for consumption, in excess of that entered for warehouse, during the year.

The export of coin and bullion was \$24,952,138 less than for the preceding year, while the exports of domestic merchandise have increased \$63,803,118.

There appears to have been a decrease in importations for the last year of \$74,729,868 as compared with the previous fiscal year, and of \$59,188,735 as compared with the fiscal year ended June 30, 1872.

The following imports show an increase in value, respectively:

Coffee, \$10,941,570; molasses, \$1,046,773; salt, \$556,127; flax seed, \$447,229; brass and other metals, \$475,439; medicinal barks, \$418,436; coal, \$410,762; hair, \$408,826; raw hemp, \$328,994; indigo and cochineal, \$353,474; unmanufactured wood, \$384,810; articles exported and returned, \$1,287,622; opium, \$561,726; spices, \$586,642; barley, \$2,838,672; dress goods, \$1,714,838.

Those exhibiting a decrease in importation are principally unmanufactured wool, \$12,183,632; manufactures of wool, \$4,149,298; raw silk, \$2,606,613; manufactures of silk, \$5,893,253; fine linen, laces, and other manufactures of flax, \$2,955,636; cotton goods, \$7,007,455; kid gloves, leather, and manufactures of leather, \$1,107,528; furs, \$379,427; hides and skins, \$1,281,565; jute and jute butts, \$1,471,727; paper stock, \$1,058,297; paper and paper hangings, \$734,872; horse-hair, \$792,675; old and scrap iron, \$5,148,370; copper ingots, \$2,347,626; manufactures of copper, \$887,836; pig and bar lead, \$1,094,240; tin plates, \$2,000,727; watches, \$900,531; jewelry and precious stones, \$876,997; fancy goods and perfumery, \$468,986; tobacco, snuff, and cigars, \$1,304,002; wines and liquors, \$622,000; fruit and nuts, \$1,392,044; sugar, \$829,490; tea, \$3,353,860; dutiable chemicals, \$873,711; chemicals, drugs, and dyes, \$1,444,919; dye woods, madder, argols, bleaching powder, and nitrate of soda, \$713,083; soda ash, \$928,448; earthen, stone, and china ware, \$1,133,570; common

window glass, and glassware, \$1,399,341; lumber, \$2,694,327; crude India rubber and gutta percha, \$703,821.

There was a falling off in the importation of iron and steel and their products of \$20,366,536 in value, upon the following articles: Rails, \$8,982,267; steel and manufactures of steel, \$3,324,513; pig iron, \$3,915,747; bar iron, \$2,266,170; sheet, hoop, and band iron, \$1,169,308; machinery, \$400,192; anchors, chains, cables, castings, and hardware, \$308,339.

There was also a decrease in the importation of live animals of \$702,381, and of provisions of \$849,331 in value.

Of domestic products exported, the following articles show an increase in value, in currency: Wheat, \$49,969,205; wheat flour, \$9,876,430; rye and rye flour, \$1,440,999; corn and corn meal, \$1,029,829; cheese, \$1,400,985; butter, \$139,462; pork, \$801,677; beef and tallow, \$1,576,044; fish, \$603,712; leaf tobacco, \$7,710,046; oil cake, \$487,798; horned cattle, \$454,900; hogs, \$838,435; agricultural implements, \$503,839; timber, wood, and manufactures of wood, \$2,233,919; coal, \$909,675; manufactures of hemp, \$691,021; iron and manufactures of iron, \$846,197; fire-arms, \$1,158,269; sailing vessels sold to foreigners, \$371,407.

The decrease in the exportation of domestic products appears principally in the following articles: Raw cotton, \$16,019,489; bacon, hams, and lard, \$3,576,025; hides, \$1,044,641; furs and fur-skins, \$391,185; leather and manufactures of leather, \$518,976; sewing machines, \$556,424; crude mineral oil, \$910,354; crude turpentine and rosin, \$585,565; and silver ore, \$969,303.

COMMERCE AND NAVIGATION.

Little improvement is observable in the foreign carrying trade. Over 72 per cent. of our imports and exports, during the last fiscal year, was carried in foreign vessels. This ratio is, however, a somewhat better exhibit than for the fiscal year 1872, when 76 per cent. of this trade was transported in vessels of other nations. It is estimated that, prior to 1860, from 75 to 80 per cent. was done in vessels of the United States.

From the report of the Register of the Treasury, the total tonnage of vessels of the United States appears to be 4,800,652 tons, being an increase over that of the fiscal year ended June 30, 1873, of 104,626 tons, notwithstanding the omission from the official returns, under the act of April 18, 1874, of canal-boat tonnage amounting to 133,065 tons.

The tonnage of vessels built during the last fiscal year, as given in the report of the Register, is 432,725 tons; which amount exceeds that

of the preceding year by 73,479 tons, and is greater than that of any year since 1855.

From July 1 to November 10, 1874, official numbers have been awarded by the Bureau of Statistics to 684 vessels, whose carrying capacity amounts to 169,654 tons. Of these, 213 were new sea-going vessels, varying from 100 to 5,000 tons, with an aggregate tonnage of 120,972 tons. Of this number, twenty-nine vessels measured over 1,000 tons, three over 2,000 tons, while two were iron steamships of 5,008 tons each.

REVENUE MARINE.

During the past year the three steam-vessels in process of construction for the Revenue Marine at the date of the last annual report of the Secretary have been completed and put in commission. They are wooden vessels, of excellent model, thoroughly built of the best material, strong and fast, and admirably suited to the work required of them. In the design of their steam-machinery special pains were taken to introduce the latest well-established improvements to secure speed and economy of fuel. There being great differences of opinion among engineers as to the relative value of different types of engines, and it appearing that all operated successfully, it was decided to use different engines in these steamers, the boilers, screws, and hulls being the same. Upon their completion, at the request, and with the co-operation of the Navy Department, trials on a scientific basis were made of their steam-machinery; the report of which has been published, and will, it is believed, be found of great value.

These three vessels are of about 250 tons each, and have displaced four old ones having an aggregate tonnage of 1,320 tons. Their completion practically accomplishes the reorganization of this branch of the service, which has been in progress during the last three years upon the plan recommended by the commission appointed December 16, 1869, whose report was submitted to Congress May 26, 1870. (Ex. Doc. No. 93, 41st Cong., 2d Session.) For nearly all the old slow and unwieldy sailing craft, and the large steamers of heavy draught and complicated machinery, which were ill-adapted to the requirements of the service and expensive to maintain, small steamers of light draught and good speed have been substituted, effecting a reduction in the tonnage of the fleet of nearly 2,000 tons; reducing correspondingly the number of men employed and otherwise lessening the expenses of maintaining the service, while greatly increasing its efficiency. Equally important changes have been made in the character of the official corps, through

REPORT OF THE SECRETARY OF THE TREASURY. XXXIII

the removal of incompetent officers and the institution of a rigid professional examination of candidates for admission. Constant improvement has attended the progress of the reorganization, and the benefits already derived indicate even better results than were anticipated.

The following comparative statements of the annual cost of maintaining the service, and of the services rendered by it before and since the commencement of the reorganization, well illustrate the advancement that has been made:

Expenses of the Revenue Marine for the fiscal years ending—

June 30, 1865.....	\$1, 229, 434 04	June 30, 1870.....	\$1, 133, 670 15
June 30, 1866.....	1, 177, 230 70	June 30, 1871.....	1, 121, 026 43
June 30, 1867.....	1, 167, 125 41	June 30, 1872.....	930, 249 81
June 30, 1868.....	1, 293, 661 67	June 30, 1873.....	995, 308 88
June 30, 1869.....	1, 185, 702 26	June 30, 1874.....	903, 601 83

Previous to the year first named the expenses of the Revenue Marine Service were kept with the accounts of the general expenses of collecting the revenue from customs, and cannot be easily ascertained.

Statement of services performed by revenue vessels during the years 1860-1870.

Years.	Vessels assisted in distress.	Seized or reported for violation of law.	Miles sailed.	Boarded and examined.	Lives saved.
1860	88	96	112, 939	11, 095	5
1861	129	111	159, 574	12, 991	20
1862	134	143	147, 455	9, 728	23
1863	117	118	174, 111	9, 386	19
1864	61	103	99, 326	38, 815	3
1865	116	90	126, 552	17, 375	7
1866	143	133	192, 597	8, 607	33
1867	126	154	192, 313	10, 850	14
1868	108	83	155, 910	7, 923	25
1869	109	79	156, 910	7, 927	25
1870	175	149	105, 903	9, 386	18
Total	1, 306	1, 259	1, 623, 590	144, 083	192
Average per year.....	119	114	147, 599	13, 098	17

[This statement is made by calendar years for the reason that the reports from which it is compiled were so made.]

Statement of services performed by revenue vessels during the fiscal years 1872-1874.

Fiscal years ending—	Vessels assisted in distress.	Seized or reported for violation of law.	Miles sailed.	Boarded and examined.	Lives saved.
June 30, 1872.....	219	1, 594	166, 098	24, 932	37
June 30, 1873.....	210	1, 605	185, 668	30, 543	109
June 30, 1874.....	153	1, 810	169, 882	27, 748	4
Total	582	5, 009	521, 648	83, 223	150
Average per year.....	194	1, 669	173, 882	27, 741	50

[Of the 5,009 shown in this statement as the total number of vessels seized or reported for violation of law, 3,119 were returned by the two New York harbor-boats, which previous to 1871 made no returns. Leaving this number out of the account, the average during the last three years is 630.]

The number of vessels now in commission is thirty-four, of which thirty are steamers and four sailing vessels. They are so distributed as to embrace in their cruising grounds the entire coast of the United States, with the exception of a portion of the Pacific coast, and afford reasonable protection against the smuggling of goods into the country by the cargo. For the portion of the Pacific coast alluded to, a vessel was authorized to be built at the last session of Congress, and plans and specifications for her construction are now in preparation.

LIFE-SAVING SERVICE.

There have been erected during the past year twenty-two new life-saving stations, as follows: Five on the coast of Maine, one on the coast of New Hampshire, five on the coast of Massachusetts, one on the coast of Rhode Island, three on the coast of Virginia, and seven on the coast of North Carolina. They are completely equipped, and were manned for the winter's service on the first of the present month. Contract has been entered into for the construction of six stations on the coast of Maryland and Virginia, between Cape Henlopen and Cape Charles, under authority of the act of June 20, 1874, and arrangements will be made for the erection of two other stations between these capes, on the coast of Delaware, as soon as possession of the sites selected for them, which are the property of the State, can be obtained.

When these stations are completed and put in operation, the Atlantic coast, from Quoddy Head to Cape Hatteras, with the exception, perhaps, of the vicinity of Point Judith, will be well protected. South of Cape Hatteras nothing is needed, except the houses of refuge provided for by the act above referred to. Early steps will be taken for the building of these. Sites have been secured for the thirty stations authorized for the great lakes, and plans and specifications for the buildings are being prepared. It is expected that these stations will be completed in season for use during the autumn of next year. Measures will also be taken to have the stations authorized for the Pacific coast in readiness for occupancy next winter.

There have been in operation during the past year eighty-two stations. They are all located in the three districts designated as the Cape Cod district, Rhode Island and Long Island district, and the New Jersey district, which embrace the most dangerous portions of the Atlantic coast.

The reports of the superintendents show that during the season of 1873-'74, forty-eight vessels, valued, with their cargoes, at \$2,331,606, and having on board 1,166 persons, were driven upon these shores.

In twenty-nine instances the life-saving apparatus was called into requisition, and 303 persons were rescued by it. In the other cases its use was not required, but assistance of some sort, in administering to the comfort of the shipwrecked or in saving property, was rendered in nearly all by the force of the service. Of the amount of property jeopardized, only \$457,282 was lost, and the number of lives lost was but two. Both of these were caused by the falling of the mast of a vessel when she struck—a case in which, of course, life-saving appliances were not available. The number of days' shelter afforded shipwrecked persons at the stations was 494.

The life-saving service has now been in operation under the present system three years on the coasts of Long Island and New Jersey and two years on the coast of Cape Cod. The statistics of disasters upon these coasts during this time are reported as follows:

Number of wrecks.....	102
Number of lives imperilled.....	1, 607
Number of lives saved.....	1, 604
Number of lives lost.....	3
Number of shipwrecked persons sheltered and succored at stations.....	149
Number of days' shelter afforded.....	571
Total value of property imperilled.....	\$3, 685, 936
Total value of property saved.....	2, 758, 281
Total value of property lost.....	927, 655

Almost all the disasters which occur upon these coasts are from the stranding of vessels, and it is against death and loss of property resulting from this class of disasters that the life-saving service, as thereon established, is designed to afford protection. The success of the system, which the foregoing statistics imply, is certainly all that could be hoped for. It is hardly to be expected that an equal measure of success will be attained upon the lakes, where the causes and character of a large proportion of the disasters are of a different nature. That the benefits to be derived from the extension of the service there, however, will amply justify the expense involved cannot be doubted.

In the prosecution of inquiries essential to compliance with the requirements of the second section of the act of March 3, 1873, directing the Secretary of the Treasury to report to the House of Representatives "the points on the sea and lake-coasts of the United States at which the establishment of life-saving stations would best subserve the interests of commerce and humanity," valuable statistics of disasters to shipping, which have occurred upon our coasts within the last ten years, were gathered, with much trouble, from underwriters wreck-commissioners, officers of the customs, light-house keepers, and

all other available sources, and all practicable means were taken to verify them. Although important statistics of some disasters are lacking, it is believed that the information obtained is very nearly correct. As these statistics afford information of considerable interest to ship-owners, underwriters, and persons engaged in commerce generally, it has been thought proper to have them arranged in tables with respect to years and months, to classes of vessels, to kind and cause of disaster, to tonnage, to locality of disaster, &c. These tables may be found in the appendix to this report.

Reports of the statistics of disasters to shipping, important as they are, were never authoritatively required by the Government until the act of June 20, 1874, directed the owners and masters of vessels to supply them. At the commencement of the last fiscal year, however, the customs officers of the various ports of the country were directed to obtain and forward to the Department the particulars of all disasters occurring to vessels within their collection districts, or to vessels owned therein, where it was possible to obtain them. The returns received were very full. They have been tabulated, as above described, and wrecking charts, upon which is shown the exact locality of each disaster, have been prepared. The tables may be found in the appendix.

LIGHT-HOUSE SERVICE.

The Light-house Establishment, which exceeds in magnitude that of any other nation, providing as it does for the necessities of a coast line, including the great northern lakes, over ten thousand miles in distance, besides an extent of four thousand seven hundred miles on inland rivers—making a total of over fourteen thousand miles—keeps pace with the demands for increased aids to commerce and navigation.

Within the past year twenty-five light-houses, two light-ships, seven fog-signals, eight beacons, and twenty-seven buoys, have been established. The total number of such aids to navigation now in use in the United States, is 546 light-houses, 23 light-ships, 42 fog-signals, 382 beacons, and 2,865 buoys.

It appears from the report of the Light-house Board that, from the first, means have been adopted not only for introducing the improvements which have been made in foreign countries, but also, by original investigations, to add to the efficiency of the system. In the latter the Board has recently been successful in the introduction of new materials of illumination, and of greatly improved fog-signals.

Weekly meetings of the Board, instead of quarterly, as formerly, have been held during the past year, affording increased opportunities for the discussion of new methods and deliberation upon proposed improvements, as suggested by recent scientific discoveries and the practices of foreign countries; and a series of special investigations have been commenced, with the view to determine how far the changes, suggested as possible by the late engineer secretary as the result of his recent examination into the systems in use abroad—alluded to in the last annual report of the Secretary of the Treasury—may be with advantage introduced into our own system.

COAST SURVEY.

The operations of the coast survey within the present year again illustrate the special utility of that work. Near several of the sailing courses on the Atlantic coast and on the Pacific, dangers that would elude ordinary care in hydrographic research have been developed, and made known to navigators. The data, scientific and practical, gathered in all branches of this important service, and on record for future uses, and the experience of the officers employed, are now sought by the governmental and other commissions for determining questions committed to them, whether in regard to boundaries, measures for the preservation of harbors, special structures subject to the action of tides and currents, or for increasing local facilities in navigation. Several routes suggested for an interoceanic ship canal have been traversed by officers of the survey, and one of them now acts as a member of the commission for devising means to improve the outlet of the Mississippi river.

In the prompt issue of charts with exact delineation of the shores, and of tables predicting the tides for each day of the year; the large and steadily increasing number of points precisely determined in latitude and longitude; and development of the law of magnetic variation for the entire area of the United States, the survey well deserves the wide repute which its organization has hitherto maintained for public usefulness.

That not one, even of the oldest States in the Union, has at this day a map of its surface sufficiently accurate for any other than purposes of travel, is now an inconvenience severely felt, but is not matter of reproach as regards the States or the General Government.

Kingdoms, restricted in shore line, and scarcely equal to either of our States in area, but with resources comparatively vast, enlisted their ablest scientific men years ago in such work, and now have maps

adequate for geological surveys, or for any other economical requirement. Our own Government, in happy foresight of the present needs, provided for an exact and continuous survey of the Atlantic, Gulf, and Pacific coasts of the United States, and that work, unrivalled in precision by any other geodetic survey, is now far advanced. While in its progress all requirements for commerce and navigation have been met, much has been incidentally done for the future interests of the interior. By connecting the surveys of harbors and tidal rivers, and proving their geographical relation precisely, the States of the Union are furnished, for their ultimate surveys, with a basis of accuracy not attainable in any other feasible way. It is evident that for such maps as to other nations have proved indispensable in their industrial progress, our States must found their final surveys on points well determined in their relation to the coast. All available means, therefore, are due for maintaining the present scale and system of work in the survey of the coast, both in regard to its main purpose, and in order that the States may have collateral advantage in commencing their ultimate surveys. Many years must elapse before the States are able to complete their final maps, but the present need for them has been repeatedly brought to the notice of this Department.

MARINE-HOSPITAL SERVICE.

Although the rate of hospital dues was doubled by the marine-hospital act of 1870, the average yearly collection of such dues has not yet been correspondingly increased, as compared with the average of the three years preceding the passage of that act. And this, notwithstanding there has been, since then, an increase of about fourteen and one-half per cent. in American tonnage, exclusive of vessels engaged in the fisheries, and of thirty-six per cent. in the amount of hospital relief required.

According to the most reliable data obtainable for the ascertainment of the proportion of crew to tonnage, there are upwards of 157,500 seamen employed on American vessels subject to hospital dues. As the actual period of service in the merchant marine averages about nine months per annum, there should have been, instead of \$346,676, the amount received last year, an aggregate of about \$567,000, a sum amply sufficient to make the service self-sustaining.

An examination into the causes of this deficiency leads to the belief that it is largely due to defects in the mode of collecting the dues. The statute authorizes the master or owner of every vessel, subject to hospital dues, to retain out of the wages of each of his crew, the sum

of forty cents per month for each month of service, which sums he is required to pay to the collector of customs at certain specified times, accompanied by a true statement of the number of men and the length of service of each man since last payment of hospital dues; and the Secretary of the Treasury is authorized to direct the preparation of "all needful regulations for the mode of collecting the same."

It is claimed that these regulations, although modified in 1873, still entail, in the character of the hospital-dues return, an onerous amount of clerical labor on masters and owners, men not accustomed to such work; that much of the information is useless, as for example, the rank and name of each seaman employed, the seaman's name being seldom satisfactory evidence of his identity, while upon the western rivers the return of the names is impracticable, the members of a crew often changing more than once on a single trip; and, finally, that as there is no mode provided for verifying the account, there is every inducement to make loose and inaccurate returns. These defects are thought to be sufficient to account for the disparity between the sum actually received and that authorized to be retained from the seamen's wages, and, in consequence of which disparity, either the relief facilities must fall short of the requirements or the Government make good the deficiency.

A more direct and efficient mode of collection would be, it is conceived, by assessing dues according to a schedule of the average number of men required to safely navigate vessels of various sizes, rigs, and kinds of traffic. This assessment could be readily verified by the ship's papers, now required for other purposes. If Congress shall see fit to so modify the act, it is believed the returns may be much simplified and the receipts correspondingly increased.

The chief points of interest in the administration of this service, during the past year, are the continued reduction of the mortality rate and of the average stay in hospital, both fairly attributable to increased efficiency in the modes of supervision, resulting from greater experience. To these causes is due, also, the important economic result that a larger number of persons, admitted under more rigid inspection, have been furnished all necessary relief, at a less cost per man, and in the aggregate, to the Government, than in any previous year. A statement of the operations of the service during the year, together with a comparative economic exhibit for a number of years, will be found in the accompanying report of the Supervising Surgeon.

At San Francisco the new pavilion hospital is rapidly approaching completion; and, although the change from the site first selected may

make necessary some additional outlay to secure proper drainage, sewerage, &c., it is gratifying to know that the buildings will be completed for the sum originally appropriated—a sum not exceeding one-seventh the average cost of the other hospitals of equal capacity now owned by the Government. Early in September last, the hospital at Pittsburg was vacated and turned over to the Supervising Architect for sale, in accordance with the act of June 22, 1874. The sale, however, has not yet been effected, the highest price offered being considered by the Department inadequate. The needs and condition of the other hospitals will be found set forth in detail in the report of the Supervising Architect; but the attention of Congress is respectfully asked, in this connection, to the following considerations concerning the maintenance of hospitals exclusively for seamen: Except at some half dozen ports, there are at no time marine patients enough to warrant maintaining a hospital staff and establishment. As a result, the cost of relief in hospitals, maintained by the service at such ports, is about twenty per cent. higher than the general average cost. It would be manifest economy to close all such hospitals and furnish relief through municipal or private agencies under the supervision of the service. This alternative, however, is not necessary. The hospitals owned by the Government are generally of such a character, and so eligibly located for general hospitals, that they may be advantageously leased for such purposes. It is recommended, after mature consideration of the subject, and as a measure in the best interests of the service, that authority be given, by statute, to lease any United States marine hospital, provided the lessee shall furnish sufficient guaranty for the proper care of the marine patients of the port where such hospital is located, under the supervision of the Department, and at a daily per capita cost not to exceed fifty per cent. of the average daily per capita cost of the entire service for the year next preceding.

STEAMBOAT-INSPECTION SERVICE.

The report of the Supervising Inspector General of Steamboats shows that the average annual loss of life by accident to steam-vessels during the four years preceding 1873, was 356, while for the year 1873 the loss was 222, being a decrease of over thirty-seven per cent., and the loss of ten lives only in 1873 resulted from explosions; the receipts from fees for inspection and license, during the last fiscal year, exceeded those of the years previous by \$15,398 35, while the expenditures were only \$192 25 in excess of those of the previous year; the excess of receipts over expenditures for the fiscal year was \$52,381 16.

TERRITORY OF ALASKA—THE SEAL ISLANDS.

Under the provisions of the act of April 22, 1874, authorizing the Secretary of the Treasury to appoint a person qualified by experience and education to visit the trading stations and Indian villages in the territory of Alaska, seal islands, and the large islands in Behring Sea, to collect authentic information relating to the varied interests of the Government in that territory and the adjacent regions, Mr. Henry W. Elliott was designated as a special agent for that purpose. The report presented by him to the Department as the result of his labors contains a comprehensive statement of the character of the country; the condition of the natives; the present state of the seal and other fisheries; and the trade of the territory; with minute descriptions of the haunts and habits of the seal and other fur-bearing animals, as also many valuable suggestions in regard to the management of the natives, the preservation of the seal fisheries, and the economical collection of the revenue.

No more satisfactory exhibit of the condition of the territory and of its probable resources has hitherto been presented to the Department.

The Government has derived an income from the tax on seal-skins and from the rent of the fur-seal islands, since the acquisition of the territory, as follows:

Tax on seal-skins	\$1, 150, 219 75
Rent of fur-seal islands	170, 480 75
Sale of seal-skins taken by Government agents, under section 6, act July 1, 1870	29, 529 17
Making a total income of	<u>1, 350, 229 67</u>

THE LOUISVILLE AND PORTLAND CANAL.

In pursuance of the direction contained in section 2 of the act of May 11, 1874, entitled "An act providing for the payment of the bonds of the Louisville and Portland Canal Company," Mr. R. W. Tayler, First Comptroller of the Treasury, was instructed to proceed to Louisville, Kentucky, to make the examination authorized by that section. His report, hereto appended, shows in what manner his instructions were carried out and the result of his examination.

- It was ascertained that the company was indebted to its treasurer in the sum of \$307 81, which has since been paid. There are outstanding bonds of the company amounting to \$1,172,000, bearing six per cent. interest, payable semi-annually—January 1 and July 1 in each year. These bonds will mature July, 1876, July, 1881, and July, 1886. No

other debts were found to exist against the company, nor in their favor from the directors, the trustees under the mortgage, or other persons. The five shares of stock held by the directors have been transferred to the United States, and the value thereof, including interest, amounting to \$813 50, has been paid at the Treasury. Public notice was given to the holders of the bonds to present the coupons due July 1, 1874, at the office of the Assistant Treasurer in New York for payment, and, of the \$35,160 due on that day, \$34,920 have been paid. Coupons to the amount of \$390, past due at that time, but not previously presented, have since been paid at the Treasury.

DEMAND FOR PAYMENT OF THE FIVE PER CENT. EARNINGS OF PACIFIC
RAILROAD COMPANIES.

By the sixth section of the act approved July 1, 1862, to aid in the construction of the Pacific Railroad, and subsequent legislation, the Central, Union, Central Branch of the Union, Sioux City and Pacific, Kansas, and Western Pacific Railroad Companies are required, from the date of the completion of their several roads, to pay the United States five per centum of their annual net earnings. Congress, at its last session, by an act approved June 22, 1874, directed the Secretary of the Treasury to demand of the treasurer of each of said companies all sums due to the United States, and in default of payment for sixty days thereafter, to certify that fact to the Attorney General, who is required thereupon to institute such legal proceedings as may be found necessary to enforce payment thereof.

The law, in the opinion of the Secretary, contemplates that demands shall be made for specific sums based upon the net earnings of each road from its completion, and, for this purpose, he has assumed that the completion in each case, in the absence of more definite information, dates from the issue of the last instalment of bonds by the United States, under the act of July 1, 1862.

The 20th section of this act required the companies to make annual reports to the Secretary of the Treasury, which, if made, would show their annual net earnings, but by subsequent legislation they were directed to make this report to the Secretary of the Interior. They have not, however, as it appears, fully complied with this requirement.

Upon correspondence with the Secretary of the Interior, it is ascertained that their reports were so imperfect as not to disclose the net earnings of the several companies. A demand was thereupon made by the Interior Department upon each of the companies for an immediate statement of its net earnings from a date specified to and including the present year, but such reports have not been furnished.

Having delayed a reasonable time to give the companies an opportunity to furnish the desired information, and failing to receive it, resort was had to such other means of information as were within reach, namely, to the annual reports of the presidents of said companies to stockholders, and such further statements relating to the fiscal affairs of the several companies as have from time to time been given to the general public. Upon information derived from these sources, estimates have been made approximating as nearly as practicable, the net earnings of said companies respectively, and demands have been made for the payment of the amounts thus ascertained. Demand in writing has been served personally upon the treasurer of each company.

The aggregate amount now due from all the companies upon the best data at hand, closely approximates three million dollars.

Should payment not be made within sixty days the matter will be reported to the Attorney General in conformity to the requirement of the act of June 22, 1874.

REDEMPTION AGENCY FOR NATIONAL BANKS.

If Congress shall deem it expedient to continue the present system of redemption of national-bank notes, it is recommended that the number and compensation of the employes in the division organized under the act of June 20, 1874, be fixed by law, and their appointment vested in the head of the Department, in accordance with the constitutional provision.

BUREAU OF ENGRAVING AND PRINTING.

Careful consideration of the manner of preparing the bonds, notes, and stamps issued by the United States, has led to the conclusion that the work can be more satisfactorily and safely done in the Treasury Department than elsewhere. The Bureau of Engraving and Printing is now supplied with the best machinery, which has been acquired at great cost, and the most skilful artists are employed by the Government without difficulty. The system of checks now in use in that bureau, together with the special paper heretofore adopted by the Department, furnish all proper and reasonable protection against duplication and other frauds.

It is, therefore, recommended that provision be made by law for preparing all securities, stamps, checks, drafts, &c., issued by the United States, in the Bureau of Engraving and Printing now attached to this Department, and that the cost thereof be regulated by law from time to time.

PUBLIC BUILDINGS.

The report of the Supervising Architect shows the present condition of the public buildings under the charge of this Department. The demands upon the time of the Secretary are such that he can give little attention to the progress of such buildings; so that, practically, the responsibility and duty of devising plans, making contracts, and superintending the construction and repairs of such buildings devolve upon the Supervising Architect. Careful revision of the acts heretofore passed authorizing the construction of public buildings, is recommended, with a view to curtailing the cost of some and suspending others, which, it is believed, may be done without detriment to the public service. By this means there can be effected a saving of considerable sums of money which, under existing appropriations, will be expended during the current and ensuing fiscal years. Public buildings, plain and simple in design, constructed of substantial and durable material, as nearly fire-proof as may be, and adapted to the convenient and proper transaction of the public business, should be provided at all places where they are requisite, from time to time, as the condition of the revenues may permit, but the present is not a favorable time for making large appropriations for this purpose, and much that is now contemplated may be postponed without serious inconvenience.

CLAIMS FOR PROCEEDS OF COTTON.

The fifth section of the act of May 18, 1872, directs the Secretary of the Treasury to pay to the lawful owners or their legal representatives the net proceeds, actually paid into the Treasury, of all cotton seized after the 30th day of June, 1865, by the agents of the Government unlawfully and in violation of their instructions.

The number of bales of cotton seized after that date, the proceeds of which reached the Treasury, was about 50,000, and the net proceeds thereof, averaging the same at \$100 per bale, was \$5,000,000. The number of claims filed under this act was 1,336; the whole number of bales claimed is 136,877, the net proceeds of which, at \$100 per bale, would be \$13,687,700. It is well known that a large number of persons from whom cotton was seized have made no claim whatever. Under these circumstances the magnitude of the aggregate of claims presented is worthy of attention.

In collecting the cotton to which it was supposed the Government was entitled, after June 30, 1865, various instructions were given from time to time by the Secretary of the Treasury to the agents of the Department, and in different forms as occasion for them arose. Some

of these were issued as general regulations approved by the President, some as circulars to general and supervising special agents to be by them communicated to their subordinates, and, in a few cases of emergency, explanatory letters were sent by the Secretary to individual agents. These, however, were generally in harmony, and were usually communicated in writing, or orally, to all agents, so that their action might be uniform.

Of the claims presented to the Department, 650 have been submitted for decision, and acted on as follows:

Rejected.....	437
Continued for further evidence and still under examination.....	188
Allowed.....	25

Of the aggregate number of claims presented there remain, not yet fully prepared or submitted for final decision, 686. The claims allowed as aforesaid were for the proceeds of 1,346 bales, and the amount paid out on such claims is \$133,018 27.

The following table contains a summary statement of the proceeds of captured and abandoned property covered into the Treasury, and claims that have been presented therefor under the several acts of Congress relating thereto, viz:

Proceeds of captured and abandoned property covered into the Treasury.....	\$20,910,656 44
Awarded to claimants by Court of Claims under the act of March 12, 1863.....	\$9,968,950 35
Paid to claimants by the Secretary of Treasury under the act of May 18, 1872.....	133,018 27
Paid on judgments against Treasury agents under the act of July 27, 1868.....	39,188 17
Paid under various relief acts of Congress.....	198,665 91
Disbursed for expenses under joint resolution of March 30, 1868.....	75,000 00
Total.....	<u>10,414,822 70</u>

Which, deducted from the total amount received as above, leaves a balance of.....	<u><u>10,495,833 74</u></u>
---	-----------------------------

Against which the following claims have been presented:

Amount claimed in suits brought in the Court of Claims prior to August 20, 1868.....	\$16,517,703 58
Amount claimed in cases in the Court of Claims brought subsequent to August 20, 1868.....	6,766,374 89

Amount claimed in cases presented to
the Treasury Department under the
act of May 18, 1872, (approximate). \$13, 550, 000 00

Total amount claimed.....	\$36, 834, 078 47
Deducting from this sum the balance remaining as above.....	10, 495, 833 74
Leaves the aggregate amount of claims presented in excess of the total amount covered into the Treasury.....	26, 338, 244 73

In exercising the authority given by the act of May 18, 1872, the Department has felt bound by the plain letter of that act to reject all claims where the seizure was not in violation of both the law and the instructions. Doubtless hardship has resulted in some cases from this rule of decision; but the Secretary has not felt at liberty to depart from the letter of the statute in order to avoid hardships in particular cases.

In the consideration of these claims, complicated and difficult questions of law and fact are frequently encountered. The instructions of the Department to its agents required the seizure of all cotton found on the Confederate cotton lists as property of the rebel government. These lists include considerable amounts of cotton which, it is claimed, the owners did not sell to the so-called Confederate States, as well as some which it is averred was sold under duress; some by persons claiming to be agents for the owners, but whose agency is denied; and, in still other cases, it is claimed that the sales are void because made by fiduciaries without requisite authority, and in violation of State statutes. In disposing of these questions the Department necessarily acts in most instances on *ex parte* proofs, which are often most unsatisfactory, even where made with no purpose to defraud.

It is submitted for the consideration of Congress that the Treasury Department is not a suitable tribunal for the ultimate decision of such questions. They belong more properly to the courts, which are armed with power to ascertain the truth, and are better organized for this purpose than an Executive Department of the Government.

REPORTS OF BUREAU OFFICERS.

Herewith are transmitted the reports of the different bureau officers, viz: First and Second Comptrollers, the Commissioner of Internal Revenue, the Comptroller of the Currency, the Commissioner of Customs, the First, Second, Third, Fourth, and Fifth Auditors, and the

Auditor of the Treasury for the Post Office Department, the Treasurer, the Register, the Director of the Mint, the Chief of the Bureau of Statistics, the Solicitor of the Treasury, the Superintendent of the Coast Survey, the Light-house Board, and the Supervising Architect, which are referred to as furnishing information in detail of the business of the Department.

B. H. BRISTOW,
Secretary of the Treasury.

The Honorable JAMES G. BLAINE,
Speaker of the House of Representatives.

TABLES ACCOMPANYING THE REPORT.



REPORT OF THE SECRETARY OF THE TREASURY.

3

TABLE A.—Statement of the net receipts (by warrants) during the fiscal year ended June 30, 1874.

CUSTOMS.		
Quarter ended September 30, 1873	\$49,195,403 68	
Quarter ended December 31, 1873	31,398,449 18	
Quarter ended March 31, 1874	43,665,331 40	
Quarter ended June 30, 1874	38,844,649 43	
		\$163,103,833 69
SALES OF PUBLIC LANDS.		
Quarter ended September 30, 1873	573,768 07	
Quarter ended December 31, 1873	501,537 95	
Quarter ended March 31, 1874	368,791 78	
Quarter ended June 30, 1874	408,331 13	
		1,852,428 93
INTERNAL REVENUE.		
Quarter ended September 30, 1873	25,640,454 41	
Quarter ended December 31, 1873	22,508,064 55	
Quarter ended March 31, 1874	25,029,076 53	
Quarter ended June 30, 1874	29,232,189 41	
		102,409,784 90
TAX ON CIRCULATION, DEPOSITS, ETC., OF NATIONAL BANKS.		
Quarter ended September 30, 1873	3,490,743 66	
Quarter ended December 31, 1873	32,187 63	
Quarter ended March 31, 1874	3,467,090 21	
Quarter ended June 30, 1874	40,016 67	
		7,030,038 17
REPAYMENT OF INTEREST BY PACIFIC RAILWAY COMPANIES.		
Quarter ended September 30, 1873	198,970 56	
Quarter ended December 31, 1873	243,903 35	
Quarter ended March 31, 1874	385,353 00	
Quarter ended June 30, 1874	200,668 65	
		1,028,895 56
CUSTOMS FINES, PENALTIES, AND FORFEITURES.		
Quarter ended September 30, 1873	183,654 34	
Quarter ended December 31, 1873	144,974 63	
Quarter ended March 31, 1874	256,928 94	
Quarter ended June 30, 1874	65,713 85	
		651,271 76
FEES—CONSULAR, LETTERS-PATENT, AND LAND.		
Quarter ended September 30, 1873	503,941 12	
Quarter ended December 31, 1873	407,231 21	
Quarter ended March 31, 1874	435,066 14	
Quarter ended June 30, 1874	551,901 27	
		1,898,189 74
PROCEEDS OF SALES OF GOVERNMENT PROPERTY.		
Quarter ended September 30, 1873	303,765 32	
Quarter ended December 31, 1873	375,586 60	
Quarter ended March 31, 1874	705,353 23	
Quarter ended June 30, 1874	314,312 48	
		1,699,017 63
PREMIUM ON SALES OF COIN.		
Quarter ended September 30, 1873	2,350,818 34	
Quarter ended December 31, 1873	92,437 49	
Quarter ended March 31, 1874	599,629 60	
Quarter ended June 30, 1874	1,994,279 79	
		5,037,665 22
MISCELLANEOUS SOURCES.		
Quarter ended September 30, 1873	1,762,791 08	
Quarter ended December 31, 1873	816,674 90	
Quarter ended March 31, 1874	1,289,917 04	
Quarter ended June 30, 1874	898,247 44	
		4,767,630 46
Total ordinary receipts, exclusive of loans		289,478,756 06
Payment by the British government of the award of the tribunal of arbitration at Geneva		15,500,000 00
Excess of net receipts from loans over redemptions		17,207,475 23
Total net receipts		322,186,231 29
Balance in Treasury June 30, 1873, (including \$1,038.78 received from "unavailable")	\$131,193,067 28	
Deduct unavailable balances with depositaries carried to their debits on books of the Register and to the credit of the Treasurer United States	13,730 18	
Available balance June 30, 1873		131,179,337 10
Total		453,365,568 39

TABLE B.—*Statement of the net disbursements (by warrants) during the fiscal year ended June 30, 1874.*

CIVIL.	
Congress.....	\$5,942,104 93
Executive.....	6,700,311 58
Judiciary.....	3,344,817 76
Government of Territories.....	300,789 69
Sub-treasuries.....	390,978 71
Public land-offices.....	610,807 88
Inspection of steam-vessels.....	222,109 75
Mints and assay-offices.....	115,194 79
Total civil list.....	\$17,627,115 09
FOREIGN INTERCOURSE.	
Diplomatic salaries.....	407,899 71
Consular salaries.....	371,576 63
Contingencies of consulates.....	100,330 49
Relief and protection of American seamen.....	40,454 01
Rescuing American seamen from shipwreck.....	3,877 00
American and Mexican claims commission.....	25,029 96
American and Spanish claims commission.....	15,690 68
American and British claims commission.....	32,612 35
Tribunal of arbitration at Geneva.....	6,968 49
Capitalization of Scheldt dues.....	66,584 00
Return of consular receipts.....	400 02
International exposition at Vienna.....	37,791 74
Survey of boundary between United States and British possessions.....	160,000 00
Awards under fifteenth article of treaty between the United States and Mexico.....	128,875 48
Contingent and miscellaneous.....	109,973 71
Total foreign intercourse.....	1,508,064 27
MISCELLANEOUS.	
Mint establishment.....	1,151,952 89
Branch mint building.....	577,309 42
Coast Survey.....	841,000 00
Light-House Establishment.....	1,767,315 99
Building and repairs of light-houses.....	725,669 20
Refunding excess of deposits for unascertained duties.....	4,272,702 53
Payments for coins, nickels, &c., destroyed at Chicago.....	65,944 76
Revenue-cutter service.....	903,601 83
Building revenue-cutters.....	202,956 79
Life-saving service, (including building new stations).....	180,164 32
Custom-houses, court-houses, post-offices, &c.....	6,320,458 23
Furniture, fuel, &c., for public buildings under Treasury Department.....	462,605 23
Repairs and preservation of public buildings under Treasury Department.....	371,193 54
Collecting customs-revenue.....	7,319,918 55
Debenture and drawbacks under customs laws.....	1,301,977 98
Refunding duties erroneously or illegally collected.....	14,017 56
Marine-hospital establishment.....	409,037 14
Distributive shares of fines, penalties, and forfeitures.....	317,981 12
Assessing and collecting internal revenue.....	4,573,086 89
Punishing violations of internal-revenue laws.....	20,287 13
Internal-revenue stamps, paper, and dies.....	793,251 89
Refunding duties erroneously or illegally collected.....	225,653 29
Internal-revenue allowances and drawbacks.....	33,004 29
Redemption of internal-revenue stamps.....	62,816 72
Mail-steamship service.....	500,000 00
Deficiencies in revenue of Post-Office Department.....	4,214,044 71
Refunding proceeds of captured and abandoned property.....	2,545,375 45
Expenses national loan.....	1,878,569 55
Expenses refunding national debt.....	702,726 85
Expenses national currency.....	128,660 33
Suppressing counterfeiting and frauds.....	119,612 22
Collection of captured and abandoned property.....	14,573 00
Contingent expenses independent treasury.....	112,548 24
Public buildings and grounds in Washington.....	508,291 25
Capitol extension, repairs, &c.....	119,000 00
Extension and grading of Capitol grounds.....	124,950 00
State, War, and Navy Department buildings.....	865,770 14
Columbian Institute for Deaf and Dumb.....	58,697 46
Government Hospital for the Insane.....	176,000 00
Charitable institutions in Washington.....	73,500 00
Metropolitan police.....	204,492 79
Support and treatment of transient paupers.....	14,750 00
Surveys of public lands.....	1,282,052 20
Repayments for lands erroneously sold.....	41,757 23
Five per cent. fund, &c., to States.....	72,100 70
Expenses of eighth and ninth censuses.....	108,630 37
Penitentiaries in the Territories.....	38,075 90
Payments under relief acts.....	287,381 20
Expenses board of health of District of Columbia.....	61,570 00

REPORT OF THE SECRETARY OF THE TREASURY.

5

Payments to teachers of public schools of the District of Columbia.....	\$97,740 50
Improvement of streets and avenues around Government property.....	913,497 26
Inquiries into causes of steam-boiler explosions.....	60,000 00
Refunding proceeds of cotton seized.....	180,240 06
Southern claims commission.....	53,800 00
Re-issuing of national currency.....	45,028 50
Postage.....	1,469,790 53
Miscellaneous items.....	519,080 52
Total miscellaneous.....	\$50,506,414 25

INTERIOR DEPARTMENT.

Indians.....	6,692,462 09
Pensions.....	29,038,414 66
Total Interior Department.....	35,730,876 75

MILITARY ESTABLISHMENT.

Pay Department.....	12,018,441 41
Commissary Department.....	2,299,923 27
Quartermaster's Department.....	13,783,172 08
Ordnance Department.....	2,727,013 55
Medical Department.....	349,765 55
Military Academy.....	119,523 82
Expenses of recruiting.....	77,266 88
Contingencies.....	77,487 08
Signal service.....	384,273 97
Refugees, freedmen, and abandoned lands.....	85,716 90
Bounties to soldiers.....	1,383,387 99
Re-imbursing States for raising volunteers.....	64,477 03
Claims of loyal citizens for supplies.....	121,575 74
Payments under relief acts.....	250,950 59
Forts and fortifications.....	2,263,991 22
Improvements of rivers and harbors.....	5,511,345 24
Re-imbursing Kentucky for militia during the rebellion.....	64,927 57
Suppressing Indian hostilities in Montana Territory.....	88,343 00
Allowance for reduction of wages under eight-hour law.....	72,426 76
Washington and Oregon volunteers in 1855 and 1856.....	16,272 23
Horses and other property lost in service.....	105,359 76
Miscellaneous.....	448,285 58
Total military establishment.....	42,313,927 22

NAVAL ESTABLISHMENT.

Pay and contingent of the Navy.....	7,683,331 97
Marine Corps.....	1,681,644 41
Navigation.....	434,615 23
Ordnance.....	1,425,445 74
Provisions and Clothing.....	2,187,012 30
Medicine and Surgery.....	304,686 39
Equipment and Recruiting.....	2,337,792 12
Construction and Repairs.....	7,818,111 06
Steam-Engineering.....	2,779,340 57
Yards and Docks.....	2,658,727 17
Payments under relief acts.....	6,216 00
Surveying isthmuses of Tehuantepec and Nicaragua.....	9,818 87
Prize-money to captors.....	1,021,680 04
Miscellaneous.....	587,235 55
Total naval establishment.....	30,932,587 42

INTEREST ON THE PUBLIC DEBT.....	107,119,815 21
---	-----------------------

Total net ordinary expenditures.....	285,738,800 21
Premiums on bonds purchased.....	1,395,073 55
Award of Geneva tribunal, investment account.....	15,500,000 00
	16,895,073 55
Total net disbursements.....	302,633,873 76
Balance in Treasury June 30, 1874.....	150,731,694 63
Total.....	453,365,568 39

TABLE C.—Statement of the redemption and issue of loans and Treasury notes (by warrants) for the fiscal year ended June 30, 1874.

Character of loans.	Issues.	Redemptions.	Excess of issues.	Excess of redemptions.
Loan of 1847, act of January 28, 1847		\$400 00		\$400 00
Bounty-land scrip, act of February 11, 1847		200 00		200 00
Loan of 1858, act of June 14, 1858		19,606,000 00		19,606,000 00
Seven-thirties of 1861, act of July 17, 1861		150 00		150 00
Old demand notes, acts of July 17, 1861, August 5, 1861, and February 12, 1862		3,235 00		3,235 00
Legal-tender notes, acts of February 25, 1862, July 11, 1862, January 17, 1863, and March 3, 1863	\$120,403,889 00	94,403,889 00	\$26,000,000 00	
Fractional currency, acts of July 17, 1862, March 3, 1863, and June 30, 1864	41,434,916 00	40,352,985 77	1,081,930 23	
One-year notes of 1863, act of March 3, 1863		9,880 00		9,880 00
Two-year notes of 1863, act of March 3, 1863		4,600 00		4,600 00
Coin-certificates, act of March 3, 1863, section 5	81,117,780 46	97,752,680 46		16,634,900 00
Compound-interest notes, acts of March 3, 1863, and June 30, 1864		64,190 00		64,190 00
Seven-thirties of 1864 and 1865, acts of June 30, 1864, and March 3, 1865		45,650 00		45,650 00
Five-twenties of 1862, act of February 25, 1862		94,109,450 00		94,109,450 00
Five-twenties of March 1864, act of March 3, 1864		1,345,100 00		1,345,100 00
Five-twenties of June 1864, act of June 30, 1864		8,473,300 00		8,473,300 00
Five-twenties of 1865, act of March 3, 1865		2,933,100 00		2,933,100 00
Consols of 1865, act of March 3, 1865		4,198,400 00		4,198,400 00
Consols of 1867, act of March 3, 1865	200 00	4,390,350 00		4,390,150 00
Consols of 1868, act of March 3, 1865		861,500 00		861,500 00
Three-per-cent. certificates, acts of March 2, 1867, and July 25, 1868		25,000 00		25,000 00
Funded loan of 1881, acts of July 14, 1870, January 20, 1871	115,800,750 00		115,800,750 00	
Certificates of deposit, act of June 8, 1872	80,515,000 00	53,485,000 00	27,030,000 00	
Totals	439,272,535 46	422,065,060 23		
Excess of issues			169,912,680 23	152,705,205 00
Excess of redemptions			152,705,205 00	
Net excess of issues charged in receipts and expenditures			17,207,475 23	

NOTE.—It will be seen that the increase of the principal of the public debt, as shown by this statement, appears to be \$17,207,475.23. Congress, by act of June 8, 1872, (17 Statutes, 336.) provided that national banking associations might deposit United States legal-tender notes in the Treasury of the United States and receive therefor certificates of deposit bearing no interest, and that the notes so deposited should be set apart and held as a special deposit for the redemption of said certificates. The certificates outstanding on the 1st day of July, and included in the outstanding principal of the debt, amounted to \$58,760,000, and the notes held as a special deposit for their redemption were included in the cash balance in the Treasury on that day. It will be seen, therefore, that while these certificates, as a matter of accounts, are treated as a part of the public debt, they do not in reality form any portion of it, in the usual sense of the word, for the reason that no revenue is required to be provided for their payment; the notes which they represent always being in the Treasury as a special deposit for their redemption, and those notes being included in the outstanding legal-tender notes. Omitting these certificates of deposits as offset by the notes held on deposit for their redemption, the actual reduction of the principal of the debt was \$41,552,524.77.

TABLE D.—Statement of the net receipts (by warrants) for the quarter ended September 30, 1874.

RECEIPTS.	
Customs	\$46,651,200 10
Sales of public lands	391,465 88
Internal revenue	26,314,615 33
Tax on circulation, deposits, &c., of national banks	3,596,148 23
Repayment of interest by Pacific railway companies	217,941 97
Customs-fines, penalties, and forfeitures	30,540 31
Consular, letters-patent, homestead, and land fees	306,295 10
Proceeds of sales of Government property	522,546 77
Miscellaneous	1,400,294 58
Premium on sales of coin	1,453,237 72
Total ordinary receipts, exclusive of loans	80,884,285 99
Receipts from loans, in excess of redemptions	5,247,068 24
Balance in Treasury June 30, 1874	150,731,694 63
Total	236,863,048 86

TABLE E.—Statement of the net disbursements (by warrants) for the quarter ended September 30, 1874.

Customs	\$5,236,648 00
Internal revenue	1,178,587 97
Diplomatic service	2,278,346 06
Judiciary	1,040,403 46
Interior, (civil)	1,292,688 18
Treasury proper	9,693,035 84
Quarterly salaries	118,701 26
Total civil and miscellaneous	20,838,410 77
Indians	\$3,032,752 93
Pensions	8,913,407 18
Military establishment	11,618,290 99
Naval establishment	8,122,728 17
Interest on public debt	32,787,899 38
	64,475,078 65
Total net ordinary expenditures	85,313,489 42
Balance in Treasury September 30, 1874	151,549,559 44
Total	236,863,048 86

TABLE F.—Statement of the redemption and issue of loans and Treasury notes (by warrants) for the quarter ended September 30, 1874.

Character of loans.	Redemptions.	Issues.	Excess of redemptions.	Excess of issues.
Certificates of deposit	\$18,325,000 00	\$15,915,000 00	\$2,410,000 00	
Coin certificates	13,786,900 00	17,377,400 00		\$3,590,500 00
Old demand notes	1,325 00		1,325 00	
Legal-tender notes	30,674,401 00	30,674,401 00		
Fractional currency	9,852,576 76	10,702,300 00		849,723 24
One-year notes of 1863	2,880 00		2,880 00	
Two-year notes of 1863	900 00		900 00	
Compound-interest notes	12,800 00		12,800 00	
Seven-thirties of 1864 and 1865	5,200 00		5,200 00	
Loan of 1858	49,000 00		49,000 00	
Five-twenties of 1862	3,029,050 00		3,029,050 00	
Consols of 1867	1,650 00		1,650 00	
Funded loan of 1881		6,397,150 00		6,397,150 00
Temporary loan	75,500 00		75,500 00	
Texan indemnity stock	2,000 00		2,000 00	
Totals	75,819,182 76	81,066,251 00		
Excess of redemptions			5,590,305 00	10,837,373 24
Excess of issues			10,837,373 24	
Net excess of issues			5,247,068 24	

TABLE F.—*Statement of outstanding principal of the public debt of the United States on the 1st of January of each year from 1791 to 1843, inclusive, and on the 1st of July of each year from 1844 to 1874, inclusive.*

Year.	Amount.
1791.....	\$75,463,476 52
1792.....	77,227,924 66
1793.....	80,352,634 04
1794.....	78,427,404 77
1795.....	80,747,587 39
1796.....	83,762,172 07
1797.....	82,064,479 33
1798.....	79,228,529 12
1799.....	78,408,669 77
1800.....	82,976,294 35
1801.....	83,038,050 80
1802.....	80,712,632 25
1803.....	77,054,686 30
1804.....	86,427,120 89
1805.....	82,312,150 50
1806.....	75,723,270 66
1807.....	69,218,398 64
1808.....	65,196,317 97
1809.....	57,023,192 09
1810.....	53,173,217 52
1811.....	48,005,587 76
1812.....	45,209,737 90
1813.....	55,962,827 57
1814.....	81,487,846 24
1815.....	99,833,660 15
1816.....	127,334,933 74
1817.....	123,491,965 16
1818.....	103,466,633 83
1819.....	95,529,648 28
1820.....	91,015,566 15
1821.....	89,987,427 66
1822.....	93,546,676 98
1823.....	90,875,877 28
1824.....	90,269,777 77
1825.....	83,788,432 71
1826.....	81,054,059 99
1827.....	73,987,357 20
1828.....	67,475,043 87
1829.....	58,421,413 67
1830.....	48,565,406 50
1831.....	39,123,191 68
1832.....	24,322,235 18
1833.....	7,001,698 88
1834.....	4,760,082 03
1835.....	37,513 05
1836.....	336,957 83
1837.....	3,308,124 07
1838.....	10,434,221 14
1839.....	3,573,343 82
1840.....	5,250,875 54
1841.....	13,594,480 73
1842.....	20,601,226 28
1843.....	32,742,922 00
1844.....	23,461,652 50
1845.....	15,925,303 01
1846.....	15,550,202 97
1847.....	38,826,534 77
1848.....	47,044,862 23
1849.....	63,061,858 69
1850.....	63,452,773 55
1851.....	68,304,796 02
1852.....	66,199,341 71
1853.....	59,803,117 70
1854.....	42,242,222 42
1855.....	35,586,956 56
1856.....	31,972,537 90
1857.....	28,609,831 85
1858.....	44,911,881 03
1859.....	58,496,837 88
1860.....	64,842,287 88
1861.....	90,580,873 72
1862.....	524,176,412 13
1863.....	1,119,772,138 63
1864.....	1,815,784,370 57
1865.....	2,680,647,869 74
1866.....	2,773,236,173 69

TABLE F.—*Statement of outstanding principal of the public debt, &c.—Continued.*

Year.	Amount.
1867.....	\$2,678,126,103 87
1868.....	2,611,687,651 19
1869.....	2,588,452,213 94
1870.....	2,480,672,427 81
1871.....	2,353,211,332 32
1872.....	2,253,251,328 78
1873.....	*2,234,482,993 20
1874.....	*2,251,690,468 43

*In the amount here stated as the outstanding principal of the public debt are included the certificates of deposit outstanding on the 30th June, issued under act of June 8, 1872, amounting to \$31,730,000 in 1873 and \$58,760,000 in 1874, for which a like amount in United States notes was on special deposit in the Treasury for their redemption, and added to the cash balance in the Treasury. These certificates, as a matter of accounts, are treated as a part of the public debt, but being offset by notes held on deposit for their redemption, should properly be deducted from the principal of the public debt in making comparison with former years. (See note at foot of Table C, page 6.)

REPORT OF THE SECRETARY OF THE TREASURY.

TABLE G.—Statement of the receipts of the United States from March 4, 1789, to June

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1791		\$4,399,473 09				\$10,478 10
1792	\$973,905 75	3,443,070 85	\$208,942 81			9,918 65
1793	783,444 51	4,255,306 56	337,705 70			21,410 88
1794	753,661 69	4,801,065 28	274,089 62			53,277 97
1795	1,151,924 17	5,588,461 26	337,755 36			28,317 97
1796	516,442 61	6,567,987 94	475,289 60		\$4,836 13	1,169,415 98
1797	888,995 42	7,549,649 65	575,491 45		83,540 60	399,139 29
1798	1,021,899 04	7,106,061 93	644,357 95		11,963 11	58,192 81
1799	617,451 43	6,610,449 31	779,136 44			86,187 56
1800	2,161,867 77	9,080,932 73	809,396 55	\$734,223 97	443 75	152,712 10
1801	2,623,311 99	10,750,778 93	1,048,033 43	534,343 38	167,726 06	345,649 15
1802	3,295,391 00	12,438,235 74	621,898 89	206,565 44	188,628 02	1,500,505 86
1803	5,020,697 64	10,479,417 61	215,179 69	71,879 20	165,675 69	139,075 53
1804	4,825,811 60	11,098,565 33	50,941 29	50,198 44	487,526 79	40,382 30
1805	4,037,005 26	12,936,487 04	21,747 15	21,882 91	540,193 80	51,121 86
1806	3,999,388 99	14,667,698 17	20,101 45	55,763 86	765,245 73	38,550 42
1807	4,538,123 80	15,845,521 61	13,051 40	34,732 56	466,163 27	21,822 85
1808	9,643,850 07	16,363,550 58	8,190 23	19,159 21	647,939 06	62,162 57
1809	9,941,809 96	7,257,506 62	4,034 29	7,517 31	696,548 82	84,476 84
1810	3,848,056 78	8,583,309 31	7,430 63	12,448 68	1,040,237 53	59,211 22
1811	2,672,276 57	13,313,222 73	2,295 95	7,666 66	1,040,427 78	126,165 17
1812	3,502,305 80	8,958,777 53	4,903 06	8,859 22	835,655 14	271,571 00
1813	3,862,217 41	13,224,623 25	4,755 04	3,405 52	1,135,971 09	164,399 81
1814	5,196,542 00	5,998,772 08	1,662,984 82	2,219,497 36	1,287,959 28	285,282 84
1815	1,727,848 63	7,282,942 22	4,678,059 07	2,162,673 41	1,717,985 03	279,782 35
1816	13,106,592 88	36,306,874 62	5,134,708 31	4,253,635 09	1,991,226 06	109,761 08
1817	22,033,519 19	26,283,348 49	2,678,100 77	1,834,187 04	2,606,564 77	57,617 71
1818	14,989,465 48	17,176,385 30	955,270 20	264,333 36	3,274,422 78	57,098 42
1819	1,478,526 74	20,283,608 76	229,593 63	83,650 78	1,635,871 61	61,338 44
1820	2,079,992 38	15,005,612 15	106,260 53	29,349 05	1,212,966 46	152,589 43
1821	1,198,461 21	13,004,447 15	69,027 63	20,961 56	1,803,581 54	452,957 19
1822	1,681,592 24	17,559,761 94	67,665 71	10,337 71	916,523 10	141,129 84
1823	4,237,427 55	19,088,433 44	34,242 17	34,663 57	984,418 15	127,603 60
1824	9,463,922 81	17,678,325 71	34,663 57	25,771 35	1,216,090 56	130,451 81
1825	1,946,597 13	20,098,713 45	21,589 93	2,330 85	1,393,785 09	94,588 66
1826	5,201,650 43	23,341,331 77	19,855 08	6,638 76	1,495,845 26	1,315,722 83
1827	6,358,686 18	19,712,283 29	17,451 54	2,218 81	1,018,308 75	65,126 49
1828	6,668,286 10	23,205,523 64	14,502 74	11,335 05	1,517,175 13	112,648 55
1829	5,972,435 81	22,681,965 91	12,160 63	16,980 59	2,329,356 14	73,227 77
1830	5,755,704 79	21,922,391 39	6,933 51	10,506 01	3,210,815 48	584,124 05
1831	6,014,539 75	24,224,441 77	11,630 55	6,791 13	2,623,381 03	270,410 61
1832	4,502,914 45	28,465,237 24	2,759 00	394 12	3,967,682 55	470,096 67
1833	1,021,777 55	29,032,508 91	4,196 09	19 80	4,857,600 69	480,812 32
1834	26,749,803 96	19,391,310 59	10,459 48	4,263 33	14,757,600 75	759,972 13
1835	46,708,436 00	53,409,940 53	370 00	728 79	24,877,179 86	2,245,902 23
1836	37,327,252 69	11,169,290 39	5,493 84	1,687 70	6,776,236 52	7,001,444 59
1837	36,891,196 94	16,158,800 36	2,467 27		3,730,945 66	6,410,348 45
1838	33,157,503 68	23,137,924 81	2,553 32	755 22	7,361,576 40	979,939 86
1839	29,963,163 46	13,499,502 17	1,632 25		3,411,818 63	2,567,112 28
1840	28,685,111 08	14,487,216 74	3,261 36		1,365,627 42	1,004,054 75
1841	30,321,979 44	18,187,908 76	495 00		1,335,797 52	451,995 97
1842	39,186,284 74	7,046,843 91	103 25		898,158 18	285,895 92
1843	36,742,829 62	26,183,570 94	1,777 34		2,059,939 80	1,075,419 70
1844	36,194,274 81	27,528,112 70	3,517 12		2,077,022 30	361,453 68
1845	38,261,959 65	26,712,667 87	2,897 26		2,694,452 48	289,950 13
1846	33,079,276 43	23,747,864 66	375 00		2,498,355 20	220,808 30
1847	29,416,612 45	31,757,070 96	375 00		3,328,642 56	612,610 69
1848	32,827,062 09	28,346,738 82			1,688,959 55	685,379 13
1849	35,871,753 31	39,668,686 42			1,859,894 25	2,064,308 21
1850	40,158,353 25	47,339,326 62			2,352,305 30	1,185,166 11
1851	43,338,860 02	52,931,865 52			2,043,239 58	404,249 40
1852	50,261,901 09	64,224,190 27			1,667,084 99	988,081 17
1853	48,591,073 41	53,025,794 21			8,470,798 39	1,105,352 74
1854	47,777,672 13	64,022,863 50			11,497,049 07	827,731 40
1855	49,108,229 80	63,875,905 05			8,917,644 93	1,116,190 81
1856	46,802,855 00	41,789,620 96			3,829,486 64	1,259,920 88
1857	35,113,334 22	49,565,824 38			3,513,715 87	1,352,029 13
1858	33,193,248 60	53,187,511 87			1,756,687 30	1,454,596 24
1859	32,979,530 78	39,582,125 64			1,778,557 71	1,088,530 25
1860	30,963,857 83	49,056,397 62			870,658 54	1,023,515 31
1861	46,965,304 87	69,059,642 40	37,640,787 95	1,795,331 73	152,203 77	915,327 97
1862	36,523,046 13	102,316,152 99	109,741,134 10	1,485,103 61	167,617 17	3,741,794 38
1863	134,433,738 44	84,928,260 60	209,464,215 25	475,648 96	588,333 29	30,291,701 86
1864				1,200,573 03	996,553 31	25,441,556 00

* For the half year from Jan

30, 1874, by calendar years to 1843, and by fiscal years (ending June 30) from that time.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavail-able.
1791		\$4,409,951 19			\$361,391 34	\$4,771,342 53	
1792	\$8,028 00	3,669,960 31			5,102,498 45	8,772,458 76	
1793	38,500 00	4,652,923 14			1,797,272 01	6,450,195 15	
1794	303,472 00	5,431,904 87			4,007,950 78	9,439,855 65	
1795	160,000 00	6,114,534 59	\$4,800 00		3,396,424 00	9,515,758 59	
1796	160,000 00	8,377,529 65	42,800 00		320,000 00	8,740,329 65	
1797	80,960 00	8,688,780 99			70,000 00	8,758,780 99	
1798	79,920 00	7,900,495 80	78,675 00		200,000 00	8,179,170 80	
1799	71,040 00	7,546,813 31			5,000,000 00	12,546,813 31	
1800	71,040 00	10,848,749 10			1,565,229 24	12,413,978 34	
1801	88,800 00	12,935,330 95	10,125 00			12,945,455 95	
1802	39,960 00	14,995,793 95				14,995,793 95	
1803		11,064,097 63				11,064,097 63	
1804		11,826,307 38				11,826,307 38	
1805		13,560,693 20				13,560,693 20	
1806		15,539,931 07				15,539,931 07	
1807		16,398,019 26				16,398,019 26	
1808		17,060,661 93				17,060,661 93	
1809		7,773,473 12				7,773,473 12	
1810		9,384,214 28			2,750,000 00	12,134,214 28	
1811		14,422,634 09				14,422,634 09	
1812		9,801,132 76			12,837,900 00	22,639,032 76	
1813		14,340,409 95	300 00		26,184,135 00	40,524,844 95	
1814		11,181,625 16	85 79		23,377,826 00	34,559,536 95	
1815		15,696,916 82	11,541 74	\$32,107 64	35,220,671 40	50,961,237 60	
1816		47,676,985 66	68,665 16	686 09	9,425,084 91	57,171,421 82	
1817	202,426 30	33,099,049 74	267,819 14		466,723 45	33,833,592 33	
1818	525,000 00	21,585,171 04	412 62		8,353 00	21,593,936 66	
1819	675,000 00	24,603,374 37			2,291 00	24,605,665 37	
1820	1,000,000 00	17,840,669 55		40,000 00	3,000,824 13	20,881,493 68	
1821	105,000 00	14,573,379 72			5,000,324 00	19,573,703 72	
1822	297,500 00	20,232,427 94				20,232,427 94	
1823	350,000 00	20,540,666 26				20,540,666 26	
1824	350,000 00	19,381,212 79			5,000,000 00	24,381,212 79	
1825	367,500 00	21,840,858 02			5,000,000 00	26,840,858 02	
1826	402,500 00	25,260,434 21				25,260,434 21	
1827	420,000 00	22,966,363 96				22,966,363 96	
1828	455,000 00	24,763,629 23				24,763,629 23	
1829	490,000 00	24,827,627 38				24,827,627 38	
1830	490,000 00	24,844,116 51				24,844,116 51	
1831	490,000 00	28,526,820 82				28,526,820 82	
1832	490,000 00	31,867,450 66				31,867,450 66	\$1,889 50
1833	474,985 00	33,948,426 25				33,948,426 25	
1834	234,349 50	21,791,935 55				21,791,935 55	
1835	506,480 82	35,430,087 10				35,430,087 10	
1836	292,674 67	50,826,796 08				50,826,796 08	
1837		24,954,153 04			2,992,989 15	27,947,142 19	63,288 35
1838		26,302,561 74			12,716,820 86	39,019,382 60	
1839		31,482,749 61			3,857,276 21	35,340,025 82	1,458,782 93
1840		19,480,115 33			5,589,547 51	25,069,662 84	37,469 25
1841		16,860,160 27			13,659,317 38	30,519,477 65	
1842		19,976,197 25			14,808,735 64	34,784,932 89	11,188 00
1843		8,231,001 26		71,700 83	12,479,708 36	20,782,410 45	
1844		29,320,707 78		666 60	1,877,181 35	31,198,555 73	
1845		29,970,105 80				29,970,105 80	28,251 90
1846		29,699,967 74				29,699,967 74	
1847		26,467,403 16		28,365 91	28,872,399 45	55,368,168 52	30,000 00
1848		35,698,699 21		37,080 00	21,236,700 00	56,993,479 21	
1849		30,721,077 50		487,065 48	28,588,750 00	59,796,892 98	
1850		43,592,888 88		10,550 00	4,045,950 00	47,649,388 88	
1851		52,555,039 33		4,261 92	203,400 00	52,762,704 25	
1852		49,616,815 60			46,300 00	49,893,115 60	
1853		61,587,031 68		22 50	16,350 00	61,603,404 18	103,301 37
1854		73,800,341 40			2,001 67	73,802,343 07	
1855		65,350,574 68			800 00	65,351,374 68	
1856		74,056,699 24			200 00	74,056,899 24	
1857		68,965,312 57			3,900 00	68,969,212 57	
1858		46,655,365 96			23,717,300 00	70,372,665 96	
1859		52,777,107 92		709,337 72	28,287,300 00	81,773,965 64	15,408 34
1860		56,054,599 83		10,008 00	20,776,800 00	76,841,407 83	
1861		41,476,299 49		33,630 90	41,861,709 74	83,371,640 13	
1862		51,919,261 09		68,400 00	529,692,460 50	581,680,121 59	11,110 81
1863		112,094,945 51		602,345 44	776,682,361 57	889,379,652 52	6,001 01
1864		243,412,971 20		21,174,101 01	1,128,673,945 36	1,393,461,017 57	9,210 40
1865		322,031,158 19		11,683,446 89	1,472,224,740 85	1,805,939,345 93	6,095 11

uary 1, 1843, to June 30, 1843.

TABLE G.—Statement of the receipts of the United States

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1866	\$33,933,657 89	\$179,046,651 58	\$309,226,813 42	\$1,974,754 12	\$665,031 03	\$29,036,314 23
1867	160,817,099 73	175,417,810 88	266,027,537 43	4,200,233 70	1,163,575 76	15,037,522 15
1868	198,076,537 09	164,464,599 56	191,087,589 41	1,788,145 85	1,348,715 41	17,745,403 59
1869	158,936,082 87	180,048,426 63	158,356,460 86	765,685 61	4,020,344 34	13,997,358 65
1870	153,781,983 76	194,538,374 44	184,899,756 49	229,102 88	3,350,481 76	12,942,118 30
1871	177,604,116 51	206,270,408 05	143,098,153 63	580,355 37	2,388,646 68	22,093,541 21
1872	158,019,122 15	216,370,286 77	130,642,177 72	.....	2,575,714 19	15,106,051 23
1873	134,666,001 85	188,089,522 70	113,729,314 14	315,254 51	2,882,312 38	17,161,270 05
1874	159,293,673 41	163,103,833 69	102,409,784 90	.....	1,852,428 93	32,575,043 32
.....		3,548,824,433 87	1,978,601,738 09	27,554,926 93	199,023,927 58	285,309,404 39

* Amounts heretofore credited to the Treasurer as una

from March 4, 1789, to June 30, 1874, &c.—Continued.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavail-able.
1866	\$519,949,564 38	.....	\$38,083,055 68	\$712,851,533 05	\$1,270,884,173 11	\$172,094 29
1867	462,846,679 92	.....	27,787 330 35	640,426,910 29	1,131,060,920 56	721,827 93
1868	376,434,453 82	.....	29,203,629 50	625,111,433 20	1,030,749,516 52	2,675,918 19
1869	357,188,256 09	.....	13,755,491 12	238,678,081 06	609,621,898 27	*2,070 73
1870	355,959,833 87	.....	15,295,643 76	285,474,496 00	696,729,973 63	.....
1871	374,431,104 94	.....	8,892,839 95	268,768,523 47	652,092,468 36	*3,396 18
1872	364,694,229 91	.....	9,412,637 65	305,047,054 00	679,153,921 56	*18,228 35
1873	322,177,673 78	.....	11,560,530 89	214,931,017 00	548,669,221 67	*3,047 80
1874	299,941,090 84	.....	5,037,665 22	439,272,535 46	744,251,291 52	12,691 40
	\$9,720,136 29	6,049,034,567 15	\$485,224 45	194,022,624 05	8,053,791,647 84	14,297,334,063 49	2,661,866 53

vailable, and since recovered and charged to his account.

TABLE H.—Statement of the expenditures of the United States from March 4, 1789, to June

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1791	\$632,804 03	-----	\$27,000 00	\$175,813 88	\$1,083,971 61
1792	1,100,702 09	-----	13,648 85	109,243 15	4,672,664 38
1793	1,130,249 08	-----	27,282 83	80,087 81	511,451 01
1794	2,639,097 59	\$61,408 97	13,042 46	81,399 24	750,350 74
1795	2,480,910 13	410,562 03	23,475 68	68,673 22	1,378,920 66
1796	1,260,263 84	274,784 04	113,563 98	100,843 71	801,447 58
1797	1,039,402 46	382,631 89	62,396 58	92,256 97	1,259,422 62
1798	2,009,522 30	1,381,347 76	16,470 09	104,845 33	1,139,524 94
1799	2,466,946 98	2,858,081 84	20,302 19	95,444 03	1,039,391 68
1800	2,560,878 77	3,448,716 03	31 22	64,130 73	1,337,613 23
1801	1,672,944 08	2,111,424 00	9,000 00	73,333 37	1,114,768 45
1802	1,179,148 25	915,561 87	94,000 00	85,440 39	1,462,929 40
1803	822,055 85	1,215,230 53	60,000 00	62,902 10	1,842,635 76
1804	875,423 93	1,189,832 75	116,500 00	80,092 80	2,191,009 43
1805	712,781 28	1,597,300 00	196,500 00	81,854 59	3,768,598 75
1806	1,224,355 38	1,649,641 44	234,200 00	81,875 53	2,890,137 01
1807	1,288,685 91	1,722,064 47	205,425 00	70,500 00	1,697,897 51
1808	2,900,834 40	1,884,067 80	337,575 00	82,576 04	1,423,285 61
1809	3,345,772 17	2,427,758 80	357,803 84	87,833 54	1,215,803 79
1810	2,294,323 94	1,654,244 20	177,625 00	83,744 16	1,101,144 98
1811	2,032,628 19	1,965,566 39	151,875 00	75,043 88	1,367,291 40
1812	11,817,798 24	3,959,365 15	277,845 00	91,402 10	1,683,088 21
1813	19,652,013 02	6,446,600 10	167,358 28	86,989 91	1,729,435 61
1814	20,350,806 86	7,311,290 60	167,394 86	90,164 36	2,208,029 70
1815	14,794,234 22	8,660,000 25	530,750 00	69,656 06	2,898,870 47
1816	16,012,096 80	3,908,278 30	274,512 16	188,804 15	2,989,741 17
1817	8,004,236 53	3,314,598 49	319,463 71	297,374 43	3,518,936 76
1818	5,622,715 10	2,953,695 00	505,704 27	890,719 90	3,835,839 51
1819	6,506,300 37	3,847,640 42	463,181 39	2,415,939 85	3,067,211 41
1820	2,630,392 31	4,387,990 00	315,750 01	3,208,376 31	2,592,021 94
1821	4,461,291 78	3,319,243 06	477,005 44	242,817 25	2,223,121 54
1822	3,111,981 48	2,224,458 98	575,007 41	1,948,199 40	1,967,996 24
1823	3,096,924 43	2,503,765 83	380,781 82	1,780,568 52	2,022,093 99
1824	3,340,939 85	2,904,581 56	429,987 90	1,499,326 59	7,155,308 81
1825	3,659,914 18	3,049,083 86	724,106 44	1,308,810 57	2,748,544 89
1826	3,943,194 37	4,218,902 45	743,447 83	1,556,593 83	2,600,177 79
1827	3,948,977 88	4,263,877 45	750,624 88	976,138 86	2,713,476 58
1828	4,145,544 56	3,918,786 44	850,573 57	850,573 57	3,676,052 64
1829	4,724,291 07	3,308,745 47	576,344 74	949,594 47	3,082,234 65
1830	4,767,128 88	3,239,428 63	622,262 47	1,363,297 31	3,237,416 04
1831	4,841,835 55	3,856,183 07	930,738 04	1,170,665 14	3,064,646 10
1832	5,446,034 88	3,956,370 29	1,352,419 75	1,184,422 40	4,577,141 45
1833	6,704,019 10	3,901,356 75	1,802,980 93	4,589,152 40	5,716,245 93
1834	5,696,189 38	3,956,260 42	1,003,953 20	3,364,285 30	4,404,728 95
1835	5,759,156 89	3,864,939 06	1,706,444 48	1,954,711 32	4,229,698 53
1836	11,747,345 25	5,807,718 23	5,037,022 88	2,882,797 96	5,393,279 72
1837	13,682,730 80	6,646,914 53	4,348,036 19	2,672,162 45	9,893,370 27
1838	12,897,224 16	6,131,580 53	5,504,191 34	2,156,057 29	7,160,664 76
1839	8,916,995 80	5,182,294 25	2,528,917 28	3,142,750 51	5,725,990 89
1840	7,095,267 23	6,113,896 89	2,331,794 86	2,603,562 17	5,995,398 96
1841	8,201,610 24	6,001,076 97	2,514,837 12	2,388,434 51	6,490,881 45
1842	6,610,438 02	8,397,242 95	1,199,099 68	1,378,931 33	6,775,624 61
1843*	2,908,671 95	3,727,711 53	578,371 00	839,041 12	3,202,713 00
1844	5,218,183 66	6,498,199 11	1,256,532 39	2,032,008 99	5,645,183 86
1845	5,746,291 28	6,297,177 89	1,539,351 35	2,400,788 11	5,911,760 98
1846	10,413,370 58	6,455,013 92	1,027,693 64	1,811,097 56	6,711,283 89
1847	35,840,030 33	7,900,635 76	1,430,411 30	1,744,883 63	6,885,608 35
1848	27,088,334 21	9,408,476 02	1,252,296 81	1,227,496 48	5,650,851 25
1849	14,558,473 26	9,786,705 92	1,374,161 55	1,328,367 64	12,885,334 24
1850	9,687,024 58	7,904,724 66	1,663,591 47	1,866,886 02	16,043,763 36
1851	12,161,965 11	8,880,581 38	2,829,801 77	2,293,377 22	17,888,992 18
1852	8,521,506 19	8,918,842 10	3,043,576 04	2,401,858 78	17,504,171 45
1853	9,910,498 49	11,067,789 53	3,880,439 12	1,756,306 20	17,463,068 01
1854	11,722,282 87	10,790,096 32	1,550,399 55	1,232,665 00	26,672,144 68
1855	14,648,074 07	13,327,095 11	2,772,990 78	1,477,612 93	24,090,425 43
1856	16,963,160 51	14,074,834 64	2,644,263 97	1,296,629 65	31,794,038 87
1857	19,159,150 87	12,651,694 61	4,354,418 87	1,310,380 58	28,565,498 77
1858	25,679,121 63	14,053,264 64	4,978,266 18	1,219,768 50	26,400,016 42
1859	23,154,720 53	14,690,927 90	3,490,534 53	1,222,922 71	23,797,544 40
1860	16,472,202 72	11,514,649 83	2,991,121 54	1,100,802 32	27,977,978 30
1861	23,001,530 67	12,387,156 52	2,865,481 17	1,034,599 73	23,327,287 69
1862	389,173,562 29	42,640,353 09	2,327,948 37	852,170 47	21,385,862 59
1863	603,314,411 82	63,261,235 31	3,152,032 70	1,078,513 36	23,198,382 37
1864	690,391,048 66	85,704,963 74	2,629,975 97	4,985,473 90	27,572,216 87

* For the half year from Janu

30, 1874, by calendar years to 1843 and by fiscal years (ended June 30) from that time.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1791.	\$1,919,589 52		\$1,177,863 03	\$699,984 23	\$3,797,436 78	\$973,905 75
1792	5,896,258 47		2,373,611 28	693,050 25	8,962,920 00	783,444 51
1793	1,749,070 73		2,097,856 17	2,633,048 07	6,479,977 97	753,661 69
1794	3,545,299 00		2,752,523 04	2,743,771 13	9,041,593 17	1,151,924 17
1795	4,362,541 72		2,947,059 06	2,841,639 37	10,151,240 15	516,442 61
1796	2,551,303 15		3,239,347 68	2,577,126 01	8,367,776 84	888,995 42
1797	2,836,110 52		3,172,516 73	2,617,250 12	8,625,877 37	1,021,899 04
1798	4,651,710 42		2,955,875 90	976,032 09	8,563,618 41	617,451 43
1799	6,480,166 72		2,815,651 41	1,706,578 84	11,002,396 97	2,161,867 77
1800	7,411,369 97		3,402,601 04	1,138,563 11	11,952,534 12	2,623,311 99
1801	4,981,669 90		4,411,830 06	2,879,876 98	12,273,376 94	3,295,391 00
1802	3,737,079 91		4,239,172 16	5,294,235 24	13,270,487 31	5,020,697 64
1803	4,002,624 24		3,949,402 36	3,306,697 07	11,258,983 67	4,825,811 60
1804	4,452,858 91		4,185,048 74	3,977,206 07	12,615,113 72	4,037,005 26
1805	6,357,234 62		2,657,114 22	4,583,960 63	13,598,309 47	3,999,388 99
1806	6,080,209 36		3,368,968 26	5,572,018 64	15,021,196 26	4,538,123 80
1807	4,984,572 29		3,309,378 48	2,938,141 62	11,292,292 99	9,643,850 07
1808	6,504,338 85		2,557,074 23	7,701,288 96	16,762,702 04	9,941,809 96
1809	7,414,672 14		2,866,074 90	3,586,479 26	13,867,226 30	3,848,056 78
1810	5,311,082 28		3,163,671 09	4,835,241 12	13,309,994 49	2,672,276 57
1811	5,592,604 86		2,585,435 57	5,414,564 43	13,592,604 86	3,502,305 80
1812	17,829,498 70		2,451,272 57	1,998,349 88	22,279,121 15	3,862,217 41
1813	28,082,396 92		3,599,455 22	7,508,668 22	39,190,520 36	5,196,542 00
1814	30,127,686 38		4,593,239 04	3,307,304 90	38,028,230 32	1,727,848 63
1815	26,953,571 00		5,990,090 24	6,638,832 11	39,582,493 35	13,106,592 88
1816	23,373,432 58		7,822,923 34	17,048,139 59	48,244,495 51	22,033,519 19
1817	15,454,609 92		4,536,282 55	20,866,753 57	40,877,646 04	14,989,465 48
1818	13,808,673 78		6,209,954 03	15,086,247 59	35,104,875 40	1,478,526 74
1819	16,300,273 44		5,211,730 56	2,492,195 73	24,004,199 73	2,079,992 38
1820	10,134,530 57		5,151,004 32	3,477,489 96	21,763,024 85	1,198,461 21
1821	13,723,479 07		5,126,073 79	3,241,019 83	19,090,572 69	1,681,592 24
1822	9,827,643 51		5,172,788 79	2,676,160 33	17,676,592 63	4,237,427 55
1823	9,784,154 59		4,922,475 40	607,541 01	15,314,171 00	9,463,922 81
1824	15,330,144 71		4,943,557 93	11,624,835 83	31,898,538 47	1,946,597 13
1825	11,490,459 94		4,366,757 40	7,728,587 38	23,585,804 72	5,201,650 43
1826	13,062,316 27		3,975,542 95	7,065,539 24	24,103,398 44	6,358,686 18
1827	12,653,095 65		3,486,071 51	6,517,596 88	22,656,764 04	6,668,286 10
1828	13,296,041 45		3,098,800 60	9,064,637 47	25,459,479 52	5,972,435 81
1829	12,641,210 40		2,542,843 23	9,860,304 77	25,044,358 40	5,755,704 79
1830	13,229,533 33		1,912,574 93	9,443,173 29	24,585,281 55	6,014,539 75
1831	13,864,067 90		1,373,748 74	14,800,629 48	30,038,446 12	4,502,914 45
1832	16,516,388 77		772,561 50	17,067,747 79	34,356,698 06	2,011,777 55
1833	22,713,755 11		303,796 87	1,239,746 51	24,257,298 49	11,702,905 31
1834	18,425,417 25		202,152 98	5,974,412 21	24,601,982 44	8,892,858 42
1835	17,514,950 28		57,863 08	328 20	17,573,141 56	26,749,803 96
1836	30,868,164 04				30,868,164 04	46,708,436 00
1837	37,243,214 24			21,822 91	37,265,037 15	37,327,252 69
1838	33,849,718 08		14,996 48	5,590,723 79	39,455,432 35	36,891,196 94
1839	26,496,948 73		399,833 89	10,718,153 53	37,614,936 15	33,157,503 68
1840	24,139,920 11		174,598 08	3,912,015 62	28,226,533 81	29,963,163 46
1841	26,196,840 29		284,977 55	5,315,712 19	31,797,530 03	28,685,111 08
1842	24,361,336 59		773,549 85	7,801,990 09	32,938,876 53	30,521,979 44
1843	11,256,508 60		523,583 91	338,012 64	12,116,105 15	39,186,284 74
1844	20,650,108 01		1,833,452 13	11,158,450 71	33,642,010 85	36,742,829 81
1845	21,895,369 61	\$18,231 43	1,040,458 18	7,536,349 49	30,490,408 71	36,194,274 62
1846	26,418,459 59		842,723 27	371,100 04	27,632,282 90	38,261,959 65
1847	53,801,569 37		1,119,214 72	5,600,667 65	60,520,851 74	33,079,276 43
1848	45,227,454 77		2,390,765 88	13,036,922 54	60,655,143 19	29,416,612 45
1849	39,933,542 61	82,865 81	3,565,535 78	12,804,478 54	56,386,422 74	32,827,082 69
1850	37,165,990 09		3,782,393 03	3,656,335 71	44,604,718 26	35,871,753 31
1851	44,054,717 66	69,713 19	3,696,760 75	654,912 11	48,476,104 31	40,158,353 25
1852	40,389,954 56	170,063 42	4,000,297 80	2,152,293 05	46,712,608 83	43,338,860 02
1853	44,078,156 35	420,498 64	3,665,832 74	6,412,574 01	54,577,061 74	50,261,901 09
1854	51,967,528 42	2,877,818 69	3,070,926 69	17,556,896 95	75,473,170 75	48,591,073 41
1855	56,316,197 72	872,047 39	2,314,464 99	6,662,065 86	66,164,775 96	47,777,622 13
1856	66,772,527 61	385,372 90	1,953,822 37	3,614,618 66	72,726,341 57	49,108,229 80
1857	66,041,143 70	363,572 39	1,593,265 23	3,276,606 05	71,274,587 37	46,802,855 00
1858	72,330,437 17	574,443 08	1,652,055 67	7,505,250 82	82,062,186 74	35,113,334 22
1859	66,355,950 07		2,637,649 70	14,685,443 15	83,678,642 92	33,193,248 60
1860	60,050,754 71		3,144,120 94	13,854,250 00	77,055,125 63	32,979,530 78
1861	62,616,055 78		4,034,157 30	18,737,100 00	85,387,313 08	30,963,857 83
1862	456,379,896 81		13,190,344 84	96,097,322 09	569,667,563 74	46,965,304 87
1863	694,004,375 56		24,729,700 62	181,081,635 07	899,815,911 25	36,523,046 13
1864	811,283,679 14		53,685,421 69	430,572,014 03	1,295,541,114 86	6134,433,738 44

ary 1, 1843, to June 30, 1843.

TABLE H.—*Statement of the expenditures of the United*

ar.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1865	\$1,030,690,400 06	\$122,617,434 07	\$5,059,360 71	\$16,347,621 34	\$42,989,383 10
1866	283,154,676 06	43,285,662 00	3,295,729 32	15,605,549 88	40,613,114 17
	3,568,638,312 28	717,551,816 39	103,369,211 42	119,607,656 01	643,604,554 33
	*3,621,780 07	*77,992 17	*53,286 61	*9,737 87	*718,769 52
	3,572,260,092 35	717,629,808 56	103,422,498 03	119,617,393 88	644,323,323 85
1867	95,224,415 63	31,034,011 04	4,642,531 77	20,936,551 71	51,110,223 72
1868	123,246,648 62	25,775,502 72	4,100,682 32	23,782,386 78	53,009,867 67
1869	78,501,990 61	20,000,757 97	7,042,923 06	28,476,621 78	56,474,061 53
1870	57,655,675 40	21,780,229 87	3,407,938 15	28,340,202 17	53,237,461 56
1871	35,799,991 82	19,431,027 21	7,426,997 44	34,443,894 88	60,481,916 23
1872	35,372,157 20	21,249,809 99	7,061,728 82	28,533,402 76	60,984,757 42
1873	46,323,138 31	23,526,256 79	7,951,704 88	29,359,426 86	73,328,110 06
1874	42,313,927 22	30,932,587 42	6,692,462 09	29,038,414 66	85,141,593 61
	4,086,698,037 16	911,359,991 57	151,749,466 56	342,528,295 48	1,138,091,315 65

* Outstanding

NOTE.—This statement is made from warrants paid by the Treasurer up to June 30, 1866. The balance in the Treasury June 30, 1874, by this statement, is \$178,833,339.54, from which should be .30, 1874, \$150,731,694.63.

States from March 4, 1789, to June 30, 1874—Continued.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1865	\$1,217,704,199 28	\$1,717,900 11	\$77,395,090 30	\$609,616,141 68	\$1,906,433,331 37	\$33,933,657 89
1866	285,954,731 43	58,476 51	133,067,624 91	620,263,249 10	1,139,344,081 95	165,301,654 76
	5,152,771,550 43	7,611,003 56	502,689,519 27	2,374,677,103 12	8,037,749,176 38	
	*4,481,566 24	.....	*2,888 48	*100 31	*4,484,555 03	*4,484,555 03
	5,157,253,116 67	7,611,003 56	502,692,407 75	2,374,677,203 43	8,042,233,731 41	160,817,099 73
1867	202,947,733 87	10,813,349 38	143,781,591 91	735,536,980 11	1,093,079,655 27	198,076,537 09
1868	229,915,088 11	7,001,151 04	140,424,045 71	692,549,685 88	1,069,889,970 74	158,936,082 87
1869	190,496,354 95	1,674,680 05	130,684,242 80	261,912,718 31	584,777,996 11	183,781,985 76
1870	164,421,507 15	15,996,555 60	129,235,498 00	393,254,282 13	702,907,842 88	177,604,116 51
1871	157,583,827 58	9,016,794 74	125,576,565 93	399,503,670 65	691,680,858 90	138,019,122 15
1872	153,201,856 19	6,958,266 76	117,357,839 72	405,007,307 54	682,525,270 21	134,666,001 85
1873	180,488,636 90	5,105,919 99	104,750,688 44	233,699,352 58	524,044,597 91	159,293,673 41
1874	194,118,985 00	1,395,073 55	107,119,815 21	422,065,060 23	724,698,933 99	178,833,339 54
	6,630,427,106 42	65,572,794 67	1,501,632,695 47	5,918,206,260 86	14,115,838,857 42	.....

warrants.

outstanding warrants are then added, and the statement is by warrants issued from that date. The deducted the amount deposited with the States, \$28,101,644.91, leaving the net available balance, June

TABLE I.—*Statement of the differences between the several accounts showing the outstanding principal of the public debt, with an explanation thereof, so far as the examination of the accounts has progressed.*

The statement of receipts (Table G) shows the amount which has been covered into the Treasury, as derived from loans and Treasury notes, from the organization of the Government to and including June 30, 1874, to have been.....	\$8,053,791,647 84
The statement of expenditures (Table H) shows the payments from the Treasury for the redemption and purchase of loans and Treasury notes for the same period to have been.....	5,918,206,260 86
Showing the principal outstanding by these tables June 30, 1874.....	2,135,585,386 98
The actual outstanding principal at that date, as shown by Tables F and O and by the debt-statement of July 1, 1874, was.....	2,251,690,468 43
Showing.....	116,105,081 45

more outstanding and unpaid principal by the debt-statement and by Tables F and O than by the receipts and expenditures, Tables G and H.

This difference of \$116,105,081.45 is thus explained: The following stocks were issued in payment of various debts and claims, but in the transaction no money ever came into the Treasury. When the stock matured, it was paid out of the general funds then in the Treasury. This showed an expenditure where there had been no corresponding receipt, and, of course, a statement of the debt made from the receipts and expenditures on account of loans and Treasury notes would not be correct, unless these items were added to the receipt side of the account. This cannot be done until legislation has been had authorizing it:

French farmers-general loan.....	\$153,688 89
French loan of eighteen million livres.....	3,267,000 00
Spanish loan of 1781.....	174,017 13
French loan of ten million livres.....	1,815,000 00
French loan of six million livres.....	1,089,000 00
Balance of supplies due France.....	24,332 86
Dutch loan of 1782.....	2,000,000 00
Dutch loan of 1784.....	800,000 00
Debt due foreign officers.....	186,988 78
Dutch loan of 1787.....	400,000 00
Dutch loan of 1788.....	400,000 00
Interest due on the foreign debt.....	1,771,496 90
Domestic debt of the Revolution, <i>estimated</i>	63,918,475 44

The above are the details (so far as the progress of the examination has developed them) of the item in the finance report of 1871, (page 20,) "Revolutionary debt, *estimated*, \$76,000,000."

Mississippi-purchase stock.....	4,282,151 12
Louisiana-purchase stock.....	11,250,000 00
Washington and Georgetown debt assumed by the United States.....	1,500,000 00
United States Bank subscription stock.....	7,000,000 00
Six per cent. Navy stock.....	711,700 00
Texas-purchase stock.....	5,000,000 00
Mexican indemnity stock.....	303,573 92
Bounty-land scrip.....	233,075 00
Tompkins fraud in loan of 1798.....	1,000 00

The following amounts represent the discounts suffered in placing the loans named.

Only the money actually received was covered into the Treasury. The difference between this and the face-value of the stock issued was the discount. To make the receipts and expenditures on the loan-accounts correct, these discounts should be credited to the loans as receipts and charged to a discount account. This also requires legislation to enable it to be done:

Loan of 1796.....	10,000 00
Loan of February, 1813.....	2,109,377 43
Loan of August, 1813.....	998,581 95
Ten-million loan of 1814.....	1,983,895 25
Six-million loan of 1814.....	1,076,826 97
Undesignated stock of 1814.....	93,868 95
Loan of March, 1815.....	588,820 93
Loan of February, 1861.....	2,019,776 10

The foregoing are the details of the difference of \$116,105,081.45, so far as the examination of the public-debt accounts has progressed. There still remains to be explained.....

942,433 83

Which is the resultant error arising out of the differences yet to be discovered and reconciled. The full details of this item can only be given after the accounts have all been examined and corrected, and the amount of it may be increased or diminished when the examination of the domestic debt of the Revolution shall have shown what its true amount is. This examination is still being continued, for the purpose of perfecting the records.

Total.....	116,105,081 45
------------	----------------

TABLE K.—Statement showing the condition of the sinking-fund from its institution in May, 1869, to and including June 30, 1874.

DR.		THE SECRETARY OF THE TREASURY IN ACCOUNT WITH SINKING-FUND.		CR.	
July 1, 1868.	To $\frac{1}{2}$ of 1 per cent. on the principal of the public debt, being for the three months from April 1 to June 30, 1868.....		June 30, 1869.	By amount of principal purchased, \$8,691,000, including \$1,000 donation, estimated in gold.....	\$7,261,437 30
June 30, 1869.	To interest on \$8,691,000, being amount of principal of public debt purchased during fiscal year 1869 on this account.....	\$6,529,219 63		By accrued interest on the amount of purchases in 1869.....	136,392 56
	Balance to new account.....	196,590 00 672,020 23			
		<u>7,397,829 86</u>			<u>7,397,829 86</u>
July 1, 1869.	To 1 per cent. on the principal of the public debt on June 30, 1869, \$2,588,452,213.94.....	25,884,522 14	July 1, 1869.	By balance from last year.....	672,020 23
June 30, 1870.	To interest on \$8,691,000, amount of redemption in 1869..	521,460 00	June 30, 1870.	By amount of principal purchased, \$28,151,900, estimated in gold.....	25,893,143 57
	To interest on \$28,151,900, amount of principal of public debt purchased during fiscal year 1870 on this account..	1,254,897 00		By accrued interest on account of purchases in 1870.....	351,003 54
		<u>27,660,879 14</u>		By balance to new account.....	744,711 80
					<u>27,660,879 14</u>
July 1, 1870.	To balance from last year.....	744,711 80	June 30, 1871.	By amount of principal purchased, \$29,936,250, estimated in gold.....	28,694,017 73
	To 1 per cent. on the principal of the public debt on June 30, 1870, \$2,480,672,427.81.....	24,806,724 28		By accrued interest on account of purchases in 1871.....	367,782 53
June 30, 1871.	To interest on redemption of 1869, \$2,691,000.....	521,460 00		By balance to new account.....	257,474 32
	To interest on redemption of 1870, \$28,151,900.....	1,689,114 00			
	To interest on \$29,936,250, amount of principal of public debt purchased during fiscal year 1871 on this account..	1,557,264 50			
		<u>29,319,274 58</u>			<u>29,319,274 58</u>
July 1, 1871.	To balance from last year.....	257,474 32	June 30, 1872.	By amount of principal purchased, \$32,618,450, estimated in gold.....	32,248,645 22
	To 1 per cent. on the principal of the public debt on June 30, 1871, \$2,353,211,332.32.....	23,532,113 32		By accrued interest on account of purchases in 1872.....	430,908 38
June 30, 1872.	To interest on redemption of 1869, \$8,691,000.....	521,460 00			
	To interest on redemption of 1870, \$28,151,900.....	1,689,114 00			
	To interest on redemption of 1871, \$29,936,250.....	1,796,175 00			
	To interest on redemption of \$32,618,450, amount of principal of public debt purchased during fiscal year 1872 on this account.....	2,059,325 50 2,823,891 46			
	To balance to new account.....	<u>32,679,553 60</u>			<u>32,679,553 60</u>

DR.

TABLE K.—Statement showing the condition of the sinking-fund, &c.—Continued.

CR.

July 1, 1872.	To 1 per cent. on the principal of the public debt on June 30, 1872, \$2,253,251.328.78	\$22,532,513 29	July 1, 1872.	By balance from last year	\$2,823,891 46
June 30, 1873.	To interest on redemption of 1869, \$8,691,000	521,460 00	June 30, 1873.	By amount of principal purchased, \$28,678,000, estimated in gold	28,457,562 83
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By accrued interest on account of purchases in 1873	392,385 45
	To interest on redemption of 1871, \$29,936,250	1,796,175 00			
	To interest on redemption of 1872, \$32,618,450	1,957,107 00			
	To interest on redemption of \$28,678,000, amount of principal of public debt purchased during fiscal year 1873 on this account	1,725,881 50			
	To balance to new account	1,451,588 95			
		<u>31,673,839 74</u>			<u>31,673,839 74</u>
July 1, 1873.	To 1 per cent. on the principal of the public debt on June 30, 1873, \$2,234,482,993 20	22,344,829 93	July 1, 1873.	By balance from last year	1,451,588 95
June 30, 1874.	To interest on redemption of 1869, \$8,691,000	521,460 00	June 30, 1874.	By amount of principal purchased, \$12,936,450, estimated in gold	12,872,850 74
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By accrued interest on account of purchases in 1874	232,586 28
	To interest on redemption of 1871, \$29,936,250	1,796,175 00		By balance to new account	16,305,421 96
	To interest on redemption of 1872, \$32,618,450	1,957,107 00			
	To interest on redemption of 1873, \$28,678,000	1,720,680 00			
	To interest on redemption of \$12,936,450, amount of principal of public debt purchased during fiscal year 1874 on this account	823,082 00			
		<u>30,852,447 93</u>			<u>30,852,447 93</u>

TABLE L.—Statement showing the purchases of bonds on account of the sinking-fund during each fiscal year from its institution in May, 1869, to and including June 30, 1874.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in cur- rency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1869.							
Five-twenties of 1862.....	\$1,621,000 00	\$253,822 84	\$1,874,822 84	\$1,349,970 02	\$16,210 00	\$7,384 60	\$8,825 40
Five-twenties of March, 1864.....	70,000 00	11,725 00	81,725 00	57,552 82	700 00	218 63	481 37
Five-twenties of June, 1864.....	1,051,000 00	161,946 45	1,212,946 45	873,205 61	10,510 00	1,470 42	9,039 58
Five-twenties of 1865.....	465,000 00	74,969 00	539,969 00	387,566 28	4,650 00	2,683 54	1,966 46
Consols, 1865.....	461,000 00	73,736 80	534,736 80	387,903 26	13,830 00	429 04	13,400 96
Consols, 1867.....	4,718,000 00	749,208 08	5,467,208 08	3,948,586 11	141,540 00	116,032 35	25,507 65
Consols, 1868.....	305,000 00	49,442 50	354,442 50	256,653 20	9,150 00	8,173 98	976 02
Total.....	8,691,000 00	1,374,850 67	10,065,850 67	7,261,437 30	196,590 00	136,392 56	60,197 44
JUNE 30, 1870.							
Five-twenties of 1862.....	3,542,050 00	493,479 42	4,035,529 42	3,263,099 51	160,919 50	45,994 49	114,925 01
Five-twenties of March, 1864.....	85,000 00	15,742 87	100,742 87	75,658 54	5,350 00	1,080 99	4,269 01
Five-twenties of June, 1864.....	3,971,400 00	506,189 91	4,477,589 91	3,647,628 29	165,834 00	49,946 00	115,888 00
Five-twenties of 1865.....	2,790,250 00	361,735 43	3,151,985 43	2,606,636 20	105,257 50	37,113 53	68,143 97
Consols, 1865.....	11,532,150 00	1,454,778 37	12,986,928 37	10,681,736 97	493,421 50	145,518 29	349,903 21
Consols, 1867.....	5,882,550 00	861,763 73	6,744,313 73	5,309,810 90	302,734 50	66,111 51	236,622 99
Consols, 1868.....	348,500 00	53,363 95	401,863 95	308,573 16	19,380 00	5,238 73	14,141 27
Total.....	28,151,900 00	3,747,053 68	31,898,953 68	25,893,143 57	1,254,897 00	351,003 54	903,893 46
JUNE 30, 1871.							
Five-twenties of 1862.....	2,792,950 00	227,607 56	3,020,557 56	2,680,209 05	145,975 00	36,657 80	109,317 20
Five-twenties of March, 1864.....	29,500 00	2,277 20	31,777 20	28,590 88	1,240 00	388 35	851 65
Five-twenties of June, 1864.....	3,967,350 00	340,529 63	4,307,879 63	3,847,182 42	201,375 00	51,703 46	149,671 54
Five-twenties of 1865.....	6,768,600 00	574,923 00	7,343,523 00	6,525,231 42	331,933 50	92,259 58	239,673 92
Consols, 1865.....	10,222,200 00	850,949 79	11,073,149 79	9,762,387 78	523,117 00	109,455 28	412,661 72
Consols, 1867.....	6,103,050 00	541,559 41	6,644,609 41	5,800,618 37	351,528 00	76,745 93	274,782 07
Consols, 1868.....	52,600 00	4,784 61	57,384 61	49,797 81	3,096 00	572 13	2,523 87
Total.....	29,936,250 00	2,542,631 20	32,478,881 20	28,694,017 73	1,537,264 50	367,782 53	1,189,481 97

TABLE L.—Statement showing the purchases of bonds on account of the sinking-fund during each fiscal year from its institution, &c.—Continued.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in cur- rency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1872.							
Five-twenties of 1862.....	\$6,417,850 00	\$764,055 21	\$7,181,905 21	\$6,345,391 98	\$427,849 00	\$75,179 43	\$352,669 57
Five-twenties of March, 1864.....	137,100 00	14,959 03	142,059 03	126,123 46	8,894 00	1,338 70	7,555 30
Five-twenties of June, 1864.....	3,604,650 00	438,656 16	4,043,306 16	3,573,223 63	246,001 50	57,449 80	188,551 70
Five-twenties of 1865.....	3,635,200 00	436,838 70	4,072,038 70	3,594,747 85	246,562 00	37,817 37	208,744 63
Consols, 1865.....	11,788,900 00	1,436,989 46	13,225,889 46	11,660,785 89	707,334 00	149,248 31	558,085 79
Consols, 1867.....	6,958,900 00	833,600 15	7,792,500 15	6,863,777 39	417,534 00	108,487 92	309,046 08
Consols, 1868.....	85,850 00	9,951 63	95,801 63	84,595 02	5,151 00	1,386 95	3,764 05
Total.....	32,618,450 00	3,935,050 34	36,553,500 34	32,248,645 22	2,059,325 50	430,908 38	1,628,417 12
JUNE 30, 1873.							
Five-twenties of 1862.....	7,137,100 00	925,783 87	8,062,883 87	7,089,542 58	431,450 50	101,960 57	329,489 93
Five-twenties of March, 1864.....	50,000 00	7,372 50	57,372 50	49,780 91	3,500 00	513 70	2,686 30
Five-twenties of June, 1864.....	3,741,150 00	480,664 37	4,221,814 37	3,715,211 22	223,270 50	42,216 46	181,054 04
Five-twenties of 1865.....	1,959,850 00	250,635 93	2,210,485 93	1,943,488 93	120,266 50	23,744 47	96,522 03
Consols, 1865.....	10,768,250 00	1,371,187 17	12,139,437 17	10,668,617 09	646,095 00	145,069 34	501,025 66
Consols, 1867.....	4,402,100 00	553,610 89	4,955,710 89	4,373,781 76	264,126 00	69,632 51	194,493 49
Consols, 1868.....	619,530 00	81,983 44	701,513 44	617,140 34	37,173 00	8,948 40	28,224 60
Total.....	28,678,000 00	3,671,258 17	32,349,258 17	28,457,562 83	1,725,881 50	392,385 45	1,333,496 05
JUNE 30, 1874.							
Five-twenties of 1862.....	1,421,700 00	161,219 79	1,582,919 79	1,415,391 05	99,519 00	31,743 95	67,775 05
Five-twenties of June, 1864.....	2,020,550 00	218,457 39	2,239,007 39	2,012,051 32	141,438 50	48,013 46	93,425 04
Five-twenties of 1865.....	1,247,250 00	135,577 95	1,382,827 95	1,241,571 69	87,307 50	29,348 19	57,959 31
Consols, 1865.....	3,393,650 00	360,964 62	3,754,614 62	3,374,934 42	203,619 00	46,489 33	157,129 67
Consols, 1867.....	4,051,000 00	432,348 18	4,483,348 18	4,029,975 86	243,060 00	55,976 97	187,083 03
Consols, 1868.....	802,300 00	86,505 62	888,805 62	798,926 40	48,138 00	11,014 38	37,123 62
Total.....	12,936,450 00	1,395,073 55	14,331,523 55	12,872,850 74	823,082 00	222,586 28	600,495 72
Grand total.....	141,012,950 00	16,665,917 61	157,677,967 61	135,437,657 39	7,617,040 50	1,901,058 74	5,715,981 76

TABLE M.—Statement showing the purchases of bonds in excess of the amount required for the sinking-fund during each fiscal year from the commencement of the purchases in May, 1869, to and including June 30, 1874.

Year ended—	Principal redeemed.	Premium paid.	Net cost in currency.	Net cost estimated in gold.	Interest due at close of fiscal year.	Accrued interest paid in coin.	Balance of interest due at close of fiscal year.
JUNE 30, 1870.							
Five-twenties of 1862.....	\$9,975,250 00	\$1,438,465 74	\$11,413,715 74	\$9,026,361 36	\$502,456 55	\$110,968 99	\$391,487 56
Five-twenties of March, 1864.....	597,400 00	116,951 00	714,351 00	532,078 21	40,948 00	9,621 13	31,326 87
Five-twenties of June, 1864.....	11,742,700 00	1,767,653 37	13,510,353 37	10,680,518 21	589,697 55	146,031 16	443,666 39
Five-twenties, 1865.....	7,620,350 00	1,102,967 36	8,723,317 36	7,051,018 61	328,437 85	94,005 47	231,432 38
Consols, 1865.....	36,118,200 00	5,242,087 61	41,360,287 61	33,775,004 65	1,861,918 50	483,633 72	1,378,284 78
Consols, 1867.....	18,426,800 00	2,922,445 22	21,349,245 22	16,374,250 02	1,037,727 00	206,748 21	830,978 79
Consols, 1868.....	2,105,500 00	364,879 14	2,470,379 14	1,869,116 40	123,495 00	23,141 27	100,353 73
Total.....	86,586,200 00	12,955,449 44	99,541,649 44	78,308,437 46	4,484,680 45	1,074,149 95	3,410,530 50
JUNE 30, 1871.							
Five-twenties of 1862.....	7,695,250 00	725,443 91	8,420,693 91	7,517,031 86	315,865 00	88,115 14	227,749 86
Five-twenties of March, 1864.....	100,500 00	10,862 25	111,362 25	100,135 51	1,335 00	196 94	1,136 06
Five-twenties of June, 1864.....	7,145,950 00	657,670 36	7,803,620 36	6,968,994 28	280,772 50	88,675 02	192,097 48
Five-twenties, 1865.....	9,117,750 00	877,459 15	9,995,209 15	8,875,458 67	362,211 00	90,147 01	272,063 99
Consols, 1865.....	24,476,800 00	2,348,715 50	26,825,515 50	23,917,450 48	968,482 00	355,280 04	633,201 96
Consols, 1867.....	10,741,550 00	1,011,485 32	11,753,035 32	10,430,837 44	478,047 00	153,991 14	324,055 86
Consols, 1868.....	163,600 00	16,802 01	180,402 01	159,625 18	6,813 00	2,780 76	4,032 24
Total.....	59,441,400 00	5,648,438 50	65,089,838 50	57,969,533 42	2,433,525 50	779,186 05	1,654,339 45
JUNE 30, 1872.							
Five-twenties of 1862.....	12,364,000 00	1,359,618 69	13,723,618 69	12,317,868 38	354,487 00	132,389 84	222,097 16
Five-twenties of March, 1864.....	54,000 00	6,549 90	60,549 90	53,884 81	1,020 00	389 92	630 08
Five-twenties of June, 1864.....	4,299,550 00	495,186 15	4,794,736 15	4,279,233 48	104,153 50	46,626 09	57,527 41
Five-twenties, 1865.....	1,868,400 00	209,232 93	2,077,632 93	1,858,868 91	49,536 00	16,649 96	32,886 04
Consols, 1865.....	7,909,700 00	999,620 72	8,909,320 72	7,875,863 64	237,501 00	155,887 37	81,613 63
Consols, 1867.....	705,750 00	95,071 84	800,821 84	703,446 24	21,285 00	13,956 70	7,328 30
Consols, 1868.....	8,950 00	1,170 36	10,120 36	8,918 01	283 50	486 94	96 56
Total.....	27,210,350 00	3,166,450 59	30,376,800 59	27,098,083 47	768,266 00	366,686 82	402,179 18

TABLE M.—Statement showing the purchases of bonds in excess of the amount required for the sinking-fund during each fiscal year, &c.—Continued.

Year ended —	Principal re- deemed.	Premium paid.	Net cost in cur- rency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1873.							
Five-twenties of 1862.....	\$3,092,200 00	\$435,582 12	\$3,527,782 12	\$3,052,928 79	\$113,440 00	\$56,369 39	\$57,070 61
Five-twenties of March, 1864.....	6,300 00	956 16	7,256 16	6,162 53	198 00	4 14	193 86
Five-twenties of June, 1864.....	1,915,450 00	272,320 18	2,187,970 18	1,895,085 70	65,666 50	28,376 89	37,289 61
Five-twenties, 1865.....	550,700 00	78,272 53	628,972 53	543,974 45	18,590 00	8,259 43	10,330 57
Consols, 1865.....	2,279,700 00	325,646 23	2,605,346 23	2,254,176 05	68,391 00	25,908 86	42,482 14
Consols, 1867.....	857,250 00	131,063 53	988,313 53	848,313 40	25,717 50	6,233 17	19,484 33
Consols, 1868.....	302,200 00	47,386 90	349,586 90	297,854 98	9,066 00	5,970 88	3,095 12
Total.....	9,003,800 00	1,291,427 65	10,295,227 65	8,898,495 90	301,069 00	131,122 76	169,946 24
Grand total.....	182,241,750 00	23,061,766 18	205,303,516 18	172,274,550 25	7,987,540 95	2,350,545 58	5,636,995 37

TABLE N.—Statement showing the purchases of bonds from May, 1869, to September 30, 1874.

Date of purchase.		Opening price of gold.	Principal.	Amount paid.	Currency value of interest accrued on bonds bought "flat."	Net cost.	Net cost estimated in gold.	Average rate of premium on each purchase.	Average cost in gold of each purchase.	Average rate of premium on total purchases to date.	Average cost in gold of total purchases to date.
1869.											
May	12	138½	\$1,000,000 00	\$1,155,070 00	\$2,504 36	\$1,152,565 64	\$832,177 36	15.26	83.22		
	19	142	70,000 00	81,718 00		81,718 00	57,548 45	16.74	82.21		
	19	142	1,000,000 00	1,168,512 10		1,168,512 10	822,895 85	16.85	82.29		
	27	139½	1,000,000 00	1,153,581 50		1,153,581 50	826,940 14	15.36	82.69	15.84	82.72
June	3	138½	1,000,000 00	1,164,058 90	711 78	1,164,770 68	842,510 43	16.48	84.25		
	10	138½	1,000,000 00	1,161,967 00		1,161,967 00	838,208 84	16.20	83.82		
	16	138	1,000 00	1,155 00		1,155 00	835 44	15.50	83.54		
	17	138½	1,000,000 00	1,152,950 00		1,152,950 00	833,960 21	15.30	83.40		
	23	137½	1,620,000 00	1,870,402 50		1,870,402 50	1,364,012 76	15.46	84.20		
	26	137½	1,000,000 00	1,158,228 25		1,158,228 25	842,347 82	15.82	84.23	15.82	83.55
July	1	137½	1,000,000 00	1,158,098 75		1,158,098 75	842,253 63	15.81	84.22		
	3	137	3,000,000 00	3,496,474 00		3,496,474 00	2,552,170 80	16.54	85.07		
	9	136	3,000,000 00	3,518,044 00		3,518,044 00	2,586,797 06	17.27	86.23		
	14	137½	3,000,000 00	3,607,622 90		3,607,622 90	2,636,113 12	20.25	87.54		
	15	137	1,000,000 00	1,201,850 00		1,201,850 00	877,262 77	20.18	87.73		
	21	135½	3,000,000 00	3,600,028 80		3,600,028 80	2,664,221 12	20.00	88.81		
	28	136½	3,000,000 00	3,604,859 00		3,604,859 00	2,640,922 34	20.16	88.03		
	29	135½	1,000,000 00	1,201,570 55		1,201,570 55	885,134 84	20.16	88.51	17.85	85.93
August	4	136	2,000,000 00	2,431,136 80		2,431,136 80	1,787,600 59	21.56	89.38		
	11	135½	2,000,000 00	2,422,038 27		2,422,038 27	1,787,482 12	21.10	89.37		
	12	135½	1,000,000 00	1,198,931 70		1,198,931 70	887,276 00	19.89	88.73		
	18	133	2,000,000 00	2,378,781 81		2,378,781 81	1,788,557 75	18.94	89.43		
	25	133½	2,000,000 00	2,389,539 01		2,389,539 01	1,793,275 07	19.48	89.66		
	26	133½	1,000,000 00	1,196,247 80		1,196,247 80	893,555 78	19.63	89.36	18.48	86.87
September	1	133½	2,000,000 00	2,401,991 00		2,401,991 00	1,800,930 46	20.10	90.05		
	8	136	2,000,000 00	2,356,000 00		2,356,000 00	1,732,352 94	17.80	86.62		
	9	135½	1,000,000 00	1,183,972 53		1,183,972 53	871,368 92	18.40	87.14		
	15	136½	2,000,000 00	2,369,639 55		2,369,639 55	1,740,782 04	18.48	87.04		
	22	137½	2,000,000 00	2,337,657 62		2,337,657 62	1,697,029 12	16.88	84.85		
	23	141½	1,000,000 00	1,165,548 50		1,165,548 50	832,982 17	16.55	82.30		
	25	133½	3,000,000 00	3,537,158 16		3,537,158 16	2,647,078 14	17.91	88.24		
	29	133½	3,000,000 00	3,473,533 12		3,473,533 12	2,599,463 51	15.78	86.65	18.38	86.91
October	6	130	2,000,000 00	2,319,139 18		2,319,139 18	1,783,953 22	15.96	89.20		
	7	131½	1,000,000 00	1,159,945 10		1,159,945 10	884,610 18	15.99	88.46		
	7	131½	*153,500 00	178,187 69		178,187 69	135,891 47	16.08	88.53		
	13	130½	2,000,000 00	2,318,883 53		2,318,883 53	1,782,043 06	15.94	89.10		
	20	130	2,000,000 00	2,314,079 00		2,314,079 00	1,780,060 77	15.70	89.00		

TABLE N.—Statement showing the purchases of bonds from May, 1869, to September 30, 1874—Continued.

Date of purchase.		Opening price of gold.	Principal.	Amount paid.	Currency value of interest accrued on bonds bought "flat."	Net cost.	Net cost estimated in gold.	Average rate of premium on each purchase.	Average cost in gold of each purchase.	Average rate of premium on total purchases to date.	Average cost in gold of total purchases to date.
1869.											
October	21	130½	\$1,000,000 00	\$1,152,000 00		\$1,152,000 00	\$885,302 59	15.20	88.53		
	27	130½	2,000,000 00	2,292,600 00		2,292,600 00	1,761,844 38	14.63	88.09	17.80	87.20
November	3	127½	2,000,000 00	2,257,255 21		2,257,255 21	1,768,662 26	12.86	88.43		
	4	126½	1,000,000 00	1,126,843 74		1,126,843 74	889,906 21	12.68	88.99		
	4	126½	1,000,000 00	1,129,090 29		1,129,090 29	891,680 39	12.91	89.17		
	5	126½	*201,300 00	227,580 43	\$167 43	227,413 03	179,773 12	12.97	89.31		
	5	126½	*433,000 00	492,158 94	2,917 87	429,241 07	386,751 83	12.99	89.32		
	10	126½	2,000,000 00	2,259,000 00		2,259,000 00	1,780,492 61	12.95	89.02		
	17	127½	2,000,000 00	2,256,513 69		2,256,513 69	1,775,035 35	12.83	88.75		
	17	127½	1,000,000 00	1,129,039 02		1,129,039 02	888,132 95	12.90	88.81		
	24	126½	3,000,000 00	3,382,483 67		3,382,483 67	2,671,260 54	12.75	89.04	16.97	87.48
December	1	122½	2,000,000 00	2,206,992 21		2,206,992 21	1,807,158 41	10.35	90.36		
	2	122½	1,000,000 00	1,102,659 61		1,102,659 61	901,971 06	10.27	90.20		
	8	123½	2,000,000 00	2,248,236 56		2,248,236 56	1,818,593 78	12.41	90.93		
	15	121½	2,000,000 00	2,239,710 90		2,239,710 90	1,839,598 27	11.98	91.98		
	16	121½	1,000,000 00	1,118,412 34		1,118,412 34	919,557 94	11.84	91.96		
	22	120½	2,000,000 00	2,215,985 83		2,215,985 83	1,844,733 26	10.80	92.24		
	29	119½	2,000,000 00	2,220,427 12		2,220,427 12	1,852,285 40	11.02	92.61		
	30	119½	1,000,000 00	1,110,507 80		1,110,507 80	926,388 15	11.05	92.64	16.13	88.20
1870.											
January	5	119½	2,000,000 00	2,246,595 03		2,246,595 03	1,876,071 01	12.33	93.80		
	11	122½	*451,700 00	517,400 49		517,400 49	422,367 75	14.54	93.51		
	11	122½	*1,342,550 00	1,539,826 93	32 58	1,539,794 35	-1,256,974 98	14.69	93.63		
	13	121½	1,000,000 00	1,141,010 09		1,141,010 09	938,137 79	14.10	93.81		
	19	121½	2,000,000 00	2,281,555 49		2,281,555 49	1,877,823 45	14.08	93.89		
	27	122	1,000,000 00	1,142,872 27		1,142,872 27	936,780 55	14.29	93.68	15.94	88.55
February	10	120½	1,000,000 00	1,126,500 00		1,126,500 00	932,919 25	12.65	93.30		
	11	120½	50,000 00	56,325 00		56,325 00	46,888 66	12.65	93.78		
	24	117½	1,000,000 00	1,115,764 80		1,115,764 80	948,577 94	11.37	94.86		
	24	117½	1,000,000 00	1,117,488 85		1,117,488 85	950,043 66	11.75	95.04	15.79	88.73
March	2	116½	1,000,000 00	1,107,377 50		1,107,377 50	931,559 61	10.74	95.16		
	10	111	1,000,000 00	1,067,347 35		1,067,347 35	961,574 19	6.73	96.16		
	17	112	1,000,000 00	1,067,480 27		1,067,480 27	953,107 39	6.75	95.31		
	24	112½	1,000,000 00	1,060,440 34		1,060,440 34	942,613 63	6.04	94.26		
	30	111½	1,000,000 00	1,069,985 26		1,069,985 26	956,411 41	7.00	95.64	15.42	89.04
April	7	112	1,000,000 00	1,070,574 91		1,070,574 91	955,870 46	7.06	95.59		
	13	112½	1,000,000 00	1,073,953 37		1,073,953 37	954,625 22	7.39	95.46		

May	21	113 $\frac{1}{2}$	1,000,000 00	1,078,778 18		1,078,778 18	951,513 28	7.88	95.15		
	27	113 $\frac{1}{2}$	1,000,000 00	1,100,490 79		1,100,490 79	966,402 45	10.05	96.64		
	30	114 $\frac{1}{2}$	*345,400 00	390,847 25	7,826 85	383,020 40	333,423 63	10.89	96.53		
	30	114 $\frac{1}{2}$	*758,800 00	859,029 25	18,099 70	840,929 55	732,038 78	10.82	96.47	15.10	89.36
	5	114 $\frac{1}{2}$	2,000,000 00	2,215,447 70		2,215,447 70	1,932,778 80	10.77	96.64		
June	12	115 $\frac{1}{2}$	*1,850 00	2,074 31	3 85	2,070 46	1,794 55	11.92	97.00		
	12	115 $\frac{1}{2}$	1,000,000 00	1,118,370 86		1,118,370 86	969,335 52	11.84	96.93		
	19	114 $\frac{1}{2}$	2,000,000 00	2,230,611 87		2,230,611 87	1,943,888 34	11.53	97.19		
	26	114 $\frac{1}{2}$	1,000,000 00	1,108,910 71		1,108,910 71	970,600 18	10.89	97.06	14.90	89.76
	2	114 $\frac{1}{2}$	2,000,000 00	2,223,786 41		2,223,786 41	1,942,171 53	11.19	97.11		
July	9	113 $\frac{1}{2}$	1,000,000 00	1,109,976 64		1,109,976 64	977,952 99	11.00	97.79		
	16	113 $\frac{1}{2}$	2,000,000 00	2,217,755 94		2,217,755 94	1,960,447 24	10.69	98.02		
	23	111 $\frac{1}{2}$	1,000,000 00	1,104,612 10		1,104,612 10	989,574 11	10.46	98.96		
	30	111 $\frac{1}{2}$	2,000,000 00	2,218,005 71		2,218,005 71	1,987,015 19	10.90	99.35	14.65	90.31
	7	112 $\frac{1}{2}$	1,000,000 00	1,107,000 00		1,107,000 00	987,290 97	10.70	98.73		
August	11	115 $\frac{1}{2}$	*690,400 00	758,749 60		758,749 60	659,065 88	9.90	95.46		
	11	115 $\frac{1}{2}$	*1,683,150 00	1,848,423 98		1,848,423 98	1,605,580 00	9.82	95.39		
	14	112 $\frac{1}{2}$	2,000,000 00	2,182,332 89		2,182,332 89	1,933,406 77	9.12	96.67		
	21	112 $\frac{1}{2}$	1,000,000 00	1,070,136 00		1,070,136 00	878,961 81	7.01	87.90		
	28	121 $\frac{1}{2}$	2,000,000 00	2,162,085 83		2,162,085 83	1,777,665 64	8.10	88.88	14.29	90.52
September	4	121 $\frac{1}{2}$	1,000,000 00	1,085,712 21		1,085,712 21	891,755 41	8.57	89.17		
	11	116 $\frac{1}{2}$	2,000,000 00	2,191,414 93		2,191,414 93	1,885,088 11	9.57	94.25		
	18	116 $\frac{1}{2}$	1,000,000 00	1,097,329 29		1,097,329 29	939,896 61	9.73	93.99		
	25	117 $\frac{1}{2}$	2,000,000 00	2,181,093 02		2,181,093 02	1,850,344 02	9.05	92.52	14.07	90.62
	1	116 $\frac{1}{2}$	1,000,000 00	1,091,038 65		1,091,038 65	937,519 78	9.10	93.75		
October	8	114	3,000,000 00	3,272,957 77		3,272,957 77	2,871,015 58	9.10	95.70		
	15	114 $\frac{1}{2}$	2,000,000 00	2,183,503 11		2,183,503 11	1,909,073 76	9.18	95.45		
	22	113 $\frac{1}{2}$	3,200,000 00	3,281,789 74		3,281,789 74	2,881,922 93	9.39	96.06		
	29	113 $\frac{1}{2}$	2,000,000 00	2,177,057 86		2,177,057 86	1,911,796 14	8.85	95.59	13.71	90.98
	6	113	2,000,000 00	2,174,300 26		2,174,300 26	1,924,159 52	8.72	96.21		
November	13	113 $\frac{1}{2}$	2,000,000 00	2,170,465 37		2,170,465 37	1,906,006 91	8.52	95.30		
	20	112 $\frac{1}{2}$	2,000,000 00	2,170,236 48		2,170,236 48	1,922,690 12	8.51	96.13		
	27	112	2,000,000 00	2,165,529 30		2,165,529 30	1,933,508 30	8.28	96.68	13.44	91.24
	3	110 $\frac{1}{2}$	1,000,000 00	1,077,698 19		1,077,698 19	973,090 92	7.77	97.31		
	3	110 $\frac{1}{2}$	*245,850 00	265,173 81		265,173 81	239,434 59	7.86	97.39		
December	3	110 $\frac{1}{2}$	*542,250 00	584,808 61	8 06	584,800 55	528,036 61	7.85	97.39		
	10	110 $\frac{1}{2}$	1,000,000 00	1,072,263 90		1,072,263 90	971,473 52	7.23	97.15		
	17	113	1,000,000 00	1,064,972 36		1,064,972 36	942,453 42	6.50	94.25		
	25	112	1,000,000 00	1,065,650 15		1,065,650 15	951,473 35	6.56	95.15	13.25	91.39
	1	110 $\frac{1}{2}$	1,000,000 00	1,064,917 08		1,064,917 08	962,636 91	6.49	96.26		
	8	110 $\frac{1}{2}$	1,000,000 00	1,063,854 32		1,063,854 32	961,676 22	6.38	96.17		
	15	111 $\frac{1}{2}$	1,000,000 00	1,065,972 75		1,065,972 75	958,177 75	6.60	95.82		
	22	110 $\frac{1}{2}$	1,000,000 00	1,064,459 26		1,064,459 26	962,253 06	6.45	96.22		
	29	110 $\frac{1}{2}$	1,000,000 00	1,064,473 95		1,064,473 95	961,150 29	6.45	96.11	13.05	91.53
	1871.										
January	4	110 $\frac{1}{2}$	2,000,000 00	2,147,345 03		2,147,345 03	1,938,911 99	7.37	96.06		
	11	111	1,000,000 00	1,074,257 50		1,074,257 50	967,709 55	7.43	96.78		
	18	110 $\frac{1}{2}$	2,000,000 00	2,144,457 32		2,144,457 32	1,938,492 49	7.22	96.92		
February	25	110 $\frac{1}{2}$	1,000,000 00	1,074,651 96		1,074,651 96	971,436 80	7.46	97.14	12.85	91.72
	1	111 $\frac{1}{2}$	2,000,000 00	2,173,985 90		2,173,985 90	1,943,227 62	8.70	97.16		
	8	111 $\frac{1}{2}$	2,000,000 00	2,175,643 46		2,175,643 46	1,946,884 53	8.78	97.34		

TABLE N.—Statement showing the purchases of bonds from May, 1869, to September 30, 1874—Continued.

Date of purchase.		Opening price of gold.	Principal.	Amount paid.	Currency value of interest accrued on bonds bought "flat."	Net cost.	Net cost estimated in gold.	Average rate of premium on each purchase.	Average cost in gold of each purchase.	Average rate of premium on total purchases to date.	Average cost in gold of total purchases to date.
1871.											
February	15	111½	\$2,000,000 00	\$2,184,170 19		\$2,184,170 19	\$1,963,299 05	9.21	98.16		
	21	111½	2,000,000 00	2,191,633 24		2,191,633 24	1,970,007 41	9.58	98.50	12.68	91.99
March	1	110½	2,000,000 00	2,199,585 00		2,199,585 00	1,983,842 16	9.98	99.19		
	8	111½	2,000,000 00	2,199,570 48		2,199,570 48	1,977,142 00	9.98	98.85		
	15	111½	2,000,000 00	2,191,702 96		2,191,702 96	1,967,859 00	9.58	98.39		
	22	110½	2,000,000 00	2,188,826 83		2,188,826 83	1,974,139 19	9.94	98.71		
	29	110½	2,000,000 00	2,183,254 76		2,183,254 76	1,980,276 42	9.16	99.01	12.52	92.34
April	3	110½	216,000 00	235,807 20		235,807 20	213,884 08	9.17	99.02		
	5	110½	3,000,000 00	3,295,500 00		3,295,500 00	2,985,730 46	9.85	99.52		
	12	110½	2,000,000 00	2,197,018 24		2,197,018 24	1,995,022 24	9.85	99.75		
	19	111½	3,000,000 00	3,317,193 80		3,317,193 80	2,971,730 17	10.57	99.06		
	26	110½	2,000,000 00	2,215,181 72		2,215,181 72	1,997,909 10	10.76	99.90	12.41	92.71
May	3	111½	2,000,000 00	2,221,571 71		2,221,571 71	1,999,164 64	11.08	99.96		
	10	111½	2,000,000 00	2,223,162 54		2,223,162 54	1,998,348 35	11.16	99.92		
	17	111½	2,000,000 00	2,228,989 07		2,228,989 07	1,992,392 46	11.45	99.62		
	24	111½	2,000,000 00	2,224,133 69		2,224,133 69	1,992,504 98	11.21	99.63		
	31	111½	2,000,000 00	2,225,697 79		2,225,697 79	1,989,450 54	11.28	99.47	12.35	93.04
June	7	112½	1,000,000 00	1,115,811 40		1,115,811 40	994,041 33	11.58	99.40		
	14	112½	1,000,000 00	1,114,175 30		1,114,175 30	991,479 69	11.42	99.15		
	21	112½	1,000,000 00	1,116,587 05		1,116,587 05	993,625 85	11.66	99.36		
	28	113½	1,000,000 00	1,118,691 60		1,118,691 60	988,898 65	11.87	98.89	12.34	93.16
July	5	113½	1,000,000 00	1,132,384 49		1,132,384 49	997,695 59	13.24	99.77		
	12	112½	1,000,000 00	1,122,692 96		1,122,692 96	999,059 35	12.27	99.91		
	19	112½	385,600 00	433,278 38		433,278 38	385,136 33	12.36	99.88		
	26	112½	1,000,000 00	1,122,086 99		1,122,086 99	999,632 06	12.21	99.96	12.34	93.26
August	2	112½	162,750 00	182,407 63		182,407 63	162,682 39	12.08	99.96		
	9	112	20,100 00	22,509 99		22,509 99	20,098 20	11.99	99.99		
	16	112½	1,000,000 00	1,122,127 56		1,122,127 56	999,668 21	12.21	99.97		
	23	112½	1,000,000 00	1,121,011 54		1,121,011 54	998,673 98	12.10	99.87		
	30	113½	1,000,000 00	1,125,650 82		1,125,650 82	993,952 16	12.56	99.39	12.34	93.35
September	6	113½	1,000,000 00	1,128,864 31		1,128,864 31	991,318 82	12.89	99.13		
	13	113½	1,000,000 00	1,125,800 00		1,125,800 00	988,627 88	12.58	98.86		
	20	114½	3,000,000 00	3,375,135 99		3,375,135 99	2,957,402 84	12.50	98.58		
	25	115	3,000,000 00	3,397,836 15		3,397,836 15	2,954,640 13	13.26	98.49		
	27	114½	2,000,000 00	2,262,400 68		2,262,400 68	1,975,895 78	13.12	98.79	12.36	93.59
October	4	114	2,000,000 00	2,258,747 45		2,258,747 45	1,981,357 41	12.94	99.07		
	11	114½	4,000,000 00	4,470,310 00		4,470,310 00	3,917,029 57	11.76	97.93		

	18	1122	4,000,000 00	4,414,343 08	4,414,343 08	3,915,160 16	10.36	97.88		
	18	1122	50,000 00	55,160 00	55,160 00	48,922 39	10.32	97.84		
	25	1114	2,000,000 00	2,217,901 51	2,217,901 51	1,986,921 84	10.89	99.35	12.31	93.82
November	1	1112	1,000,000 00	1,113,421 29	1,113,421 29	994,126 15	11.34	99.41		
	8	1114	1,000,000 00	1,114,150 87	1,114,150 87	998,119 48	11.41	99.81		
	15	1114	21,100 00	23,452 74	23,452 74	21,081 11	11.11	99.83		
	21	1104	1,000,000 00	1,107,389 47	1,107,389 47	999,900 20	10.74	99.99	12.30	93.90
December	6	1094	517,450 00	568,325 56	568,325 56	517,247 38	9.83	99.96		
	13	1094	43,700 00	47,734 84	47,734 84	43,693 21	9.24	99.99		
	20	1084	31,000 00	38,083 15	38,083 15	30,996 00	8.74	99.99		
	27	1084	240,550 00	260,908 91	260,908 91	240,469 04	8.46	99.97	12.28	93.91
	1872.									
January	4	1094	566,200 00	617,775 00	617,775 00	566,116 84	9.11	99.99		
	18	109	899,750 00	978,713 38	978,713 38	897,902 18	8.78	99.80	12.27	93.95
February	1	1094	1,000,000 00	1,091,919 01	1,091,919 01	994,914 81	9.19	99.49		
	15	1104	1,000,000 00	1,092,584 13	1,092,584 13	991,006 01	9.26	99.10		
	29	1104	1,000,000 00	1,091,388 34	1,091,388 34	984,341 23	9.14	98.43	12.23	94.02
March	14	1104	1,000,000 00	1,092,821 91	1,092,821 91	992,346 80	9.28	99.23		
	28	1104	1,000,000 00	1,095,961 25	1,095,961 25	992,943 37	9.60	99.29	12.21	94.05
April	3	1094	1,000,000 00	1,097,435 25	1,097,435 25	998,803 41	9.74	99.88		
	10	1104	1,000,000 00	1,100,721 08	1,100,721 08	998,386 46	10.07	99.84		
	17	1104	2,000,000 00	2,213,295 42	2,213,295 42	1,996,207 82	10.66	99.81		
May	24	1114	263,850 00	294,794 93	294,794 93	263,503 85	11.73	99.87	12.18	94.15
	1	1124	691,650 00	776,203 34	776,203 34	691,495 18	12.22	99.98		
	8	1134	5,000 00	5,640 00	5,640 00	4,963 70	12.80	99.27		
	8	1134	4,000,000 00	4,519,795 84	4,519,795 84	3,977,818 12	12.99	99.44		
	15	114	3,000,000 00	3,395,826 68	3,395,826 68	2,978,795 34	13.19	99.29		
	22	1134	2,000,000 00	2,267,116 41	2,267,116 41	1,993,069 37	13.36	99.65		
	29	1134	2,000,000 00	2,274,174 67	2,274,174 67	1,997,079 84	13.71	99.85	12.22	94.38
June	5	1144	825,950 00	945,245 28	945,245 28	824,641 46	14.44	99.84		
	12	114	47,850 00	54,486 79	54,486 79	47,795 42	13.87	99.88		
	19	1134	921,900 00	1,047,373 04	1,047,373 04	919,756 79	13.61	99.77		
	26	1134	1,084,400 00	1,227,634 17	1,227,634 17	1,082,808 53	13.22	99.85	12.24	94.44
July	2	1134	300,550 00	342,155 19	342,155 19	300,795 77	13.73	99.98		
	10	1134	511,750 00	581,975 72	581,975 72	511,627 01	13.72	99.98		
	17	1144	1,000,000 00	1,144,063 85	1,144,063 85	999,182 40	14.41	99.92		
	24	1144	47,200 00	53,956 89	53,956 89	47,123 92	14.32	99.84		
	31	1154	1,000,000 00	1,146,489 17	1,146,489 17	995,864 64	14.65	99.59	12.26	94.49
August	7	1154	2,000,000 00	2,296,663 19	2,296,663 19	1,992,766 31	14.83	99.64		
	7	1154	7,000 00	8,038 80	8,038 80	6,975 10	14.84	99.64		
	14	1144	1,000,000 00	1,145,208 63	1,145,208 63	998,003 16	14.52	99.80		
	21	1144	34,300 00	38,996 39	38,996 39	34,132 50	13.69	99.51		
	22	1144	5,000 00	5,683 00	5,683 00	4,974 18	13.66	99.48		
	28	113	1,000,000 00	1,123,616 18	1,123,616 18	994,350 60	12.36	99.44	12.29	94.57
September	4	1134	1,000,000 00	1,123,204 81	1,123,204 81	992,888 23	12.32	99.29		
	11	113	1,000,000 00	1,112,251 60	1,112,251 60	984,293 45	11.23	98.43		
	18	1144	3,000,000 00	3,343,130 94	3,343,130 94	2,926,154 00	11.44	97.54		
	25	1134	1,000,000 00	1,120,993 75	1,120,993 75	986,573 14	12.10	98.66	12.27	94.64
October	2	1144	3,000,000 00	3,369,121 78	3,369,121 78	2,945,680 25	12.30	98.19		
	7	113	5,000,000 00	5,641,797 44	5,641,797 44	4,992,741 10	12.84	99.85		
	16	1124	94,100 00	106,178 24	106,178 24	94,067 11	12.84	99.97		

TABLE N.—Statement showing the purchases of bonds from May, 1869, to September 30, 1874—Continued.

Date of purchase.		Opening price of gold.	Principal.	Amount paid.	Currency value of interest accrued on bonds bought "flat."	Net cost.	Net cost estimated in gold.	Average rate of premium on each purchase.	Average cost in gold of each purchase.	Average rate of premium on total purchases to date.	Average cost in gold of total purchases to date.
1872.											
October	23	113½	\$1,000,000 00	\$1,126,635 51	.....	\$1,126,635 51	\$995,920 89	12.66	99.59	.....	.....
	30	112½	359,250 00	403,657 22	.....	403,657 22	359,205 54	12.36	99.99	12.29	94.79
November	6	112½	428,400 00	478,902 16	.....	478,902 16	426,638 90	11.79	99.59	.....	.....
	13	113½	1,000,000 00	1,126,009 23	.....	1,126,009 23	992,078 62	12.60	99.21	.....	.....
	20	113½	2,000,000 00	2,250,861 59	.....	2,250,861 59	1,989,711 90	12.54	99.48	.....	.....
	26	112½	489,150 00	551,216 06	.....	551,216 06	488,883 42	12.69	99.95	12.29	94.85
December	4	112½	560,600 00	631,947 79	.....	631,947 79	560,485 84	12.73	99.98	.....	.....
	26	111½	417,950 00	466,978 08	.....	466,978 08	417,877 48	11.73	99.98	12.29	94.86
1873.											
January	8	111½	20,850 00	23,297 79	.....	23,297 79	20,848 14	11.74	99.99	.....	.....
	15	112	197,600 00	221,278 24	.....	221,278 24	197,569 86	11.98	99.98	.....	.....
	22	112½	516,400 00	584,824 36	.....	584,824 36	514,696 91	13.25	99.67	.....	.....
	29	114	169,350 00	192,613 81	.....	192,613 81	168,959 48	13.74	99.77	12.29	94.89
February	5	113½	518,250 00	587,510 76	.....	587,510 76	516,492 98	13.36	99.66	.....	.....
	12	114½	1,000,000 00	1,138,246 72	.....	1,138,246 72	997,365 43	13.82	99.74	.....	.....
	19	114½	1,000,000 00	1,137,351 75	.....	1,137,351 75	992,237 07	13.74	99.22	.....	.....
	26	114½	1,000,000 00	1,137,509 59	.....	1,137,509 59	991,293 76	13.57	99.13	12.31	94.94
March	5	115	1,000,000 00	1,135,731 04	.....	1,135,731 04	987,592 21	13.75	98.76	.....	.....
	12	115½	500,000 00	567,161 07	.....	567,161 07	492,648 05	13.43	98.53	.....	.....
	19	115½	1,000,000 00	1,133,941 25	.....	1,133,941 25	983,896 96	13.39	98.39	.....	.....
	26	116	3,800 00	4,332 00	.....	4,332 00	3,750 49	14.00	98.70	.....	.....
April	9	116	500,000 00	572,335 00	.....	572,335 00	493,292 25	14.47	98.68	12.32	94.97
	23	117½	500,000 00	574,095 97	.....	574,095 97	486,522 01	14.82	97.30	.....	.....
May	7	117½	500,000 00	575,915 67	.....	575,915 67	491,186 07	15.18	98.24	12.32	94.98
	21	117½	500,000 00	578,944 55	.....	578,944 55	493,243 49	15.79	98.65	.....	.....
June	4	117½	500,000 00	579,840 14	.....	579,840 14	493,480 97	15.97	98.70	12.34	95.00
	18	118	500,000 00	581,790 70	.....	581,790 70	493,042 97	16.36	98.61	.....	.....
	4	118½	500,000 00	578,032 20	.....	578,032 20	498,841 17	15.61	99.77	12.35	95.01
July	16	116	207,850 00	240,737 77	.....	240,737 77	207,532 56	15.83	99.85	12.36	95.01
August	13	115½	15,500 00	17,843 60	.....	17,843 60	15,482 51	15.12	99.89	12.36	95.01
September	17	111½	55,850 00	61,944 08	.....	61,944 08	53,680 07	10.91	99.69	.....	.....
	20	111½	11,708,100 00	12,963,682 93	.....	12,963,682 93	11,632,748 70	10.72	99.53	.....	.....
	20	111½	47,000 00	52,038 40	.....	52,038 40	46,776 09	10.72	99.52	.....	.....
	20	111½	741,150 00	817,011 04	.....	817,011 04	734,341 95	10.24	99.09	.....	.....
	24	111½	161,000 00	178,265 73	.....	178,265 73	160,238 86	10.72	99.53	.....	.....
Total		.....	323,253,800 00	363,012,332 71	\$30,848 92	362,981,483 79	307,702,207 64	.....	.....	12.27	95.19

RECAPITULATION BY LOANS.

Five-twenties of 1862.....	\$56,159,350 00	\$62,955,548 50	\$938 14	\$62,954,610 36	\$54,156,833 87	.....	.....	12.10	96.43
Five-twenties of March, 1864.....	1,119,800 00	1,307,208 39	12 48	1,307,195 91	1,029,967 67	.....	.....	16.74	91.98
Five-twenties of June, 1864.....	43,459,750 00	48,803,264 34	4,024 32	48,799,240 02	41,492,330 61	.....	.....	12.30	95.47
Five-twenties of 1865.....	35,923,350 00	40,015,286 19	53 48	40,015,232 71	34,529,031 08	.....	.....	11.39	96.12
Consols, 1865.....	118,965,550 00	133,457,305 57	24,983 68	133,432,321 89	113,374,317 08	.....	.....	12.18	95.30
Consols, 1867.....	62,831,950 00	70,963,372 67	744 92	70,962,627 75	58,668,585 27	.....	.....	12.94	93.42
Consols, 1868.....	4,794,050 00	5,510,347 05	91 90	5,510,255 15	4,451,142 06	.....	.....	14.94	92.85
Total.....	323,253,800 00	363,012,332 71	30,848 92	362,951,483 79	307,702,207 64	.....	.....	12.27	95.19

NOTE.—The bonded debt of the United States has been reduced by the amount of these bonds, which have ceased to bear interest and have been canceled and destroyed. This statement does not include the six per cent. bonds converted into fives, nor the redemption of past-due and called securities, which have also ceased to bear interest and have been canceled and destroyed. Those items marked (*) are the bonds bought with the proceeds of the interest collected on the bonds previously purchased. These "interest-purchases" were discontinued after the passage of the act of July 14, 1870, (16 Statutes, 272,) authorizing the refunding of the national debt and directing the cancellation and destruction of the bonds purchased. All bonds, whether purchased, redeemed, or received in exchange for other bonds bearing a lower rate of interest, either before or since the date of that act, have ceased to bear interest, and the annual interest-charge has been reduced by the amount of interest that would have been payable on the first two classes and the difference in rate on the last class, but for such redemption, purchase, or exchange.

TABLE O.—Statement of the outstanding principal of the public debt of the United States, June 30, 1874.

	Length of loan.	When redeemable.	Rates of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
OLD DEBT.							
Unclaimed dividends upon debt created prior to 1800, and the principal and interest of the outstanding debt created during the war of 1812, and up to 1837.	.....	On demand....	5 and 6 per cent.	.....	.....	.....	\$57,665 00
TREASURY NOTES PRIOR TO 1846.							
The acts of October 12, 1837, (5 Statutes, 201;) May 21, 1838, (5 Statutes, 228;) March 31, 1840, (5 Statutes, 370;) February 15, 1841, (5 Statutes, 411;) January 31, 1842, (5 Statutes, 469;) August 31, 1842, (5 Statutes, 581;) and March 3, 1843, (5 Statutes, 614;) authorized the issue of Treasury notes in various amounts, and with interest at rates named therein, from 1 mill to 6 per centum per annum.	1 and 2 years	1 and 2 years from date.	1 mill to 6 per cent.	Par .....	.....	.....	82,575 35
TREASURY NOTES OF 1846.							
The act of July 22, 1846, (9 Statutes, 39,) authorized the issue of Treasury notes in such sums as the exigencies of the Government might require; the amount outstanding at any one time not to exceed \$10,000,000, to bear interest at not exceeding 6 per centum per annum, redeemable one year from date. These notes were receivable in payment of all debts due the United States, including customs duties.	1 year.....	1 year from date.	6 per cent....	Par	\$10,000,000 00	.....	6,000 00
MEXICAN INDEMNITY.							
A proviso in the civil and diplomatic appropriation act of August 10, 1846, (9 Statutes, 94,) authorized the payment of the principal and interest of the fourth and fifth installments of the Mexican indemnities due April and July, 1844, by the issue of stock, with interest at 5 per centum, payable in five years.	5 years.....	April and July, 1849.	5 per cent....	Par	350,000 00	\$303,573 92	1,104 91
TREASURY NOTES OF 1847.							
The act of January 28, 1847, (9 Statutes, 118,) authorized the issue of \$23,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, or the issue of stock for any portion of the amount, with interest at 6 per centum per annum. The Treasury notes under this act were redeemable at the expiration of one or two years; and the interest was to cease at the expiration of sixty days' notice. These notes were receivable in payment of all debts due the United States, including customs duties.	1 and 2 years	After 60 days' notice.	6 per cent....	Par	23,000,000 00	.....	950 00

LOAN OF 1847.

The act of January 28, 1847, (9 Statutes, 118,) authorized the issue of \$23,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, or the issue of stock for any portion of the amount, with interest at 6 per centum per annum, re-imbursable after December 31, 1867. Section 14 authorized the conversion of Treasury notes under this or any preceding act into like stock, which accounts for the apparent overissue.

20 years.....	January 1, 1868.	6 per cent ...	Par	23,000,000 00	23,207,000 00	1,250 00
---------------	------------------	----------------	-----------	---------------	---------------	----------

BOUNTY-LAND SCRIP.

The 9th section of the act of February 11, 1847, (9 Statutes, 125,) authorized the issue of land-warrants to soldiers of the Mexican war, or scrip, at the option of the soldiers, to bear 6 per centum interest per annum, redeemable at the pleasure of the Government, by notice from the Treasury Department. Interest ceases July 1, 1849.

Indefinite ...	July 1, 1849 ...	6 per cent ...	Par	Indefinite.....		3,400 00
----------------	------------------	----------------	-----------	-----------------	--	----------

TEXAN INDEMNITY STOCK.

The act of September 9, 1850, (9 Statutes, 447,) authorized the issue of \$10,000,000 stock, with interest at 5 per centum per annum, to the State of Texas, in satisfaction of all claims against the United States arising out of the annexation of the said State. This stock was to be redeemable at the end of fourteen years.

14 years.....	January 1, 1865.	5 per cent ...	Par	10,000,000 00	5,000,000 00	174,000 00
---------------	------------------	----------------	-----------	---------------	--------------	------------

TREASURY NOTES OF 1857.

The act of December 23, 1857, (11 Statutes, 257,) authorized the issue of \$20,000,000 in Treasury notes, \$6,000,000 with interest at not exceeding 6 per centum per annum, and the remainder with interest at the lowest rates offered by bidders, but not exceeding 6 per centum per annum. These notes were redeemable at the expiration of one year, and interest was to cease at the expiration of sixty days' notice after maturity. They were receivable in payment of all debts due the United States, including customs-duties.

1 year.....	60 days' notice.	5 and 5½ per cent.	Par	20,000,000 00	20,000,000 00	2,000 00
-------------	------------------	--------------------	-----------	---------------	---------------	----------

LOAN OF 1858.

The act of June 14, 1858, (11 Statutes, 365,) authorized a loan of \$20,000,000, with interest at not exceeding 5 per centum per annum, and redeemable any time after January 1, 1874.

15 years.....	January 1, 1874.	5 per cent ...	Par	20,000,000 00	20,000,000 00	394,000 00
---------------	------------------	----------------	-----------	---------------	---------------	------------

LOAN OF 1860.

The act of June 22, 1860, (12 Statutes, 79,) authorized a loan of \$21,000,000, (to be used in redemption of Treasury notes,) with interest at not exceeding 6 per centum per annum, redeemable in not less than ten nor more than twenty years.

10 years.....	January 1, 1871.	5 per cent ...	Par	21,000,000 00	7,022,000 00	10,000 00
---------------	------------------	----------------	-----------	---------------	--------------	-----------

TABLE O.—Statement of the outstanding principal of the public debt, &c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
LOAN OF FEBRUARY, 1861, (1881s.)							
The act of February 8, 1861, (12 Statutes, 129,) authorized a loan of \$25,000,000, with interest at not exceeding 6 per centum per annum, reimbursable in not less than ten nor more than twenty years from the date of the act.	10 or 20 yrs..	Jan. 1, 1881	6 per cent....	Par	\$25,000,900 00	\$18,415,000 00	\$18,415,000 00
TREASURY NOTES OF 1861.							
The act of March 2, 1861, (12 Statutes, 178,) authorized a loan of \$10,000,000, with interest at not exceeding 6 per centum per annum, redeemable on three months' notice after July 1, 1871, and payable July 1, 1881. If proposals for the loan were not satisfactory, authority was given to issue the whole amount in Treasury notes, with interest at not exceeding 6 per centum per annum. The same act gave authority to substitute Treasury notes for the whole or any part of loans authorized at the time of the passage of this act. These notes were to be received in payment of all debts due the United States, including customs duties, and were redeemable at any time within two years from the date of the act.	2 years.....	2 years after date. 60 days after date.	6 per cent....	Par	{ 22,468,100 00 12,896,350 00 }	{ 35,364,450 00	3,150 00
	60 days.....						
OREGON WAR DEBT.							
The act of March 2, 1861, (12 Statutes, 198,) appropriated \$2,800,000 for the payment of expenses incurred by the Territories of Washington and Oregon in the suppression of Indian hostilities in the years 1855 and 1856. Section 4 of the act authorized the payment of these claims in bonds redeemable in twenty years, with interest at 6 per centum per annum.	20 years.....	July 1, 1881	6 per cent....	Par	2,800,000 00	1,090,850 00	945,000 00
LOAN OF JULY AND AUGUST, 1861, (1881s.)							
The act of July 17, 1861, (12 Statutes, 259,) authorized the issue of \$250,000,000 bonds, with interest at not exceeding 7 per centum per annum, redeemable after twenty years. The act of August 5, 1861, (12 Statutes, 313,) authorized the issue of bonds, with interest at 6 per centum per annum, payable after twenty years from date, in exchange for 7-30 notes issued under the act of July 17, 1861. None of such bonds were to be issued for a sum less than \$500, and the whole amount of them was not to exceed the whole amount of 7-30 notes issued under the above act of July 17. The amount issued in exchange for 7-30s was \$139,321,200.	20 years.....	July 1, 1881	6 per cent....	Par	250,000,000 00	{ 50,000,000 00 139,321,200 00 }	{ 139,321,350 00
OLD DEMAND NOTES.							
The act of July 17, 1861, (12 Statutes, 259,) authorized the issue of \$50,000,000 Treasury notes, not bearing interest, of a less denomination	.....	On demand ...	None.....	Par	60,000,000 00	60,000,000 00	76,732 50

than fifty dollars and not less than ten dollars, and payable on demand by the assistant treasurers at Philadelphia, New York, or Boston. The act of August 5, 1861, (12 Statutes, 313,) authorized the issue of these notes in denominations of five dollars; it also added the assistant treasurer at Saint Louis and the designated depository at Cincinnati to the places where these notes were made payable. The act of February 12, 1862, (12 Statutes, 338,) increased the amount of demand notes authorized \$10,000,000.

SEVEN-THIRTIES OF 1861.

The act of July 17, 1861, (12 Statutes, 259,) authorized a loan of \$250,000,000, part of which was to be in Treasury notes, with interest at 7 3-10 per centum per annum, payable three years after date.

FIVE-TWENTIES OF 1862.

The act of February 25, 1862, (12 Statutes, 345,) authorized a loan of \$500,000,000, for the purpose of funding the Treasury notes and floating debt of the United States, and the issue of bonds therefor, with interest at 6 per centum per annum. These bonds were redeemable after five and payable twenty years from date. The act of March 3, 1864, (13 Statutes, 13,) authorized an additional issue of \$11,000,000 of bonds to persons who subscribed for the loan on or before January 21, 1864. The act of January 28, 1863, (13 Statutes, 425,) authorized an additional issue of \$4,000,000 of these bonds and their sale in the United States or Europe.

LEGAL-TENDER NOTES.

The act of February 25, 1862, (12 Statutes, 345,) authorized the issue of \$150,000,000 United States notes, not bearing interest, payable to bearer, at the Treasury of the United States, and of such denominations, not less than five dollars, as the Secretary of the Treasury might deem expedient, \$50,000,000 to be in lieu of demand notes authorized by the act of July 17, 1861; these notes to be a legal tender. The act of July 11, 1862, (12 Statutes, 532,) authorized an additional issue of \$150,000,000 United States Treasury notes, of such denominations as the Secretary of the Treasury might deem expedient, but no such note should be for a fractional part of a dollar, and not more than \$35,000,000 of a lower denomination than five dollars; these notes to be a legal tender. The act of March 3, 1863, (12 Statutes, 710,) authorized an additional issue of \$150,000,000 United States notes, payable to bearer, of such denominations, not less than one dollar, as the Secretary of the Treasury might prescribe; which notes were made a legal tender. The same act limited the time at which Treasury notes might be exchanged for United States bonds to July 1, 1863. The amount of notes authorized by this act were to be in lieu of \$100,000,000 authorized by the resolution of January 17, 1863, (12 Statutes, 822.)

3 years	August 19 and October 1, 1864.	7 3-10 per ct.	Par	140,094,750 00	140,094,750 00	19,200 00
5 or 20 years.	May 1, 1867 ..	6 per cent ...	Par	515,000,000 00	514,771,600 00	169,516,150 00
.....	On demand	None	Par	450,000,000 00	915,430,031 00	382,000,000 00

TABLE O.—Statement of the outstanding principal of the public debt, &c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
TEMPORARY LOAN.							
The act of February 25, 1862, (12 Statutes, 346,) authorized temporary-loan deposits of \$25,000,000, for not less than thirty days, with interest at 5 per centum per annum, payable after ten days' notice. The act of March 17, 1862, (12 Statutes, 370,) authorized the increase of temporary-loan deposits to \$50,000,000. The act of July 11, 1862, (12 Statutes, 532,) authorized a further increase of temporary-loan deposits to \$100,000,000. The act of June 30, 1864, (13 Statutes, 218,) authorized a further increase of temporary-loan deposits to not exceeding \$150,000,000, and an increase of the rate of interest to not exceeding 6 per centum per annum, or a decrease of the rate of interest on ten days' notice, as the public interest might require.	Not less than 30 days.	After ten days' notice.	4, 5, and 6 per cent.	Par	\$150,000,000 00	.....	\$72,560 00
CERTIFICATES OF INDEBTEDNESS.							
The act of March 1, 1862, (12 Statutes, 352,) authorized the issue of certificates of indebtedness to public creditors who might elect to receive them, to bear interest at the rate of 6 per centum per annum, and payable one year from date, or earlier, at the option of the Government. The act of May 17, 1862, (12 Statutes, 370,) authorized the issue of these certificates in payment of disbursing officers' checks. The act of March 3, 1863, (12 Statutes, 710,) made the interest payable in lawful money.	1 year	1 year after date.	6 per cent ...	Par	No limit	\$561,753,211 65	5,000 00
FRACTIONAL CURRENCY.							
The act of July 17, 1862, (12 Statutes, 592,) authorized the use of postal and other stamps as currency, and made them receivable in payment of all dues to the United States less than five dollars. The 4th section of the act of March 3, 1863, (12 Statutes, 711,) authorized the issue of fractional notes in lieu of postal and other stamps and postal currency; made them exchangeable in sums not less than three dollars for United States notes, and receivable for postage and revenue stamps, and in payment of dues to the United States, except duties on imports, less than five dollars; and limited the amount to \$50,000,000. The 5th section of the act of June 30, 1864, (13 Statutes, 220,) authorized an issue of \$50,000,000 in fractional currency, and provided that the whole amount of these notes outstanding at any one time should not exceed this sum.	.....	On presentation.	None	Par	50,000,000 00	223,625,663 45	45,281,295 67
LOAN OF 1863.							
The act of March 3, 1863, (12 Statutes, 709,) authorized a loan of \$900,000,000, and the issue of bonds, with interest at not exceeding 6 per centum per annum, and redeemable in not less than ten nor more than forty years, principal and interest payable in coin. The act of June 30, 1864, (13	17 years	July 1, 1881 ...	6 per cent ...	Average premium of 4.13.	75,000,000 00	75,000,000 00	75,000,000 00

Statutes, 219,) repeals so much of the preceding act as limits the authority thereunder to the current fiscal year, and also repeals the authority altogether except as relates to \$75,000,000 of bonds already advertised for.

ONE-YEAR NOTES OF 1863.

The act of March 3, 1863, (12 Statutes, 710,) authorized the issue of \$400,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, redeemable in not more than three years, principal and interest payable in lawful money, to be a legal tender for their face value.

1 year.....	1 year after date.	5 per cent...	Par	400,000,000 00	44,520,000 00	74,775 00
-------------	--------------------	---------------	-----------	----------------	---------------	-----------

TWO-YEAR NOTES OF 1863.

The act of March 3, 1863, (12 Statutes, 710,) authorized the issue of \$400,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, redeemable in not more than three years, principal and interest payable in lawful money, to be a legal tender for their face value.

2 years.....	2 years after date.	5 per cent...	Par	400,000,000 00	166,480,000 00	52,850 00
--------------	---------------------	---------------	-----------	----------------	----------------	-----------

COIN-CERTIFICATES.

The 5th section of the act of March 3, 1863, (12 Statutes, 711,) authorized the deposit of gold coin and bullion with the Treasurer or any assistant treasurer, in sums not less than \$20, and the issue of certificates therefor in denominations the same as United States notes; also authorized the issue of these certificates in payment of interest on the public debt. It limits the amount of them to not more than 20 per centum of the amount of coin and bullion in the Treasury, and directs their receipt in payment for duties on imports.

.....	On demand....	None.....	Par	Indefinite	562,776,400 00	22,825,100 00
-------	---------------	-----------	-----------	------------------	----------------	---------------

COMPOUND-INTEREST NOTES.

The act of March 3, 1863, (12 Statutes, 709,) authorized the issue of \$400,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, in lawful money, payable not more than three years from date, and to be a legal tender for their face value. The act of June 30, 1864, (13 Statutes, 218,) authorized the issue of \$200,000,000 Treasury notes, of any denomination not less than \$10, payable not more than three years from date, or redeemable at any time after three years, with interest at not exceeding 7 3-10 per centum, payable in lawful money at maturity, and made them a legal tender for their face value to the same extent as United States notes; \$177,045,770 of the amount issued was in redemption of 5 per cent. notes.

3 years.....	June 10, 1867, & May 15, 1868.	6 per cent., compound.	Par	400,000,000 00	266,595,440 00	415,210 00
--------------	--------------------------------	------------------------	-----------	----------------	----------------	------------

TEN-FORTIES OF 1864.

The act of March 3, 1864, (13 Statutes, 13,) authorized the issue of \$200,000,000 bonds, at not exceeding 6 per centum per annum, redeemable after five and payable not more than forty years from date, in coin.

10 or 40 years	March 1, 1874..	5 per cent...	Par to 7 per c't. prem.	200,000,000 00	196,117,300 00	194,567,300 00
----------------	-----------------	---------------	-------------------------	----------------	----------------	----------------

TABLE O.—Statement of the outstanding principal of the public debt, &c.—Continued.

	Length of loan.	When redeem- able.	Rate of in- terest.	Price at which sold.	Amount author- ized.	Amount issued.	Amount out- standing.
FIVE-TWENTIES OF MARCH, 1864.							
The act of March 3, 1864, (13 Statutes, 13,) authorized the issue of \$200,000,000 bonds, at not exceeding 6 per centum per annum, redeemable after five and payable not more than forty years from date, in coin.	5 or 20 years.	Nov. 1, 1869 ...	6 per cent ...	Par .....	.....	\$3,882,500 00	\$946,600 00
FIVE-TWENTIES OF JUNE, 1864.							
The act of June 30, 1864, (13 Statutes, 218,) authorized a loan of \$400,000,000, and the issue therefor of bonds redeemable not less than five nor more than thirty (or forty, if deemed expedient) years from date, with interest at not exceeding 6 per centum per annum, payable semi-annually in coin.	5 or 20 years	Nov. 1, 1869 ...	6 per cent ...	Par	\$400,000,000 00	125,561,300 00	58,046,200 00
SEVEN-THIRTIES OF 1864 AND 1865.							
The act of June 30, 1864, (13 Statutes, 218,) authorized the issue of \$200,000,000 Treasury notes, of not less than \$10 each, payable at not more than three years from date, or redeemable at any time after three years, with interest at not exceeding 7 3-10 per centum per annum. The act of March 3, 1865, (13 Statutes, 408,) authorized a loan of \$600,000,000, and the issue therefor of bonds or Treasury notes; the notes to be of denominations of not less than \$50, with interest in lawful money at not more than 7 3-10 per centum per annum.	3 years....	{ Aug. 15, 1867. June 15, 1868. July 15, 1868. }	7 3-10 per ct.	Par	800,000,000 00	829,992,500 00	228,450 00
NAVY PENSION-FUND.							
The act of July 1, 1864, (13 Statutes, 414,) authorized the Secretary of the Navy to invest in registered securities of the United States so much of the Navy pension-fund in the Treasury January 1 and July 1 in each year as would not be required for the payment of naval pensions. Section 2 of the act of July 23, 1868, (15 Statutes, 170,) makes the interest on this fund 3 per centum per annum, in lawful money, and confines its use to the payment of naval pensions exclusively.	Indefinite....	.....	3 per cent ...	Par	Indefinite.....	14,000,000 00	14,000,000 00
FIVE-TWENTIES OF 1865.							
The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of \$600,000,000 of bonds or Treasury notes in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from date of issue, or after any period not less than five years; interest payable semi-annually at not exceeding 6 per centum per annum when in coin, or 7 3-10 per centum per annum when in currency. In addition to the amount of bonds authorized by this act authority was also given to convert Treasury notes or other interest-	5 or 20 years.	Nov. 1, 1870....	6 per cent ...	Par	203,327,250 00	203,327,250 00	152,534,350 00

hearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.

CONSOLS OF 1865.

The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of \$600,000,000 of bonds or Treasury notes in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from date of issue or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or 7 3-10 per centum per annum when in currency. In addition to the amount of bonds authorized by this act authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.

5 or 20 years.	July 1, 1870	6 per cent	Par	332,998,950 00	332,998,950 00	202,663,100 00
----------------	--------------	------------	-----	----------------	----------------	----------------

CONSOLS OF 1867.

The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of \$600,000,000 of bonds or Treasury notes in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from date of issue or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or 7 3-10 per centum per annum when in currency. In addition to the amount of bonds authorized by this act authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.

5 or 20 years.	July 1, 1872	6 per cent	Par	379,602,350 00	379,616,050 00	310,624,400 00
----------------	--------------	------------	-----	----------------	----------------	----------------

CONSOLS OF 1868.

The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of \$600,000,000 of bonds or Treasury notes in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from the date of issue or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or 7 3-10 per centum per annum when in currency. In addition to the amount of bonds authorized by this act authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12,

5 or 20 years.	July 1, 1873	6 per cent	Par	42,539,350 00	42,539,350 00	37,474,000 00
----------------	--------------	------------	-----	---------------	---------------	---------------

TABLE O.—Statement of the outstanding principal of the public debt, &c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
<p>1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.</p>							
THREE PER CENT. CERTIFICATES.							
The act of March 3, 1867, (14 Statutes, 558,) authorized the issue of \$50,000,000 in temporary-loan certificates of deposit, with interest at 3 per centum per annum, payable in lawful money, on demand, to be used in redemption of compound-interest notes. The act of July 25, 1868, (15 Statutes, 183,) authorized \$25,000,000 additional of these certificates, for the sole purpose of redeeming compound-interest notes.	Indefinite ...	On demand....	3 per cent ...	Par	\$75,000,000 00	\$85,150,000 00	\$5,000 00
CERTIFICATES OF INDEBTEDNESS OF 1870.							
The act of July 8, 1870, (16 Statutes, 197,) authorized the issue of certificates of indebtedness, payable five years after date, with interest at 4 per centum per annum, payable semi-annually, principal and interest, in lawful money, to be hereafter appropriated and provided for by Congress. These certificates were issued, one-third to the State of Maine and two-thirds to the State of Massachusetts, both for the use and benefit of the European and North American Railway Company, and were in full adjustment and payment of any and all claims of said States or railway company for moneys expended (or interest thereon) by the State of Massachusetts on account of the war of 1812-15.	5 years.....	Sept. 1, 1875...	4 per cent ...	Par	678,362 41	678,362 41	678,000 00
FUNDED LOAN OF 1881.							
The act of July 14, 1870, (16 Statutes, 272,) authorizes the issue of \$200,000,000 at 5 per centum, \$300,000,000 at 4½ per centum, and \$1,000,000,000 at 4 per centum, principal and interest payable in coin of the present standard value, at the pleasure of the United States Government, after ten years for the 5 per cents; after fifteen years for the 4½ per cents; and after thirty years for the 4 per cents; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20s, or to be exchanged for said 5-20s, par for par. Payment of these bonds, when due, to be made	10 years.....	May 1, 1881...	5 per cent ...	Par	500,000,000 00	200,000,000 00	315,800,750 00

in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. The act of January 20, 1871, (16 Statutes, 399.) increases the amount of 5 per cents to \$500,000,000, provided the total amount of bonds issued shall not exceed the amount originally authorized, and authorizes the interest on any of these bonds to be paid quarterly.

CERTIFICATES OF DEPOSIT.

The act of June 8, 1872, (17 Statutes, 336.) authorizes the deposit of United States notes without interest by banking associations in sums not less than \$10,000, and the issue of certificates therefor in denominations of not less than \$5,000; which certificates shall be payable on demand in United States notes at the place where the deposits were made. It provides that the notes so deposited in the Treasury shall not be counted as a part of the legal reserve, but that the certificates issued therefor may be held and counted by the national banks as part of their legal reserve, and may be accepted in the settlement of clearing-house balances at the places where the deposits therefor were made, and that the United States notes for which such certificates were issued, or other United States notes of like amount, shall be held as special deposits in the Treasury, and used only for the redemption of such certificates.

Indefinite ...	On demand....	None	Par	No limit.....	137, 675, 000 00	58, 760, 000 00
						2, 251, 690, 468 43

TABLE P.—Statement of 30-year 6 per cent. bonds (interest payable January and July) issued to the several Pacific railway companies, under the acts of July 1, 1862, (12 Statutes, 492,) and July 2, 1864, (13 Statutes, 359.)

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date, as per preceding statement.	Amount of interest due, as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, &c.	Balance due the United States on interest account, deducting repayments.	Balance of accrued interest due the United States on interest account.	Total amount of interest due the United States from Pacific railway companies.
On July 1, 1865:								
Central Pacific.....	\$1,258,000 00		\$37,740 00	\$37,740 00				\$37,740 00
Kansas Pacific.....								
Union Pacific.....								
Central Branch Union Pacific.....								
Western Pacific.....								
Sioux City and Pacific.....								
	1,258,000 00		37,740 00	37,740 00				37,740 00
On January 1, 1866:								
Central Pacific.....	2,362,000 00	\$37,740 00	55,056 83	92,796 83				92,796 83
Kansas Pacific.....	640,000 00		6,417 53	6,417 53				6,417 53
Union Pacific.....								
Central Branch Union Pacific.....								
Western Pacific.....								
Sioux City and Pacific.....								
	3,002,000 00	37,740 00	61,474 36	99,214 36				99,214 36
On July 1, 1866:								
Central Pacific.....	3,002,000 00	92,796 83	83,169 03	175,965 86				175,965 86
Kansas Pacific.....	1,360,000 00	6,417 53	33,026 56	39,444 09				39,444 09
Union Pacific.....	1,680,000 00		19,917 09	19,917 09				19,917 09
Central Branch Union Pacific.....								
Western Pacific.....								
Sioux City and Pacific.....								
	6,042,000 00	99,214 36	136,112 68	235,327 04				235,327 04
On January 1, 1867:								
Central Pacific.....	3,962,000 00	175,965 86	111,837 51	287,803 37				287,803 37
Kansas Pacific.....	2,080,000 00	39,444 09	55,186 84	94,630 93				94,630 93
Union Pacific.....	4,320,000 00	19,917 09	97,755 65	117,672 74				117,672 74
Central Branch Union Pacific.....	640,000 00		10,099 74	10,099 74				10,099 74

Western Pacific								
Sioux City and Pacific								
	11,002,000 00	235,327 04	274,879 74	510,296 78				510,296 78
On July 1, 1867:								
Central Pacific	4,602,000 00	287,803 37	136,534 50	424,337 87	\$22,849 07	\$401,438 80		401,488 80
Kansas Pacific	3,360,000 00	94,630 93	78,654 29	173,285 22	27,414 40	145,840 82		145,840 82
Union Pacific	5,520,000 00	117,672 74	147,826 87	265,499 61		265,499 61		265,499 61
Central Branch Union Pacific	960,000 00	10,099 74	22,408 75	32,508 49		32,508 49		32,508 49
Western Pacific	320,000 00		8,206 03	8,206 03		8,206 03		8,206 03
Sioux City and Pacific								
	14,762,000 00	510,206 78	393,630 44	903,837 22	50,293 47	853,543 75		853,543 75
On January 1, 1868:								
Central Pacific	6,074,000 00	424,337 87	145,613 83	569,951 70	29,899 07	540,052 63		540,052 63
Kansas Pacific	4,880,000 00	173,285 22	122,580 26	295,865 43	148,935 26	146,930 22		146,930 22
Union Pacific	8,160,000 00	265,499 61	210,562 28	476,061 89	249,191 98	226,869 91		226,869 91
Central Branch Union Pacific	1,280,000 00	32,508 49	30,325 50	62,833 99		62,833 99		62,833 99
Western Pacific	320,000 00	8,206 03	9,600 00	17,806 03		17,806 03		17,806 03
Sioux City and Pacific								
	20,714,000 00	903,837 22	518,681 87	1,422,519 09	428,026 31	994,492 78		994,492 78
On July 1, 1868:								
Central Pacific	7,020,000 00	569,951 70	185,641 16	755,592 86	36,949 07	718,643 79		718,643 79
Kansas Pacific	6,080,000 00	295,865 43	165,258 16	461,123 64	266,367 71	194,735 93		194,735 93
Union Pacific	12,957,000 00	476,061 89	288,593 86	764,655 75	524,853 03	243,802 72		243,802 72
Central Branch Union Pacific	1,600,000 00	62,833 99	46,974 27	109,808 26		109,808 26		109,808 26
Western Pacific	320,000 00	17,806 03	9,600 00	27,406 03		27,406 03		27,406 03
Sioux City and Pacific	1,112,000 00		19,603 76	19,603 76		19,603 76		19,603 76
	29,089,000 00	1,422,519 09	715,671 21	2,138,190 30	828,169 81	1,314,020 49		1,314,020 49
On January 1, 1869:								
Central Pacific	16,684,000 00	755,592 86	347,193 73	1,102,786 59	46,158 10	1,056,628 49		1,056,628 49
Kansas Pacific	6,303,000 00	461,123 64	184,599 45	645,723 09	368,406 97	277,316 12		277,316 12
Union Pacific	24,078,000 00	764,655 75	549,109 77	1,313,765 52	719,214 87	594,550 65		594,550 65
Central Branch Union Pacific	1,600,000 00	109,808 26	48,000 00	157,808 26		157,808 26		157,808 26
Western Pacific	320,000 00	27,406 03	9,600 00	37,006 03		37,006 03		37,006 03
Sioux City and Pacific	1,112,000 00	19,603 76	33,360 00	52,963 76	16 27	52,947 49		52,947 49
	50,097,000 00	2,138,190 30	1,171,862 95	3,310,053 25	1,133,796 21	2,176,257 04		2,176,257 04

TABLE P.—Statement of 30-year 6 per cent. bonds (interest payable January and July) issued to the several Pacific railway companies, &c.—Continued.

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date as per preceding statement.	Amount of interest due, as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, &c.	Balance due the United States on interest account, deducting repayments.	Balance of accrued interest due the United States on interest account.	Total amount of interest due the United States from Pacific railway companies.
On July 1, 1869:								
Central Pacific.....	\$22,789,000 00	\$1,102,786 59	\$616,429 59	\$1,719,216 18	\$72,666 99	\$1,646,549 19		\$1,646,549 19
Kansas Pacific.....	6,303,000 00	645,723 09	189,090 00	834,813 09	546,569 10	288,243 99		288,243 99
Union Pacific.....	25,998,000 00	1,313,765 52	768,104 37	2,081,869 89	906,446 11	1,175,423 78		1,175,423 78
Central Branch Union Pacific.....	1,600,000 00	157,808 26	48,000 00	205,808 26	3,490 79	202,317 47		202,317 47
Western Pacific.....	320,000 00	37,006 03	9,600 00	46,606 03		46,606 03		46,606 03
Sioux City and Pacific.....	1,628,320 00	52,963 76	43,514 93	96,508 69	16 27	96,492 42		96,492 42
	58,638,320 00	3,310,053 25	1,674,768 89	4,984,822 14	1,529,189 26	3,455,632 88		3,455,632 88
On January 1, 1870:								
Central Pacific.....	25,881,000 00	1,719,216 18	772,528 08	2,491,744 26	116,765 86	2,374,978 40		2,374,978 40
Kansas Pacific.....	6,303,000 00	834,813 09	189,090 00	1,023,903 09	631,224 99	392,678 10		392,678 10
Union Pacific.....	27,075,000 00	2,081,869 89	809,859 96	2,891,729 85	1,107,427 54	1,784,302 31		1,784,302 31
Central Branch Union Pacific.....	1,600,000 00	205,808 26	48,000 00	253,808 26	5,301 92	248,506 34		248,506 34
Western Pacific.....	1,648,000 00	46,606 03	26,682 73	73,288 76		73,288 76		73,288 76
Sioux City and Pacific.....	1,628,320 00	96,508 69	48,849 60	145,358 29	369 40	144,988 89		144,988 89
	64,135,320 00	4,984,822 14	1,895,010 37	6,879,832 51	1,861,089 71	5,018,742 80		5,018,742 80
On July 1, 1870:								
Central Pacific.....	25,881,000 00	2,491,744 26	770,023 58	3,261,767 84	164,054 17	3,097,713 67	\$155,730 40	3,253,444 07
Kansas Pacific.....	6,303,000 00	1,023,903 09	189,090 00	1,212,993 09	684,359 12	528,633 97	28,717 58	557,351 55
Union Pacific.....	27,075,000 00	2,891,729 85	821,641 20	3,713,371 05	1,239,576 87	2,473,794 18	67,767 69	2,491,561 87
Central Branch Union Pacific.....	1,600,000 00	253,808 26	48,000 00	301,808 26	7,401 92	294,406 34	17,857 43	312,263 77
Western Pacific.....	1,970,000 00	73,288 76	57,908 60	131,197 36		131,197 36	4,274 71	135,472 07
Sioux City and Pacific.....	1,628,320 00	145,358 29	48,849 60	194,207 89	396 08	193,811 81	5,154 20	198,966 01
	64,457,320 00	6,879,832 51	1,935,512 98	8,815,345 49	2,145,788 16	6,669,557 33	279,502 01	6,949,059 34
On January 1, 1871:								
Central Pacific.....	25,881,000 00	3,261,767 84	776,430 00	4,038,197 84	241,638 70	3,796,559 14	326,995 81	4,123,554 95
Kansas Pacific.....	6,303,000 00	1,212,993 09	189,090 00	1,402,083 09	768,148 66	633,934 43	56,879 25	690,813 68
Union Pacific.....	27,236,512 00	3,713,371 05	817,095 36	4,530,466 41	1,434,952 33	3,095,514 08	194,389 56	3,289,903 64
Central Branch Union Pacific.....	1,600,000 00	301,808 26	48,000 00	349,808 26	7,401 92	342,406 34	35,410 83	377,817 17

Western Pacific	1,970,000 00	131,197 36	59,100 00	190,297 36	8,281 25	182,016 11	10,598 09	192,614 20
Sioux City and Pacific	1,628,320 00	194,207 89	48,849 60	243,057 49	396 08	242,661 41	15,762 43	258,423 84
	64,618,832 00	8,815,345 49	1,938,564 96	10,753,910 45	2,460,818 94	8,293,091 51	640,035 97	8,933,127 48
On July 1, 1871:								
Central Pacific	25,881,000 00	4,038,197 84	776,430 00	4,814,627 84	343,266 00	4,471,360 94	449,753 57	4,921,114 51
Kansas Pacific	6,303,000 00	1,402,083 09	189,090 00	1,591,173 09	857,330 93	733,842 16	76,932 82	810,774 98
Union Pacific	27,236,512 00	4,530,466 41	817,095 36	5,347,561 77	1,755,303 15	3,592,258 62	289,874 27	3,882,132 89
Central Branch Union Pacific	1,600,000 00	349,808 26	48,000 00	397,808 26	9,276 92	388,531 34	46,725 32	435,256 66
Western Pacific	1,970,000 00	190,297 36	59,100 00	249,397 36	8,281 25	241,116 11	16,376 52	257,492 63
Sioux City and Pacific	1,628,320 00	243,057 49	48,849 60	291,907 09	401 88	291,505 21	23,515 13	315,020 34
	64,618,832 00	10,753,910 45	1,938,564 96	12,692,475 41	2,973,861 03	9,718,614 38	903,177 63	10,621,792 01
On January 1, 1872:								
Central Pacific	25,881,000 00	4,814,627 84	776,430 00	5,591,057 84	422,556 33	5,168,501 51	595,968 12	5,764,469 63
Kansas Pacific	6,303,000 00	1,591,173 09	189,090 00	1,780,263 09	927,829 30	852,433 79	100,272 17	952,705 96
Union Pacific	27,236,512 00	5,347,561 77	817,095 36	6,164,657 13	1,964,850 08	4,199,807 05	402,429 22	4,602,236 27
Central Branch Union Pacific	1,600,000 00	397,808 26	48,000 00	445,808 26	9,276 92	436,531 34	59,783 02	496,314 36
Western Pacific	1,970,000 00	249,397 36	59,100 00	308,497 36	9,350 25	299,147 11	24,078 92	323,226 03
Sioux City and Pacific	1,628,320 00	291,907 09	48,849 60	340,756 69	401 88	340,354 81	32,965 74	373,320 55
	64,618,832 00	12,692,475 41	1,938,564 96	14,631,040 37	3,334,264 76	11,296,775 61	1,215,497 19	12,512,272 80
On July 1, 1872:								
Central Pacific	25,885,120 00	5,591,057 84	777,318 23	6,368,376 07	527,025 39	5,841,350 68	766,898 68	6,608,249 36
Kansas Pacific	6,303,000 00	1,780,263 09	189,090 00	1,969,353 09	973,904 69	995,448 40	128,262 25	1,123,710 65
Union Pacific	27,236,512 00	6,164,657 13	817,095 36	6,981,752 49	2,181,989 43	4,799,763 06	537,973 22	5,337,736 28
Central Branch Union Pacific	1,600,000 00	445,808 26	48,000 00	493,808 26	15,839 42	477,968 84	74,538 53	552,507 37
Western Pacific	1,970,560 00	308,497 36	59,181 98	367,679 34	9,350 25	358,329 09	33,775 70	392,104 79
Sioux City and Pacific	1,628,320 00	340,756 69	48,849 60	389,606 29	825 60	388,780 69	44,165 12	432,945 81
	64,623,512 00	14,631,040 37	1,939,535 17	16,570,575 54	3,708,934 78	12,861,640 76	1,585,613 50	14,447,254 26
On January 1, 1873:								
Central Pacific	25,885,120 00	6,368,376 07	776,553 60	7,144,929 67	614,057 06	6,530,872 61	963,723 26	7,494,595 87
Kansas Pacific	6,303,000 00	1,969,353 09	189,090 00	2,158,443 09	1,067,179 03	1,091,264 06	160,631 78	1,251,895 84
Union Pacific	27,236,512 00	6,981,752 49	817,095 36	7,798,847 85	2,296,875 90	5,501,971 95	696,737 82	6,198,709 77
Central Branch Union Pacific	1,600,000 00	493,808 26	48,000 00	541,808 26	17,714 42	524,093 84	91,093 42	615,187 26
Western Pacific	1,970,560 00	367,679 34	59,116 80	426,796 14	9,350 25	417,445 89	45,538 84	462,984 73
Sioux City and Pacific	1,628,320 00	389,606 29	48,849 60	438,455 89	825 69	437,630 20	57,153 49	494,783 69
	64,623,512 00	16,570,575 54	1,938,705 36	18,509,280 90	4,006,002 35	14,503,278 55	2,014,878 61	16,518,157 16

TABLE P.—Statement of 30-year 6 per cent. bonds (interest payable January and July) issued to the several Pacific railway companies, &c.—Continued.

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date, as per preceding statement.	Amount of interest due, as per Register's schedule.	Total interest paid by the United States.	Repayments of interest by transportation of mails, troops, &c.	Balance due the United States on interest account, deducting repayments.	Balance of accrued interest due the United States on interest account.	Total amount of interest due the United States from Pacific railway companies.
On July 1, 1873:								
Central Pacific.....	\$25,885,120 00	\$7,144,929 67	\$776,553 60	\$7,921,483 27	\$725,037 15	\$7,196,446 12	\$1,186,138 37	\$8,382,584 49
Kansas Pacific.....	6,303,000 00	2,158,443 09	189,090 00	2,347,533 69	1,082,195 36	1,265,337 73	197,874 38	1,463,212 11
Union Pacific.....	27,236,512 00	7,798,847 85	817,095 36	8,615,943 21	2,383,019 67	6,232,923 54	881,268 16	7,114,191 70
Central Branch Union Pacific.....	1,600,000 00	541,808 26	48,000 00	589,808 26	18,651 92	571,156 34	109,529 94	680,686 28
Western Pacific.....	1,970,560 00	426,796 14	59,116 80	485,912 94	9,367 00	476,545 94	59,428 02	535,973 96
Sioux City and Pacific.....	1,628,320 00	438,455 89	48,849 60	487,305 49	4,869 72	482,435 77	71,947 61	554,383 38
	64,623,512 00	18,509,280 90	1,938,705 36	20,447,986 26	4,223,140 82	16,224,845 44	2,506,186 48	18,731,031 92
On January 1, 1874:								
Central Pacific.....	25,885,120 00	7,921,483 27	776,553 60	8,698,036 87	808,671 30	7,889,365 57	1,437,486 68	9,326,852 25
Kansas Pacific.....	6,303,000 00	2,347,533 69	189,090 00	2,536,623 09	1,206,033 28	1,330,589 81	240,274 81	1,570,864 62
Union Pacific.....	27,236,512 00	8,615,943 21	817,095 36	9,433,038 57	2,613,354 34	6,819,684 23	1,090,997 23	7,910,681 46
Central Branch Union Pacific.....	1,600,000 00	589,808 26	48,000 00	637,808 26	21,893 27	615,914 99	129,863 46	745,778 45
Western Pacific.....	1,970,560 00	485,912 94	59,116 80	545,029 74	9,367 00	535,662 74	75,507 24	611,169 98
Sioux City and Pacific.....	1,628,320 00	487,305 49	48,849 60	536,155 09	6,735 54	529,419 55	88,557 31	617,976 86
	64,623,512 00	20,447,986 26	1,938,705 36	22,386,691 62	4,666,054 73	17,720,636 89	3,062,686 73	20,783,323 62
On July 1, 1874:								
Central Pacific.....	25,885,120 00	8,698,036 87	776,553 60	9,474,590 47	1,099,542 23	8,375,048 24	1,712,114 30	10,087,162 54
Kansas Pacific.....	6,303,000 00	2,536,623 09	189,090 00	2,725,713 09	1,201,592 26	1,434,120 83	286,568 96	1,720,689 79
Union Pacific.....	27,236,512 00	9,433,038 57	817,095 36	10,250,133 93	2,816,174 10	7,433,959 83	1,325,779 64	8,759,739 47
Central Branch Union Pacific.....	1,600,000 00	637,808 26	48,000 00	685,808 26	27,549 50	658,258 76	152,132 79	810,391 55
Western Pacific.....	1,970,560 00	545,029 74	59,116 80	604,146 54	9,367 00	594,779 54	93,842 34	688,621 88
Sioux City and Pacific.....	1,628,320 00	536,155 09	48,849 60	585,004 69	7,811 29	577,193 40	107,084 60	684,278 00
	64,623,512 00	22,386,691 62	1,938,705 36	24,325,396 98	5,252,036 38	19,073,360 60	3,677,522 63	22,750,883 23

TABLE Q.—Returns, by award of the United States Court of Claims, of proceeds of property seized as captured or abandoned under the act of March 12, 1863, paid from July 1, 1873, to June 30, 1874.

Date.	To whom paid.	Amount.
July 2, 1873	Abraham B. Mathews.....	\$16,130 36
July 3, 1873	Michael Slattery.....	320 55
July 5, 1873	James Hunter's executrix.....	4,375 00
July 8, 1873	John M. Powell.....	1,994 77
July 9, 1873	Thomas W. Keay's administrators.....	1,172 97
July 17, 1873	Thomas and Catharine McDermott.....	525 99
July 24, 1873	Emma P. Sykes.....	3,352 36
Aug. 26, 1873	William W. Cones.....	92,595 40
Sept. 3, 1873	Eliza Hans Chaplin's executor.....	9,432 12
Sept. 3, 1873	Martin Tally.....	678 72
Sept. 3, 1873	William M. Wilson.....	9,625 00
Sept. 4, 1873	Eliza Hardesty's executor.....	27,339 56
Sept. 4, 1873	Matilda Johnson.....	15,193 32
Sept. 5, 1873	Howell W. Wright.....	1,820 10
Sept. 6, 1873	John F. Pargoud.....	15,266 81
Sept. 6, 1873	J. B. Christian's administrator.....	7,685 75
Sept. 6, 1873	J. Wesley Vick.....	1,356 10
Sept. 6, 1873	R. A. Rutherford and N. S. Rector.....	4,109 40
Sept. 6, 1873	Freeman Burr.....	6,336 00
Sept. 6, 1873	Warren R. Dent.....	17,923 90
Sept. 6, 1873	Samuel Houston.....	2,225 47
Sept. 6, 1873	Lucy C. Murphy.....	6,528 00
Sept. 6, 1873	William J. Poitevent.....	1,631 27
Sept. 10, 1873	Mathew Malsch.....	8,218 80
Sept. 10, 1873	Brittain M. Odom.....	6,392 40
Sept. 10, 1873	James Sheppard.....	28,231 84
Sept. 10, 1873	Daniel O'Connor, use of J. B. Stewart.....	2,317 90
Sept. 11, 1873	Leon Lippman, survivor of L. and M. Lippman.....	4,025 00
Sept. 11, 1873	Henry Brigham <i>et al.</i>	876 65
Sept. 11, 1873	James N. Cartwright.....	14,193 00
Sept. 12, 1873	Samuel C. McPherson's executrix.....	7,680 00
Sept. 19, 1873	Oakley H. Bynum.....	4,405 87
Sept. 19, 1873	John E. Moncure.....	6,638 11
Oct. 2, 1873	James Cody's administrator.....	4,558 58
Oct. 18, 1873	James B. Johnson's administrator.....	30,539 63
Oct. 29, 1873	James P. Ashford's executrix.....	23,589 43
Nov. 15, 1873	Abraham A. Solomons.....	4,733 97
Nov. 17, 1873	Charles Hill.....	37,695 95
Nov. 17, 1873	William Battersby.....	87,013 67
Nov. 17, 1873	William Battersby and Octavus Cohen.....	7,880 86
Nov. 17, 1873	William Battersby and Andrew Low.....	3,940 43
Nov. 17, 1873	Carl William Heinsius.....	40,747 83
Nov. 17, 1873	Charles Green.....	155,554 89
Nov. 17, 1873	E. W. Marshall, J. N. Beach, and S. Root.....	31,033 41
Nov. 17, 1873	Augustus P. Wetter, trustee of Margaret Telfair.....	8,941 83
Nov. 17, 1873	Charles Wilson, Edward Padelford's executors, <i>et al.</i>	4,032 59
Nov. 17, 1873	Edward P. Scott, executor of Isaac Scott.....	9,029 49
Nov. 17, 1873	Edward P. Scott, executor of Isaac Scott.....	18,234 32
Nov. 17, 1873	Edward P. Scott, executor of Isaac Scott.....	63,242 15
Nov. 17, 1873	Henry D. Weed and George Cornwell.....	249,437 18
Nov. 18, 1873	John Scudder's administrator.....	9,503 39
Nov. 22, 1873	Andrew J. Miller.....	29,553 42
Dec. 11, 1873	E. S. Lathrop, surviving partner of D. and E. S. Lathrop.....	5,610 56
Dec. 23, 1873	Mary E. Ross, administratrix of Meshack Ross.....	34,367 98
April 8, 1874	Aaron Wilbur's executor.....	22,251 84
April 9, 1874	James Gallaudet.....	7,417 28
April 9, 1874	William Battersby and Thomas S. Metcalf's executor.....	487,242 07
April 10, 1874	James W. Burbridge.....	1,617 56
April 11, 1874	William Rose, use of J. B. Stewart.....	5,794 75
April 11, 1874	Rose and Arkwright, use of J. B. Stewart.....	2,086 11
April 13, 1874	Gazaway B. Lamar.....	579,343 51
April 20, 1874	Alfred L. Tyler.....	88,892 31
April 22, 1874	Martin Lubrs.....	3,242 54
April 24, 1874	Thomas Byrne.....	10,500 00
April 25, 1874	Noble A. Hardee's administrator.....	103,856 86
April 25, 1874	Benjamin H. Zellner.....	1,760 30
April 25, 1874	Rosanna Frank.....	1,158 95
April 27, 1874	Robert P. Rayne's administratrix.....	27,456 00
April 27, 1874	Richard L. North.....	1,303 30
April 29, 1874	Michele and Salvatore Fichera.....	876 65
May 27, 1874	Lloyd Beall, use of Samuel Noble.....	10,571 22
June 23, 1874	Jules Massart's administrator.....	1,158 95
Total.....		2,545,375 45

TABLE R.—*Awards of the United States Court of Claims of proceeds of property seized as captured or abandoned under the act of March 12, 1863, decreed but not paid during the fiscal year ended June 30, 1874.*

Date of decree.	Name of claimant.	Amount awarded.
Jan. 5, 1874	Margaret Roach, executrix of Benjamin Roach	\$8,911 83
Mar. 30, 1874	John H. Nelson	11,441 49
April 6, 1874	John D. Grissett	11,746 02
April 6, 1874	Hawkins F. Price	16,263 36
April 13, 1874	Mary B. Habersham, executrix of Robert Habersham	42,845 58
April 22, 1874	Searing Taylor, executor of Miles Taylor	12,736 91
April 27, 1874	Alzenath Laporte, widow of Jean Laporte	7,296 00
April 27, 1874	Austin R. Hawkins	8,064 00
May 11, 1874	Elbert Gantt	14,016 00
May 11, 1874	Julia A. Ventress, executrix of James N. Brown	13,862 00
May 15, 1874	Alexander Collie	950,076 71
May 18, 1874	Thomas W. Watts, jr., and wife	3,076 54
May 18, 1874	Lizzie Hamilton, administratrix of Charles D. Hamilton	7,064 66
May 18, 1874	George Watt	21,307 94
May 18, 1874	Simon Witkowski	45,578 50
May 18, 1874	Benjamin C. Williams	7,000 95
May 18, 1874	Henry Peychaud, assignee of Bellocque, Noblom & Co	296,064 00
May 18, 1874	F. W. Boyd, executor of James Railey	37,350 92
May 18, 1874	O. T. Morgan, executor of Oliver J. Morgan	21,870 68
May 18, 1874	Louise C. Purdy, administratrix of Rice C. Ballard	42,513 48
May 18, 1874	Benjamin R. Thomas and Thomas W. Mason	25,184 50
May 18, 1874	Allen Jones	4,899 68
May 18, 1874	Catharine Carson, executrix of James G. Carson	843 00
May 18, 1874	Johnson <i>et al.</i> , representatives of O. J. Morgan	11,964 35
	Total	1,621,979 10

APPENDIX A.

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
November 20, 1874.

SIR: In compliance with the instructions contained in your letter of June 4, 1874, a copy of which is hereto appended, I arrived in Louisville, Ky., June 14, where I was joined the next morning by Mr. John R. Garrison, of this Office, and Mr. James B. Cleveland, of the First Auditor's Office, who had been detailed to assist in the examination to be made of the accounts and financial condition of the Louisville and Portland Canal Company. During the morning, in company with Colonel Wharton, the United States district attorney, who had been instructed by the Attorney-General to give such aid as we might need, we called at the office of the company, where we met Mr. Joshua F. Speed, president; Mr. J. H. Rhorer, secretary; Mr. J. W. Henning, treasurer; and Capt. Enoch Lockhart, superintendent, who, with Mr. John Caperton, then absent, constituted the board of directors of the company. Each of these gentlemen expressed entire willingness to furnish us all the information in their possession, and a desire to close their connection with the affairs of the company as early as practicable; and we proceeded at once to the examination, and continued it, without interruption, during business-hours until noon of June 24.

Major Weitzel, as I learned, took possession of the canal and other property of the company at midnight of June 10, and had returned to Detroit, having placed Captain Adams, of the Engineer Corps, in charge. A copy of Major Weitzel's receipt for the property is hereto appended.

During the year 1867, under instructions of the Secretary of the Treasury, an examination of the affairs of the company was made by Mr. W. D. Gallagher, whose report bears date June 24, of that year, and includes the accounts to that date. That report constitutes House Miscellaneous Document No. 83 of the Fortieth Congress.

I did not deem it advisable or necessary to re-examine the accounts embraced in Mr. Gallagher's examination, which appeared to have been thorough, and which I had no reason to doubt was accurate; but, inasmuch as that report closed with the 24th of June, our examination extended back to January 1, 1867, so as to cover the whole fiscal year.

Under date of June 11, 1873, Mr. Gallagher made another report to the Secretary of the Treasury on the management and affairs of the company.

The two reports of Mr. Gallagher enter so fully into the history and management of the company that it is not necessary nor advisable for me to repeat them, or do more than state the annual receipts and disbursements and the financial condition of the company at the date of the transfer of the property to the United States.

I received from the secretary of the company, in print, a copy of the several annual reports of the directors, from the year 1826 to the year

1871, both inclusive, which I transmit herewith for your information and for the files of the Department.

The examination made of the accounts was thorough and careful; the accounts of the treasurer were compared with the toll-sheets of the collector; and each disbursement was verified by the vouchers; the accounts of the treasurer were compared with those of the secretary, and the computations and footings of both examined. The treasurer's accounts showed a balance of \$405.98 due to him, which, by the correction of a few errors in footings, was reduced to \$307.81. This balance has since been paid to Mr. Henning, the treasurer, and his accounts are closed. A letter from the Hon. James Speed, a copy of which is hereto appended, shows the state of some litigation in which the company was involved, from which some expenses may arise. I could not learn that any other debts remained unpaid, and I believe that none exist aside from the bonded debt.

Each of the five directors owned one share of the stock of the company of the nominal value of \$100, which, with the interest as authorized by the act of May 11, 1874, \$313.50, aggregated the sum of \$813.50, which has been paid at the Treasury, and the stock has been transferred, so that the entire stock, consisting of ten thousand shares, is now the property of the United States.

The bonded debt of the company originally consisted of \$1,597,000 in bonds of \$1,000 each, issued in four series, the first payable July 1, 1871; the second, July 1, 1876; the third, July 1, 1881; and the fourth, July 1, 1886, bearing interest at the rate of 6 per cent. per annum, payable semi-annually, January 1 and July 1, in each year. The first serie was numbered from 1 to 398, inclusive; the second series was numbered from 401 to 800, inclusive; the third series was numbered from 801 to 1200, inclusive; the fourth series was numbered from 1201 to 1599, inclusive, except that number 921 was not issued, and number 1468 was duplicated, making two of that number issued.

The whole of the first series has been redeemed, as have also twenty-seven of the second series, leaving outstanding of the entire issue \$1,172,000.

The bonds redeemed and the coupons paid during the period covered by our examination were received and transmitted by me to the Department. The coupons previously paid have since been received at the Department, and, with those previously received, amount to \$885,300. A large portion of the first series was purchased previous to maturity at a discount, as were those belonging to the second series, and the coupons not due at the dates of the purchases remain attached to the bonds.

In addition to the receipt and disbursement of the revenues of the company, the directors, on their personal credit, borrowed various sums of money, in the aggregate amounting to \$304,420.50, which they expended in the purchase of bonds and in the payment of interest when the ordinary revenues were deficient.

The last of these loans had been repaid at the date of the surrender of the canal to the United States.

Our examination brought us to the conclusion that the revenues had been promptly collected and the liabilities paid without unnecessary delay; that the expenditures were within the powers and discretion of the board of directors; and that no money is due to or held for the company by the directors or by the trustees under the mortgage.

The following table exhibits the amounts annually received and expended by the directors:

Statement of receipts and disbursements of the Louisville and Portland Canal Company from January 1, 1867, to June 10, 1874.

Receipts.		Disbursements.	
1867.		1867.	
Balance on hand	\$312,358 81	Disbursements	\$212,848 65
Receipts	117,875 35	Balance	217,385 51
	430,234 16		430,234 16
1868.		1868.	
Balance on hand	217,385 51	Disbursements	137,560 38
Receipts	164,058 78	Balance	243,883 91
	381,444 29		381,444 29
1869.		1869.	
Balance on hand	243,883 91	Disbursements	150,835 73
Receipts	171,461 80	Balance	264,509 98
	415,345 71		415,345 71
1870.		1870.	
Balance on hand	264,509 98	Disbursements	418,355 78
Receipts	265,622 58	Balance	111,776 78
	530,132 56		530,132 56
1871.		1871.	
Balance on hand	111,776 78	Disbursements	285,652 25
Receipts	262,574 22	Balance	88,698 75
	374,351 00		374,351 00
1872.		1872.	
Balance on hand	88,698 75	Disbursements	329,851 55
Receipts	290,698 12	Balance	49,545 32
	379,396 87		379,396 87
1873.		1873.	
Balance on hand	49,545 32	Disbursements	242,031 36
Receipts	220,497 14	Balance	28,011 10
	270,042 46		270,042 46
1874.		1874.	
(From January 1 to June 10.)		(From January 1 to June 10.)	
Balance on hand	28,011 10	Disbursements	96,011 60
Receipts	57,594 52		
	85,605 62		
Amount of errors against the canal company as per examination of books and accounts	98 17		
Balance in favor of the late treasurer of the company	307 81		
	86,011 60		86,011 60

Total disbursements from January 1, 1867, to June 10, 1874 \$1,863,147 30

Balance on hand January 1, 1867 \$312,358 81
Total receipts, from January 1, 1867, to June 10, 1874 1,550,382 51
Amount of errors, as above 98 17
Balance paid treasurer 307 81

1,863,147 30

The cost of the canal and improvements connected with it appear by the books of the Department as follows:

Stock purchased under act of May 13, 1826.....	\$100,000 00
Stock purchased under act of March 2, 1829.....	133,500 00
	<hr/> 233,500 00
For improvement of the falls of the Ohio River and Louisville Canal:	
Act of July 10, 1870.....	\$250,000 00
Act of January 13, 1871.....	200,000 00
Act of March 3, 1871.....	250,000 00
Act of July 10, 1872.....	300,000 00
	<hr/> 1,000,000 00
	1,233,500 00
For completion of the canal:	
Act of March 3, 1873.....	100,000 00
	<hr/> 1,333,500 00
Under act of May 11, 1874:	
For interest on bonded debt.....	\$35,310 00
For expenses of the Treasury Department under this act.....	833 00
For balance due treasurer of company.....	307 81
For purchase of five shares of stock.....	813 50
	<hr/> 37,264 31
	1,370,764 31

Respectfully submitted.

R. W. TAYLER,
Comptroller.

Hon. B. H. BRISTOW,
Secretary of the Treasury.

TREASURY DEPARTMENT,
Washington, D. C., June 4, 1874.

SIR: Referring to that portion of section 2 of the act entitled "An act providing for the payment of the bonds of the Louisville and Portland Canal Company," approved May 11, 1874, which authorizes and directs the Secretary of the Treasury to cause a careful and full examination of all the receipts and disbursements of the said company to be made, and to collect, and, if necessary, to sue for, any money due to or held for the said company by the directors of said company, or the trustees under a certain mortgage mentioned in said act, or by any person whatever, you are respectfully requested to proceed to Louisville, Ky., for the purpose of conducting said examination, and reporting to me the result.

It is my desire particularly that you should report to me the precise status of the company, with regard to its liabilities and assets, at the time the War Department takes possession of its property.

Any assistance you may require will be furnished you, upon your notifying the Department as to the character of assistance needed.

Maj. Godfrey Weitzel, Corps of Engineers, U. S. A., has been appointed by the honorable the Secretary of War for the purpose of making the necessary arrangements for taking possession of the canal, &c. I think you will find him pretty thoroughly posted as to the history of the company, and have no doubt but that he can and, if you desire it, will aid you much in your investigations.

A copy of the act of May 11, 1874, is herewith inclosed.

I am, very respectfully,

B. H. BRISTOW,
Secretary.

Hon. R. W. TAYLER,
First Comptroller, Treasury Department.

LOUISVILLE, KY., *June*, 1874.

Received for and in behalf of the United States of America, from the directors of the Louisville and Portland Canal Company, the following real and personal property pertaining to said canal, viz:

Louisville and Portland Canal, with real estate, as per deeds furnished.

1 steam tow-boat, (Walker Morris,) complete.

2 steam-dredges, complete.

4 mud-scoops.

1 barge.

3 horses.

1 cart.

1 wagon, spring.

1 wagon, Jersey.

1 buggy.

3 sets of harness.

1 diving-armor.

1 blacksmith-shop.

1 carpenter-shop.

1 iron safe.

G. WEITZEL,
Major of Engineers.

LOUISVILLE, *June* 6, 1874.

SIR: Under my care, as attorney for the company, are the following cases:

A claim in the federal court against the steamboat *Camelia* (Colonel Wharton, the district attorney, is familiar with the case, and will have no difficulty in getting the money upon distribution.)

A suit of Campbell's Heirs *vs.* The Company, in the Louisville chancery court. There is a demurrer in, and the case briefed. Plaintiffs' attorneys have promised me repeatedly to dismiss the suit. There is nothing in it.

In the common pleas court there is the case of *Murphy vs. The Canal Company*, and *Needy vs. The Same*; the first case before Judge Stiles, on the submission of a motion; the second recently brought. There is, I think, no danger in either case. They should be watched, however.

I have instructed the clerks to send in all fee-bills against the company to date.

Though I see but little danger from these cases, the Government should take charge of them and save the company from loss, in the event I am mistaken.

Respectfully,

JAMES SPEED,
Per B.

The PRESIDENT of the *Louisville and Portland Canal Company*.

APPENDIX B.

WRECKS AND CASUALTIES REPORTED TO HAVE OCCURRED ON AND NEAR THE COASTS AND RIVERS OF THE UNITED STATES DURING TEN YEARS, FROM JULY 1, 1863, TO JUNE 30, 1873.

The following tables, relating to disasters to shipping during the ten years from July 1, 1863, to June 30, 1873, are compiled from copies of records obtained from underwriters, wreck-commissioners, superintendents of life-saving stations, officers of the customs, light-house keepers, and all other available sources. These records, which give the name of each vessel and other particulars not included in the tables, have been carefully examined and compared, and the information obtained from them has been arranged and filed in the Department, so as to be readily referred to for the particulars of any disaster.

Although it is probable that the Department has failed to obtain information of some disasters which occurred during the period mentioned, it is believed that the number reported closely approximates the actual number, and that such statistics as are given in the following tables are substantially correct.

As the information received from different localities was obtained from persons having diverse motives in preserving records of marine disasters, it will be found that some important statistics are lacking. For instance, statistics of insurance are wanting as respects the Atlantic coast and the rivers, while upon the lakes it is not shown how many of the casualties resulted in total loss to vessels and cargoes and how many in partial damage, but the amounts of loss and insurance are generally given.

Disasters to vessels employed by the armies in the late war are not included in the tables.

ATLANTIC AND GULF COASTS.

TABLE 1.—*Number of wrecks resulting in total loss, reported to have occurred on the Atlantic and Gulf coasts during ten years, from July 1, 1863, to June 30, 1873.*

Month.	Fiscal year—										Total.
	1863-'64.	1864-'65.	1865-'66.	1866-'67.	1867-'68.	1868-'69.	1869-'70.	1870-'71.	1871-'72.	1872-'73.	
July.....	3	3	1	6	2	1	3	2	2	3	26
August.....	4	5	3	2	8	3	3	9	12	8	57
September.....	4	1	11	4	6	2	11	10	4	3	56
October.....	4	6	16	8	10	2	3	11	4	8	72
November.....	4	3	5	3	6	3	5	9	5	15	58
December.....	4	5	7	8	5	4	5	4	11	10	63
January.....	3	1	12	7	1	5	7	3	9	7	55
February.....	1	1	6	1	2	1	6	4	6	8	36
March.....	11	11	8	2	7	13	12	6	22	6	98
April.....	5	2	4	3	3	6	.....	10	7	2	42
May.....	.....	2	5	5	14	3	4	3	7	5	48
June.....	1	1	7	1	7	6	2	2	9	4	40
Unknown....	12	16	9	22	12	8	.....	31	24	24	158
Total.....	56	57	94	72	83	57	61	104	122	103	809

TABLE 2.—Number of casualties resulting in partial damage, reported to have occurred on the Atlantic and Gulf coasts during ten years, from July 1, 1863, to June 30, 1873.

Month.	Fiscal year—										Total.
	1863-'64.	1864-'65.	1865-'66.	1866-'67.	1867-'68.	1868-'69.	1869-'70.	1870-'71.	1871-'72.	1872-'73.	
July	3	2	2	5	3	3	2	2	.....	1	23
August	8	3	1	3	11	3	6	3	5	9	52
September	4	4	5	8	7	4	71	5	4	2	114
October	3	4	17	10	12	5	2	12	5	3	73
November	3	18	6	4	4	4	6	5	7	5	62
December	12	14	11	10	11	3	3	9	17	10	100
January	4	6	6	6	3	6	3	9	3	10	56
February	6	5	4	10	3	4	4	7	7	9	59
March	7	11	2	8	6	5	6	4	8	11	68
April	7	5	4	4	7	6	7	5	1	5	51
May	3	6	6	11	5	7	3	4	4	4	53
June	6	4	6	5	5	4	11	6	4	3	54
Unknown	2	5	7	13	11	13	45	20	9	9	134
Total	68	87	77	97	88	67	169	91	74	81	899

TABLE 3.—Number of wrecks and casualties reported to have occurred on the Atlantic and Gulf coasts during ten years, from July 1, 1863, to June 30, 1873, distinguishing the nature of the disaster.

Fiscal year ending June 30—	Foundering.	Stranding.	Fire.	Collision.	Capsizing.	Leaking.	Explosion of boiler.	Struck by lightning.	Crushed by ice.	Miscellaneous.	Nature unknown.	Total.
1864	20	65	8	10	2	1	.....	1	2	4	11	124
1865	11	85	10	10	1	1	1	.....	.....	2	23	144
1866	40	78	7	9	.....	2	.....	.....	.....	9	26	171
1867	35	93	4	9	1	.....	1	.....	1	6	13	169
1868	34	95	3	11	2	.....	.....	1	.....	8	17	171
1869	20	83	5	6	.....	.....	.....	.....	.....	3	7	124
1870	35	117	4	21	2	1	1	.....	.....	34	15	230
1871	56	102	10	7	1	.....	2	.....	.....	.....	13	195
1872	36	119	4	4	1	.....	.....	1	.....	.....	4	191
1873	29	122	4	15	1	1	.....	.....	.....	5	12	189
Total	316	964	59	102	11	6	5	4	3	80	158	1,708

TABLE 4.—*Wrecks and casualties reported to have occurred on the Atlantic and Gulf coasts during ten years from July 1, 1863, to June 30, 1873, showing the number of vessels, and distinguishing their description.*

Description of vessels.	Fiscal year ending June 30—										Total.
	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	
Brigs.....	14	14	22	26	29	12	11	18	22	15	183
Barks.....	10	10	8	9	9	5	10	14	26	18	119
Barges.....								2	1	1	4
Boats.....			1	1		1	1	2	1	1	8
Canal-boat.....										1	1
Frigates.....	1	1						1	1		4
Fishing-smack.....							1				1
Ferry-boat.....							1				1
Gunboat.....							1				1
Pilot-boats.....		1	1			1	10	3		1	17
Schooners.....	76	90	108	98	116	86	157	132	120	126	1,109
Ships.....	8	6	4	9	2	8	5	3	3	11	59
Steamships.....	1			4	1	2	5			4	20
Steamers.....	6	15	16	16	6	7	14	14	8	10	112
Sloops.....	8	7	8	6	8	2	10	6	3	4	62
Yachts.....							4				4
Unknown.....							1		2		3
Total.....	124	144	171	169	171	124	230	195	191	189	1,708

TABLE 5.—*Wrecks and casualties reported to have occurred on the Atlantic and Gulf coasts during ten years, from July 1, 1863, to June 30, 1873, showing the number of vessels and distinguishing their tonnage.*

Burden of vessels.	Fiscal year ending June 30—										Total.
	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	
Not exceeding 50 tons.....	9	11	17	22	17	15	33	35	18	35	212
51 to 100 tons.....	12	20	15	22	28	26	37	38	41	35	274
101 to 300 tons.....	25	33	75	40	45	30	41	55	48	47	439
301 to 600 tons.....	8	10	5	16	6	6	16	14	26	21	128
601 to 900 tons.....	4	2	3	6	4	2	4		2	6	33
901 to 1,200 tons.....	3	5		3	1	2	1	1	1	6	23
1,201 and upward.....		2	2	2	2	4		2	3	1	18
Unknown.....	63	61	54	58	68	39	98	50	52	38	581
Total.....	124	144	171	169	171	124	230	195	191	189	1,708

TABLE 6.—Number of foreign vessels reported lost or damaged on the Atlantic and Gulf coasts during ten years, from July 1, 1863, to June 30, 1873, distinguishing their description.

Description of vessels.	Fiscal year ending June 30—										Total.
	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	
Austrian brig		1								1	2
British barks	1	1	3		1		3	3	5	6	23
British brigs	2	2	1	6	9	5	1	3	4	1	34
British boat						1					1
British ships		2	1	3		2	1		2	2	13
British schooners	2	1	4			5	1	3	3	5	24
British steamer				1							1
Dutch brigs	2										2
German ship			1								1
German brig			1								1
Italian brig										1	1
Italian frigate	1										1
Italian barks									3		3
Mexican schooners		1	3	1							5
Mexican sloop			1								1
Norwegian barks						1			1	1	3
Norwegian ships							1			1	2
Prussian bark									1		1
Portuguese bark		1									1
Portuguese ship	1										1
Spanish brigs			2	1							3
Spanish ship							1				1
Total	9	9	17	12	10	14	8	9	19	18	125

TABLE 7.—Statement of the number of lives lost by wrecks and casualties to vessels on the Atlantic and Gulf coasts during ten years, from July 1, 1863, to June 30, 1873.

Month.	Fiscal year—										Total.
	1863-'64.	1864-'65.	1865-'66.	1866-'67.	1867-'68.	1868-'69.	1869-'70.	1870-'71.	1871-'72.	1872-'73.	
July		10		12	8						30
August		17	10	3	32	1	14		24	43	144
September	21	5	5	13	15		2	29	17		107
October	2	11	25	1	18	5		88	11	9	170
November	1			10	3		5		2	2	24
December	1	20	70	2		12		1	5	31	142
January		6	19	12	8	13	23	12	14	1	108
February	1	5	16	7	5	4	18	24	15	11	106
March	81	15	5	5	19	67	17	8	35	11	263
April	13					5	27	47	30		122
May	20	6	7	7		8	5	3	1	23	80
June		8			28		1	13	7	9	66
Unknown	1	598	6	22	21	27	20	54	48	1	798
Total	141	701	163	94	157	142	132	280	209	141	2,160

PACIFIC COAST.

TABLE 8.—*Number of wrecks resulting in total loss reported to have occurred on the Pacific coast during ten years, from July 1, 1863, to June 30, 1873.*

Month.	Fiscal year—										Total.
	1863-'64.	1864-'65.	1865-'66.	1866-'67.	1867-'68.	1868-'69.	1869-'70.	1870-'71.	1871-'72.	1872-'73.	
July	2	1	1	.....	.....	.....	1	.....	4	.....	9
August .....	.....	.....	.....	.....	.....	.....	1	.....	1	1	3
September	2	.....	.....	.....	1	3	1	.....	1	.....	8
October .....	.....	.....	.....	.....	.....	4	1	4	.....	2	11
November	4	4	6	1	.....	4	1	4	3	.....	27
December .....	.....	.....	3	8	6	10	6	5	15	5	58
January	2	3	.....	1	4	2	2	1	4	3	22
February .....	.....	1	1	1	2	.....	2	7	5	2	21
March .....	.....	1	.....	.....	5	1	.....	2	1	.....	10
April	1	.....	5	1	2	3	1	.....	2	2	17
May .....	.....	.....	2	1	1	2	3	3	.....	1	13
June	8	1	.....	.....	.....	.....	2	4	2	1	18
Unknown	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	2
Total	21	11	18	13	21	29	21	30	38	17	219

TABLE 9.—*Number of casualties resulting in partial damage reported to have occurred on the Pacific coast during ten years, from July 1, 1863, to June 30, 1873.*

Month.	Fiscal year—										Total.
	1863-'64.	1864-'65.	1865-'66.	1866-'67.	1867-'68.	1868-'69.	1869-'70.	1870-'71.	1871-'72.	1872-'73.	
July	1	1	1	.....	.....	.....	.....	.....	1	.....	4
August .....	.....	2	.....	.....	2	.....	.....	.....	.....	2	6
September .....	.....	2	1	.....	1	.....	.....	1	1	1	7
October .....	.....	1	2	1	1	2	.....	.....	.....	1	8
November .....	.....	.....	.....	.....	3	1	.....	2	3	4	13
December .....	.....	2	1	.....	1	2	.....	3	12	3	24
January	2	.....	.....	.....	1	2	.....	2	3	3	13
February .....	.....	3	.....	.....	2	1	.....	6	4	1	17
March .....	.....	.....	.....	.....	.....	.....	.....	.....	2	.....	2
April .....	.....	.....	1	3	2	2	.....	2	2	2	14
May .....	.....	.....	.....	1	.....	.....	1	2	3	.....	7
June	2	.....	.....	.....	.....	.....	1	2	3	.....	8
Total	5	11	6	5	13	10	2	20	34	17	123

TABLE 10.—*Wrecks and casualties reported to have occurred on the Pacific coast during ten years, from July 1, 1863, to June 30, 1873, distinguishing the amount of loss to vessels and cargoes and amount of insurance on the same.*

Fiscal year ending June 30—	Amount of loss to vessel and cargo, where reported.		Number of vessels totally lost, value not reported.	Number of vessels partial- ly damaged, amount not reported.	Number of vessels and cargoes re- ported to be in- sured, with the amount of insur- ance.		Number of vessels and car- goes, whether insured or not, unknown.	Number of vessels and cargoes reported not in- sured.
	Number.	Amount.			Number.	Amount.		
1864.....	6	\$154, 627	20				23	2
1865.....	3	252, 000	9	10	1	\$5, 000	21	
1866.....	3	37, 900	16	5			20	1
1867.....			12	6			18	
1868.....	1	30, 000	21	12	1	15, 000	25	8
1869.....	4	18, 700	22	8			2	40
1870.....	4	34, 000	16	3			1	23
1871.....			30	20	1	2, 500	1	48
1872.....	7	73, 000	35	30	2	26, 500	3	67
1873.....	2	12, 500	15	16			1	33
Total.....	30	612, 727	202	110	5	52, 000	115	222

TABLE 11.—*Number of wrecks and casualties reported to have occurred on the Pacific coast during ten years, from July 1, 1863, to June 30, 1873, distinguishing the nature of each disaster.*

Fiscal year ending June 30—	Foundering.	Stranding.	Fire.	Collision.	Capsizing.	Water-logged.	Leaking.	Explosion of boiler.	Miscellaneous.	Nature of casu- alty not given.	Total.
1864.....	6	16		1		1	1		1		26
1865.....	3	12			1			2	2		22
1866.....	1	14	1		3	2		1			24
1867.....	1	11			4				1		18
1868.....	1	26	1		3				1		34
1869.....	3	22	2		2				1		40
1870.....	2	14	2	1	1						22
1871.....	3	30	3	3	2		1		4		51
1872.....	5	39	2	3	2	1	3		1	16	72
1873.....	1	14		1	2	1	7		6	1	33
Total.....	26	204	11	9	20	5	12	4	16	35	342

TABLE 12.—*Wrecks and casualties reported to have occurred on the Pacific coast during ten years, from July 1, 1863, to June 30, 1873, showing number of vessels and distinguishing their description.*

Description of vessels.	Fiscal year ending June 30—										Total.
	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	
Brigs.....	2	2	2	1	5	4	1	3	4	1	25
Barks.....	1	4	2	6	6	7	9	5	16	3	59
Barkentines.....	1	1		1	1				1	1	5
Ships.....	9	8	4		8	3	4	3	8	10	58
Steamships.....				2							2
Steamers.....	2	2	3	1	3	4	4	6	9	6	41
Schooners.....	9	5	12	6	9	22	4	32	31	12	142
Sloops.....	1		1		2			1	3		8
Pilot-boats.....				1				1			2
Total.....	26	22	24	18	34	40	22	51	72	33	342

TABLE 13.—*Wrecks and casualties reported to have occurred on the Pacific coast during ten years, from July 1, 1863, to June 30, 1873, showing number of vessels and distinguishing their tonnage.*

Burden of vessels.	Fiscal year ending June 30—										Total.
	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	
Not exceeding 50 tons	4	1	4	2	6	11	2	13	13	5	61
51 to 100 tons	2	4	4	4	4	6	2	12	13	4	55
101 to 300 tons	3		4	4	5	10	3	13	17	3	62
301 to 600 tons		4		2	3	1	8	4	8	5	35
601 to 900 tons	1	1		1	2	5	2	1	6	4	23
901 to 1,200 tons	2	1	2		2		1		3	5	16
1,201 and upwards	1	2	1		1	1	3	4	6	4	23
Unknown	13	9	9	5	11	6	1	4	6	3	67
Total	26	22	24	18	34	40	22	51	72	33	342

TABLE 14.—*Number of foreign vessels reported lost or damaged on the Pacific coast during ten years, from July 1, 1863, to June 30, 1873, distinguishing their description.*

Description of vessels.	Fiscal year ending June 30—										Total.
	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	
Belgian bark					1						1
British ships		1			2		1	1	4	4	13
British steamer			1								1
British barks			1	2							3
British brig					1						1
French barks									2		2
German ship								1			1
German brig										1	1
Italian bark						1					1
Italian ships									1	1	2
Mexican bark										1	1
Russian steamer	1										1
Total	1	1	2	2	4	1	1	2	7	7	28

TABLE 15.—*Statement of the number of lives lost by wrecks and casualties to vessels on the Pacific coast during ten years, from July 1, 1863, to June 30, 1873.*

Month.	Fiscal year ending June 30—										Total.
	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	
July		200						11			211
August											
September	150										150
October	1	40			4		16				61
November	8	9	27		11						55
December		6	17	4	14		2	8			85
January	2	16				9	120		34	1	164
February		1					9	7	3		20
March		17							2		19
April			6	13							19
May								6			6
June	5										5
Total	166	289	50	17	29	9	147	32	55	1	795

Besides the above, the reports of twenty vessels stated "all hands lost," without giving the number.

LAKE COASTS.

TABLE 16.—*Number of wrecks and casualties reported to have occurred on the Great Lakes during ten years, from July 1, 1863, to June 30, 1873.*

Month.	Fiscal year—										Total.
	1863-'64.	1864-'65.	1865-'66.	1866-'67.	1867-'68.	1868-'69.	1869-'70.	1870-'71.	1871-'72.	1872-'73.	
July.....	55	.....	95	22	20	22	107	37	17	20	395
August.....	55	21	35	25	35	31	60	45	41	29	377
September.....	49	36	75	38	61	47	63	41	80	87	577
October.....	108	30	.....	37	34	85	65	103	82	30	574
November.....	81	43	23	42	99	72	78	74	61	75	648
December.....	.....	.....	.....	17	17	2	4	.....	13	.....	53
January.....	.....	.....	.....	.....	.....	5	.....	.....	1	.....	6
February.....	.....	.....	.....	.....	.....	2	.....	.....	4	.....	6
March.....	2	.....	6	1	.....	9	.....	17	4	.....	39
April.....	10	16	15	14	28	105	10	85	15	6	304
May.....	30	2	29	42	30	128	37	104	37	59	498
June.....	31	16	45	25	21	113	29	22	33	35	370
Total.....	421	164	323	263	345	621	453	528	388	341	3,847

TABLE 17.—*Wrecks and casualties reported to have occurred on the Great Lakes during ten years, from July 1, 1863, to June 30, 1873, distinguishing the amount of loss to vessels and cargoes, and the amount of insurance on the same.*

Fiscal year ending June 30—	Loss to vessels.		Loss to cargoes.		Insurance on vessels.		Insurance on cargoes.	
	No. of vessels.	Amount.	No. of cargoes.	Amount.	No. of vessels.	Amount.	No. of cargoes.	Amount.
1864.....	407	\$2, 156, 221 23	199	\$2, 337, 396 08	365	\$904, 197 00	192	\$726, 003 00
1865.....	160	525, 738 00	60	457, 575 00	104	411, 026 00	53	322, 995 00
1866.....	317	1, 014, 713 00	93	920, 236 00	174	616, 153 00	73	615, 875 00
1867.....	262	663, 133 00	96	540, 595 00	175	502, 427 00	71	331, 455 00
1868.....	338	1, 330, 180 50	105	770, 940 00	192	915, 017 00	91	476, 895 00
1869.....	611	1, 690, 656 00	164	1, 690, 007 00	459	1, 082, 456 00	153	1, 072, 700 00
1870.....	442	1, 530, 741 00	132	1, 393, 825 00	310	1, 063, 719 00	120	1, 299, 965 00
1871.....	515	2, 321, 943 25	138	7, 129, 160 00	318	755, 292 00	89	353, 905 00
1872.....	385	1, 375, 652 00	167	1, 240, 919 00	255	931, 083 00	127	763, 070 00
1873.....	291	1, 556, 224 00	141	1, 243, 950 00	221	1, 016, 330 00	123	766, 280 00
Total.....	3, 728	14, 665, 201 98	1, 285	17, 724, 603 08	2, 573	8, 197, 700 00	1, 092	6, 729, 143 00

In 119 casualties the amount of loss is not stated.

On 1,274 vessels the amount of insurance is not stated.

TABLE 18.—*Number of wrecks and casualties reported to have occurred on the Great Lakes during ten years, from July 1, 1863, to June 30, 1873, distinguishing the nature of each disaster.*

Fiscal year ending June 30—	Foundering.	Stranding.	Fire.	Collision.	Capsizing.	Water-logged.	Leaking.	Struck by lightning.	Broke machinery.	Boiler exploded.	Broke wheel.	Miscellaneous.	Nature not stated.	Total.
1864.....	21	163	8	67	13	2	21	5	12	4	.....	70	35	421
1865.....	18	80	6	24	1	1	.....	2	6	3	.....	23	.....	164
1866.....	30	135	16	58	4	2	3	1	10	3	2	58	1	323
1867.....	17	192	7	45	4	4	.....	2	19	3	2	36	2	263
1868.....	18	160	16	55	4	3	8	3	26	5	4	42	1	345
1869.....	7	188	16	158	12	13	25	3	32	3	16	147	1	621
1870.....	11	145	13	90	6	6	32	6	22	1	9	112	.....	453
1871.....	34	155	29	91	12	8	21	3	21	7	5	120	22	528
1872.....	37	189	24	29	10	8	.....	.....	21	4	10	56	.....	388
1873.....	36	145	21	43	6	3	.....	5	22	2	2	56	.....	341
Total.....	229	1,482	156	660	72	50	110	30	191	35	50	720	62	3,847

TABLE 19.—*Wrecks and casualties reported to have occurred on the Great Lakes during ten years, from July 1, 1863, to June 30, 1873, showing number of vessels and distinguishing their description.*

Description of vessels.	Fiscal year ending June 30—										Total.
	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	
Barks	54	19	45	36	47	84	70	74	29	16	474
Brigs	23	11	17	12	11	14	13	15	9	6	131
Barges	2			4	3	16	7	13	18	25	88
Canal-boats									1	1	2
Ferry-boats			1				1				2
Schooners	247	93	182	155	192	318	234	275	222	172	2,090
Steamers	88	36	59	53	78	160	107	109	96	92	878
Scows	4	4	18	2	8	25	19	35	7	19	141
Sloops	3				1			1	1	1	7
Steam-barges				1	5	3	1	6	5	9	30
Steamships			1			1					2
Small boat							1				1
Unknown		1									1
Total	421	164	323	263	345	621	453	528	388	341	3,847

TABLE 20.—*Wrecks and casualties reported to have occurred on the Great Lakes during ten years, from July 1, 1863, to June 30, 1873, showing number of vessels and distinguishing their tonnage.*

Burden of vessels.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	Total.
Not exceeding 50 tons	4	2	15	12	10	17	8	43	22	22	155
51 to 100 tons	29	12	31	25	35	52	26	60	31	41	342
101 to 300 tons	173	75	134	127	159	251	215	224	180	129	1,667
301 to 600 tons	170	59	113	78	107	213	146	132	106	103	1,247
601 to 900 tons	29	8	20	13	15	53	32	29	19	27	245
901 to 1,200 tons	5	1	4	5	9	23	19	12	10	11	99
1,201 tons and upwards	2	2	1	2	3	2	4	2	6	6	30
Unknown	9	5	5	1	7	10	3	6	14	2	62
Total	421	164	323	263	345	621	453	528	388	341	3,847

TABLE 21.—*Number of foreign vessels reported lost or damaged on the Great Lakes during ten years, from July 1, 1863, to June 30, 1873, distinguishing their description.*

Description of vessels.	Fiscal year ending June 30—										Total.
	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	
British barks	9	2	8	2	2	3	15	9	2	5	62
British brigs	5			1	1	1	2	2	1	2	15
British barges	4							1		1	6
British schooners	36	11	26	12	15	18	20	24	25	15	202
British steamers	16	9	7	5	8	18	22	6	9	18	118
British scows						2		2	1	3	8
British sloops	1				1						2
British steam-barges										3	3
Total	71	22	41	20	27	47	59	44	38	47	416

TABLE 22.—Statement of the number of lives lost by wrecks and casualties on the Great Lakes during ten years, from July 1, 1863, to June 30, 1873.

Month.	Fiscal year—										Total.
	1863-'64.	1864-'65.	1865-'66.	1866-'67.	1867-'68.	1868-'69.	1869-'70.	1870-'71.	1871-'72.	1872-'73.	
July	6		7	4	1			11	8	1	38
August	41	28	107			4	16	7	3	4	210
September	7	21	16	5	19	43	4		6	63	184
October	13	2		11	9	17	7	36	71	10	176
November	34	20		7	45	2		5	34	61	279
December				7			1				8
January											
February											
March											
April	7	1	30	8	84	1	1		6		138
May	11		2	50	17		1	19	1	1	102
June	5	2	10		37	12	2		3	1	72
Total	124	74	172	92	212	79	103	78	132	141	1,207

TABLE 23.—Wrecks and casualties reported to have occurred on the Great Lakes during ten years, from July 1, 1863, to June 30, 1873, distinguishing the lakes and adjacent waters on which they occurred.

Locality.	Fiscal year ending June 30—										Total.
	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	
Lake Ontario	51	18	43	16	28	51	36	63	38	37	381
Lake Erie	105	40	91	61	78	137	79	140	93	74	898
Lake Saint Clair	1	2	4	3	3	1		2		3	19
Lake Huron	57	33	43	36	51	78	62	69	63	46	538
Lake Michigan	42	47	91	111	133	278	194	171	126	110	1,403
Lake Superior	11	9	6	6	6	8	20	19	10	21	116
Detroit River	11	4	13	7	9	28	15	18	15	13	133
Maumee River	1			1	2		1	1	2		8
Niagara River			1	1		1			1		4
Saginaw River		1	5	6	5		1		6	7	32
Saint Clair River	19	5	13	5	13	29	15	18	6	8	131
Saint Lawrence River	10	1	3	2		5	7	2	5	7	42
Saint Mary's River	5	2	3	2	1	2	1	1	5	4	26
Straits of Mackinac	3	2	3	5	13		14	18	10	6	74
Beauharnois Canal	1										1
Lachine Canal				1					1		2
Sault Ste. Marie Canal					1			4	1		5
Welland Canal	4		1		2	2	7	1	4	1	22
Unknown			1				1	1			3
Total	421	164	323	263	345	621	453	528	388	341	3,847

RIVERS.

TABLE 24.—*Number of wrecks resulting in total loss, reported to have occurred on the rivers of the United States during ten years, from July 1, 1863, to June 30, 1873.*

Month.	Fiscal year—										Total.
	1863-'64.	1864-'65.	1865-'66.	1866-'67.	1867-'68.	1868-'69.	1869-'70.	1870-'71.	1871-'72.	1872-'73.	
July	1			1		2	9			1	14
August						5	2	2	1		12
September			1	1		1	1			3	7
October						2			1	2	5
November				1		1		3		4	9
December				1		3	1		1	16	23
January	1	1		5	3	2		4	1	2	23
February			4				2		4	5	18
March	1	1		1	3			3	9	4	22
April	1			1	2	1	1		1		7
May							3		2	3	8
June		1						3	1	1	6
Unknown	3	2		13	14	3	9	2	3	1	50
Total	7	5	10	24	24	20	28	18	24	44	204

TABLE 25.—*Number of casualties resulting in partial damage, reported to have occurred on the rivers of the United States during ten years, from July 1, 1863, to June 30, 1873.*

Month.	Fiscal year—										Total.
	1863-'64.	1864-'65.	1865-'66.	1866-'67.	1867-'68.	1868-'69.	1869-'70.	1870-'71.	1871-'72.	1872-'73.	
July		1						1		3	5
August					1			3	2		6
September								1		2	3
October		1		1		1		1	1		5
November			1		1					2	4
December				2			1	1		14	18
January	5			1				4	1	3	14
February		1	2			2					5
March									1	1	2
April				3			1	1	1		6
May								1			1
June							1				1
Unknown				3	4		5	2	2	2	18
Total	5	3	3	10	6	3	8	15	8	27	88

TABLE 26.—*Number of wrecks and casualties reported to have occurred on the rivers of the United States during ten years, from July 1, 1863, to June 30, 1873, distinguishing the nature of each disaster.*

Fiscal year ending June 30—	Foundering	Stranding	Fire.	Collision.	Explosion of boiler.	Crushed by ice.	Snagged.	Miscellaneous.	Nature not stated.	Total.
1864	6		4			2				12
1865	5		1							8
1866	8		2		1		1			13
1867	20	1	3	1	1		2	1		34
1868	21	3	3		3		3			30
1869	9	3	3	1			2			23
1870	12	2	17	2	1		4			36
1871	13	2	11	2	1		4			33
1872	13	3	10	2	1		2		1	32
1873	44	5	2	3	2		15			71
Total	151	14	66	14	10	2	33	1	1	292

TABLE 27.—*Wrecks and casualties reported to have occurred on the rivers of the United States during ten years, from July 1, 1863, to June 30, 1873, showing number of vessels, and distinguishing their description.*

Description of vessels.	Fiscal year ending June 30—										Total.
	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	
Brig									1		1
Barges			1		3	1	1		1		15
Canal-boats								7	1		10
Schooners					3		2	1	1		9
Sloop										1	1
Steamers	12	8	12	34	24	22	33	25	23	58	256
Total	12	8	13	34	30	23	36	33	32	71	292

TABLE 28.—*Wrecks and casualties reported to have occurred on the rivers of the United States during ten years, from July 1, 1863, to June 30, 1873, showing number of vessels and distinguishing their tonnage.*

Burden of vessels.	Fiscal year ending June 30—										Total.
	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	
Not exceeding 50 tons					1	1	1	5	1	8	17
51 to 100 tons			1	3		5	2	6	4	5	26
101 to 300 tons	1	1	2	8	14	5	8	4	9	25	77
301 to 600 tons		1	6	14	9	6	18	7	13	9	83
601 to 900 tons			1	3	2	2	4	4	3	13	32
901 to 1,200 tons				2		1		2			5
1,201 and upward						1		2		1	4
Unknown	11	6	3	4	4	2	3	3	2	10	48
Total	12	8	13	34	30	23	36	33	32	71	292

TABLE 29.—*Statement of the number of lives lost by wrecks and casualties to vessels on the rivers of the United States during ten years, from July 1, 1863, to June 30, 1873.*

Month.	Fiscal year—										Total.
	1863-'64.	1864-'65.	1865-'66.	1866-'67.	1867-'68.	1868-'69.	1869-'70.	1870-'71.	1871-'72.	1872-'73.	
July						1					1
August							1				1
September										10	11
October										7	7
November											
December						74				4	4
January			30	9	12	1		85			137
February			16				3			4	23
March					20						20
April							6				6
May											
June									18		18
Unknown	25			343	6		5	6	19		404
Total	25		46	352	38	76	15	91	37	25	705

TABLE 30.—*Summary of wrecks and casualties during ten years, from July 1, 1863, to June 30, 1873.*

Locality.	Foundering.	Strandings.	Collisions.	Other causes.	Total number of vessels.	Total number of lives lost.
Atlantic and Gulf coasts	316	964	102	336	1, 708	2, 160
Pacific coast	26	204	9	103	342	795
Great Lakes	229	1, 482	660	1, 476	3, 847	1, 207
Rivers	151	14	14	113	292	705
Total	722	2, 664	785	2, 018	6, 189	4, 867

ABSTRACTS OF RETURNS MADE BY OFFICERS OF THE CUSTOMS, OF WRECKS AND CASUALTIES TO VESSELS WHICH HAVE OCCURRED ON AND NEAR THE COASTS AND ON THE RIVERS OF THE UNITED STATES, AND TO AMERICAN VESSELS ON THE COASTS OF FOREIGN COUNTRIES, DURING THE FISCAL YEAR ENDING JUNE 30, 1874.

The following tables relating to disasters which have occurred during the fiscal year ending June 30, 1874, are compiled from the returns made by customs officers in compliance with instructions contained in a circular issued from the Department August 2, 1873.

Great pains have been taken to obtain as complete information regarding every casualty as was possible, and the statistics will be found to be generally quite full and accurate. These tables include disasters to American vessels on the coasts of foreign countries, so far as reported, as well as those to foreign vessels which have occurred upon the coasts of the United States.

ATLANTIC AND GULF COASTS.

TABLE 31.—Abstract of returns of disasters to vessels on the Atlantic and Gulf coasts during the year ending June 30, 1874, showing the number and value of vessels and cargoes, and amount of loss to same, where known.

Month.	Total value of vessels.		No. of vessels, value unknown.	Total value of cargoes.		No. of cargoes, value unknown.	Loss to vessels.		Loss to cargoes.	
	Number.	Amount.		Number.	Amount.		No. of vessels.	Amount.	No. of vessels totally lost, amount unknown.	No. of cargoes totally lost, amount unknown.
July	6	\$266,000	2	6	\$288,700 00	1	6	\$92,800 00	1	4
August	40	350,500	24	40	49,620 00	1	40	232,433 00	1	24
September	19	71,500	2	10	44,329 00	2	20	89,050 00	1	7
October	37	400,180	1	30	102,973 00	10	34	183,230 75	1	20
November	32	253,300	3	17	301,525 00	10	34	194,300 00	1	13
December	29	400,250	1	22	264,306 00	3	27	240,600 00	1	17
January	40	845,400	3	24	710,058 00	9	33	558,945 00	1	9
February	38	1,243,400	1	28	676,525 00	6	34	299,500 00	5	17
March	74	724,150	7	49	923,238 00	10	68	242,755 00	3	27
April	116	2,372,500	6	85	1,590,075 00	2	104	457,993 00	18	56
May	49	634,500	5	39	278,952 74	5	45	146,557 96	9	23
June	40	481,500	4	33	201,785 00	4	39	83,532 00	5	22
Total	520	8,643,180	35	357	5,432,086.74	69	484	2,931,696.71	7	64

TABLE 32.—Abstract of returns of disasters to vessels on the Atlantic and Gulf coasts during the year ending June 30, 1874, showing the number of vessels totally lost, the number damaged, aggregate tonnage of vessels totally lost, number of passengers and crew, and number of lives lost.

Month.	Number of disasters resulting in total loss to vessels.	Number of disasters resulting in partial loss to vessels.	Whether total or partial loss unknown.	Total.	Total tons burden of vessels totally lost.	Total number of crew, including master, &c.	Total number of passengers.	Total number of lives lost.
July	3	5	8	8	434.00	65	3	140
August	32	8	40	3,222.95	364	1	1	2
September	10	11	21	1,576.31	97	1	10	10
October	22	13	38	3,759.23	232	1	5	52
November	22	13	35	3,212.12	227	2	2	2
December	18	10	30	4,337.09	238	18	8	8
January	18	17	43	7,227.35	337	162	17	17
February	17	17	39	5,725.77	519	49	16	16
March	27	44	81	5,244.59	495	406	38	38
April	32	73	122	5,039.09	987	112	4	4
May	10	37	54	2,401.41	377	744	296	296
June	7	32	5	44	444.26	324	744	7
Total	218	280	57	555	42,626.17	4,262	1,501	296

TABLE 33.—*Abstract of returns of disasters to vessels on the Atlantic and Gulf coasts during the year ending June 30, 1874, showing the number of vessels and cargoes insured and uninsured, and the amount of insurance, where known.*

Month.	Number of vessels and cargoes reported to be insured, and amount of insurance.					Number of vessels and cargoes reported as not insured.		Number of vessels and cargoes, whether insured or not, unknown.		Vessels in ballast.
	Vessels.		Cargoes.		Total amount of insurance.	Vessels.	Cargoes.	Vessels.	Cargoes.	
	Number.	Amount.	Number.	Amount.						
July	1	\$17,000	1	\$23,000	\$40,000	4	1	3	5	1
August	27	90,177	3	1,900	92,077	9	17	4	5	15
September	3	5,200	1	2,040	7,240	14	8	4	3	9
October	4	17,000	7	10,763	27,763	19	11	15	12	8
November	8	99,925	7	255,690	355,615	14	10	13	10	8
December	9	98,800	7	167,600	266,400	11	9	10	9	5
January	10	314,500	10	445,033	759,533	15	8	18	15	10
February	10	132,700	10	332,850	465,550	18	8	11	15	5
March	18	139,488	8	669,877	809,365	43	25	20	26	22
April	34	886,850	21	564,277	1,451,127	69	45	19	27	29
May	14	183,300	16	148,056	331,356	35	19	5	9	10
June	12	158,024	8	37,473	195,497	29	23	3	6	7
Total	150	2,142,964	99	2,658,559	4,801,523	280	185	125	142	129

TABLE 34.—*Abstract of returns of disasters to vessels on the Atlantic and Gulf coasts during the year ending June 30, 1874, distinguishing the nature of each casualty.*

Month.	Foundered.	Stranded.	Collided.	Fire.	Capsized.	Lost sails, cables, anchors, &c.	Disrupted.	Water-logged.	Sprung a leak.	Abandoned.	Miscellaneous.	Unknown.	Total.
July	7	3	1	1	1	1	1	1	1	1	1	1	8
August	12	22	3	1	1	1	1	1	1	1	1	1	40
September	6	8	3	1	1	1	1	1	1	1	1	1	21
October	6	21	4	2	2	2	2	2	2	2	2	2	38
November	9	20	3	1	1	1	1	1	1	1	1	1	35
December	3	23	3	1	1	1	1	1	1	1	1	1	30
January	3	28	5	1	1	1	1	1	1	1	1	1	43
February	8	21	3	1	1	1	2	1	1	1	1	1	39
March	7	45	7	3	3	1	1	1	3	2	7	1	81
April	21	55	14	4	3	5	6	4	4	2	8	1	122
May	9	23	13	2	1	1	1	1	1	1	4	1	54
June	4	20	13	1	3	1	1	1	1	1	1	1	44
Total	88	293	72	15	16	8	11	4	15	8	23	2	555

TABLE 35.—Abstract of returns of disasters to vessels and cargoes on the Atlantic and Gulf coasts during the year ending June 30, 1874, distinguishing the cause of each disaster.

Class and cause of disaster.	1873.						1874.						Total.
	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	
CLASS I.— <i>Arising from stress of weather.</i>													
Foundered		12	4	5	4	3	2	1	2	7	3		43
Driven or run on bar, rock, reef, or shore		20	2	11	9	6	14	9	20	18		2	111
Run ashore to prevent foundering				1									1
Parted cables				1						9	1		12
Dragged anchors						1			2	1			4
Damage to hull or rudder, or loss of masts, yards, sails, &c.			1	1	1		1	3	6	11	1	1	26
Failing to make harbor, or stranding while entering					1	2							3
Capsized without foundering			1	1		1			2	3	1	1	10
Sprung a leak				3			1	2	1	3			10
Abandoned							1		2				3
Total		32	8	23	15	13	19	15	36	52	6	4	223
CLASS II.— <i>Arising from carelessness, inattention, ignorance, &c.</i>													
Neglect of pilot	1			1					1		1		4
Error in steering		1											1
Error in sailing				2		2	1	2	4	2	1		14
Error in sounding		1			1	1	2	1		1			7
Accident						1							1
Carelessness			1					3	1	4	2	3	14
Stood too near reef or shore	1							1					2
Total	2	2	1	3	1	4	3	7	6	7	4	3	43
CLASS III.— <i>Arising from defects of vessels or equipments.</i>													
Overladen or improper stowage										4			4
Error in compass										2			2
Total										6			6
CLASS IV.— <i>Arising from other causes.</i>													
Heavy seas or strong currents	1			1	2			2	2	14	6	3	31
Thick or foggy weather	4	3	2		2	3	5	4	9	3	2	7	44
Striking sunken wrecks, reefs, &c.						1			1		5	4	13
Striking on piles or wharves							1		4				5
Sprung a leak, setting fire to lime		1	1							1			3
Fire or lightning					1		1	1	3	2	3	2	13
Sprung a leak and stranded to save from foundering		1									1		2
Parted chains or hawser			1		2	2			1			1	7
Mistayed				1			1			1		1	5
Sprung a leak			3		3	1		4	6	8	3	2	30
Never heard from					1			1	1	2			5
No lights								1		1	1		3
Mistook lights or buoys							1			4	1		6
Cut through by ice and sunk								1					1
Abandoned							1			1			2
Neglect to show proper lights				1									1
Combination of causes			2		1				1	1	3	2	10
Total	6	5	9	4	12	7	10	14	29	38	25	22	181
Causes unknown		1	3	8	7	6	11	3	10	19	19	15	102
Grand total	8	40	21	38	35	30	43	39	81	122	54	44	555

TABLE 36.—Abstract of returns of disasters to vessels on the Atlantic and Gulf coasts during the year ending June 30, 1874, showing the number of vessels and distinguishing their description.

Description of vessels.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Barges	1							1		3	1	1	7
Barks	3			4	4	4	2	2	6	9	5	3	42
Barkentines		1											1
Brigs		1	2	5	1	2	5	2	8	10	4	1	41
Brigantines				1						1			2
Canal-boats									6	5	3		14
Pilot-boats						1							1
Schooners	3	37	15	25	23	19	30	27	48	78	31	26	362
Ships					1	1	2	2	3	3	3	1	16
Steamships								2					2
Steamers	1	1	1	2	3	2	3	3	7	7	3	8	41
Sloops			3		3	1	1		3	5	4	4	24
Scow										1			1
Yacht				1									1
Total	8	40	21	38	35	30	43	39	81	122	54	44	555

TABLE 37.—Abstract of returns of disasters to vessels on the Atlantic and Gulf coasts during the year ending June 30, 1874, showing the number of vessels and distinguishing their cargoes.

Cargoes.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Ballast	1	15	9	8	8	5	10	5	22	29	10	7	129
Coal	3	2	6	6	3	4	3	4	10	19	13	7	80
Coffee, sugar, tea, spices, molasses, &c	2			1		1		2	3	8	3		20
Cotton and hemp						2	1	1	4	1		1	10
Copper and wool					1								1
Drain-pipe										1			1
Gypsum										1			1
Fruits		1											2
Fish, oil, tallow, &c		12		3		3	5	3	1	2	4	1	35
Grain, flour, meal, and provisions		1	1	3	2	6	3	5	4	5	4		34
Hemp and sugar										1			1
Iron, wax, and honey			1										1
Iron, flour, and furniture							1		2				3
Iron and metals					1		1	1					3
Iron, shingles, and rags				1		1			1				3
Ice				1	1	1		2	2	2	2		10
Lumber, wood, fuel, railroad-ties, &c		1		9	2	4	3	3	10	21	5		63
Lime, plaster, chalk, stone, slate, sand, &c	1	2	2	3	2	2	2		4	10	3	5	36
Mahogany, logwood, cocoa-nuts, &c			1	1	1	1		1	2				7
Merchandise and general cargo					6	2	5	4	5	8	4	5	39
Guanos and manure					3			1	1	2		2	9
Machinery											1		1
Oysters and turtles							1	2		5		1	9
Piling					1								1
Rubber and nuts								1					1
Rosin and turpentine	1			1									2
Salt						1	1	1	1	2	1	2	10
Sulphur and vitriol					1				1	1			3
Shooks							1						1
Outfits for fishing									1	2	1	2	7
Wool and hides										1			2
Tobacco												1	1
Unknown		6	1	2	3	2	3	5	3	2	2		29
Total	8	40	21	38	35	30	43	39	81	122	54	44	555

TABLE 38.—Abstract of returns of disasters to vessels on the Atlantic and Gulf coasts during the year ending June 30, 1874, showing the number and distinguishing their tonnage.

Burden of vessels.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Not exceeding 50 tons		9	8	5	10	6	6	7	17	16	9	9	102
50 to 100 tons		23	3	11	7	6	15	10	22	27	13	11	142
101 to 200 tons	1		5	10	6	6	5	5	17	40	12	9	116
201 to 300 tons	2	4	2	7	6	4	2	5	6	12	8	4	62
301 to 400 tons	1	2	3	4	4	2	5	3	7	8		2	41
401 to 500 tons	1	1			1	1	3		4	4	5		20
501 to 600 tons						3	1	1	1	4	1	3	14
601 to 700 tons	1	1			1				1	1			5
701 to 800 tons										1			1
801 to 900 tons							1	2			1	1	5
901 to 1,000 tons				1			2		1			2	6
1,001 to 1,100 tons								1		1			2
1,101 to 1,200 tons						2			1		2		5
1,201 and upward	1						2	5	1	7	2		18
Unknown	1						1		3	1	1	3	10
Total	8	40	21	38	35	30	43	39	81	122	54	44	555

TABLE 39.—Abstract of returns of disasters to foreign vessels on the Atlantic and Gulf coasts during the year ending June 30, 1874, showing number of vessels and distinguishing their description.

Nationality and rig.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Belgian steamer										1			1
British barks	1			4		2	1		1	1		1	11
British brigs		1	1	1	1		3		5	1			14
British schooners					2	1	4	2	6	7	1	2	25
British ships								1	1	1		1	4
French steamer							1						1
German barks								1	1			1	3
German brig						1							1
German steamship								1					1
Guatemalan ship					1								1
Italian barks					1	1			2				4
Norwegian barks	2									3	2	1	9
Russian bark							1		1				1
Spanish brig			1										1
British steamers	1									1	1		3
Total	4	1	2	5	5	5	10	5	17	15	5	6	80

TABLE 40.—SUMMARY—ATLANTIC AND GULF COASTS.

Nature of casualties.	Number of vessels.	Total number of tons.	Total loss.	Partial or unknown loss.	Number of lives lost.
Foundering	88	10,908.04	56	32	222
Strandings	293	133,252.76	133	160	24
Collisions	72	39,177.13	7	65	3
Other causes	102	30,768.84	22	80	47
Total	555	214,106.77	218	337	296

PACIFIC COAST.

TABLE 41.—Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1874, showing the number and value of vessels and cargoes and amount of loss to the same, where known.

Month.	Total value of vessels.		Total value of cargoes.		Loss to vessels.		Number of vessels totally lost, amount unknown.	Number of vessels damaged, amount unknown.	Loss to cargoes.		Number of cargoes totally lost, amount unknown.	Number of cargoes damaged, amount unknown.
	Number of vessels.	Amount.	Number of cargoes.	Amount.	Number of vessels.	Amount.			Number of cargoes.	Amount.		
July.....	1	\$770	1	\$500	1	\$770			1	\$500		
August.....	5	123,000	2	30,000	1	103,000		1	1	10,000		
September.....	2	11,500	1	2,000	2	11,500			1	2,000		2
October.....	2	35,000	2	3,280	4	35,000			2	3,280		
November.....	4	53,000	3	17,950	4	63,000			3	17,950		
December.....	4	241,000	3	168,675	5	102,100			3	163,175		
January.....	5	53,000	1	3,895	5	50,920	1		3	1,895	1	
February.....												
March.....												
April.....												
May.....												
June.....	2	65,000	2	91,700	2	61,000			2	60,600		
Total.....	26	592,270	18	318,000	25	427,290	1	1	16	259,400	1	2

TABLE 42.—Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1874, showing the number of vessels totally lost, the number damaged, aggregate tonnage of vessels totally lost, number of passengers and crew, and number of lives lost.

Month.	Number of disasters resulting in total loss to vessel.	Number of disasters resulting in partial loss to vessel.	Whether total or partial loss, unknown.	Total.	Total tons burden of vessels totally lost.	Total number of crew, including master, &c.	Total number of passengers.	Total number of lives lost.
July.....								
August.....	1			1	12.81	2	1	
September.....	4		1	5	1,987.80	79		
October.....	2			2	126.00	12		
November.....	4			4	376.91	27	7	21
December.....	4			4	1,463.64	39		6
January.....	2	1		3	1,293.00	47	50	
February.....	5	1		6	568.05	39	46	49
March.....								
April.....								
May.....								
June.....	1	1		2	892.00	44	120	
Total.....	23	3	1	27	6,720.21	289	224	76

TABLE 43.—*Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1874, showing the number of vessels and cargoes insured and uninsured, and the amount of insurance, where known.*

Month.	Number of vessels and cargoes reported to be insured and amount of insurance.					Number of vessels and cargoes reported as not insured.		Number of vessels and cargoes whether insured or not, unknown.		Vessels in ballast.
	Vessels.		Cargoes.		Total amount of insurance.	Vessels.	Cargoes.	Vessels.	Cargoes.	
	No.	Amount.	No.	Amount.						
July										
August										
September	1	\$6,000			\$6,000	1	1			2
October	2	8,400	1	\$1,150	9,550	3	2	1	1	1
November	3	17,000			17,000	1			2	2
December	4	29,000			29,000		3			1
January	1	60,000			60,000	1	2	1	1	
February	3	32,300			32,300	2	1	1	3	2
March										
April										
May										
June	1	40,000			40,000	1	1		1	
Total	15	192,706	1	1,150	193,850	9	10	3	8	2

TABLE 44.—*Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1874, showing the number of vessels and distinguishing the nature of each casualty.*

Month.	Found derel.	Stranded.	Capsized.	Abandoned.	Dismasted.	Total.
July						
August						
September		1				1
October		4			1	5
November		1		1		2
December		2	2			4
January		4				4
February		3				3
March	1	4	1			6
April						
May						
June		2				2
Total	1	21	3	1	1	27

TABLE 45.—Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1874, showing the number of vessels and distinguishing the cause of each disaster.

Month.	CLASS I.—Arising from stress of weather.						CLASS II.—Arising from carelessness, &c.		CLASS III.—Arising from defects of vessels or equipments.			CLASS IV.—Arising from other causes.					Grand total.
	Foundered.	Stranded	Disasted by cyclone.	Dragged anchor.	Capsized.	Total.	Total.	Improperly ballasted.	Imperfect charts.	Total.	Wind failed.	Disabled machinery.	Thick and foggy weather.	Miscellaneous.	Total.	Causes unknown.	
July																	
August																	1
September		1				1											5
October		1	1			2			1	1	1	1			2		2
November																	2
December		2				2		1		1							4
January		2				2											4
February				1		1								1	1	1	4
March	1	2			1	4					2			1	1	1	6
April																	
May																	
June													1		1	1	2
Total	1	8	1	1	1	12		1	1	2	3	1	1	2	7	6	27

TABLE 46.—Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1874, showing the number of vessels and distinguishing their description.

Description of vessels.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Barks				1					1				2
Brig									1				1
Ships							1	1					2
Schooners			1	2	2	4	2	1	3				15
Steamers				2			1	1	1			2	7
Total			1	5	2	4	4	3	6			2	27

TABLE 47.—Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1874, showing the number of vessels and distinguishing their cargoes.

Month.	Ballast.	Grain.	Coal.	Furs.	Hay.	Iron, (railroad.)	Lumber.	Merchandise and general cargo.	Produce.	Ship's stores.	Stock and produce.	Stone.	Sugar and hemp.	Wood.	Total.
July															
August															
September									1						1
October	2	1		1				1							3
November	1		1				1								3
December	2		1											1	4
January	1		1			1						1			4
February															
March	2		1		1			1		1			1	1	6
April															
May		1						1							2
June															
Total	8	2	3	1	1	1	1	3	1	1	1	1	1	2	27

TABLE 48.—*Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1874, showing the number of vessels and distinguishing their tonnage.*

Burden of vessels.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Not exceed'g 50 tons.....			1		1	1		1	2			1	7
51 to 100 tons.....				2	1	2							7
101 to 200 tons.....				1		1	1		1				4
201 to 300 tons.....									1				1
301 to 400 tons.....									1				1
401 to 500 tons.....								1					1
501 to 600 tons.....													
601 to 700 tons.....													
701 to 800 tons.....													
801 to 900 tons.....			1									1	2
901 to 1,000 tons.....													
1,001 to 1,100 tons.....							1						1
1,101 to 1,200 tons.....				1				1					2
1,201 and upward.....									1				1
Unknown.....													
Total.....			1	5	2	4	4	3	6			2	27

TABLE 49.—*Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1874, showing the number of foreign vessels and distinguishing their description.*

Nationality and rig.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
British bark.....				1									1
British steamer.....												1	1
French brig.....									1				1
Total.....				1					1			1	3

TABLE 50.—SUMMARY—PACIFIC COAST.

Nature of casualties.	Number of vessels.	Total number of tons.	Total loss.	Partial or unknown loss.	Number of lives lost.
Foundering.....	1		1		45
Strandings.....	21	7,294.09	18	3	9
Collisions.....					
Other causes.....	5	1,212.85	4	1	22
Total.....	27	8,506.94	23	4	76

LAKES.

TABLE 51.—Abstract of returns of disasters to vessels on the Great Lakes during the year ending June 30, 1874, showing the number and value of vessels and cargoes, and amount of loss to same, where known.

Month.	Total value of vessels.		Number of vessels, value unknown.	Total value of cargoes.		Number of cargoes, value unknown.	Loss to vessels.		Number of vessels totally lost, amount unknown.	Number of vessels damaged, amount unknown.	Loss to cargoes.		Number of cargoes totally lost, amount unknown.	Number of cargoes damaged, amount unknown.
	Number of vessels.	Amount.		Number of cargoes.	Amount.		Number of vessels.	Amount.			Number of cargoes.	Amount.		
July	37	\$1,129,000	1	22	\$184,505	3	38	\$52,022			3	\$70,500		22
August	48	474,000	2	33	329,954	5	50	103,490			15	21,172		24
September	60	1,507,033	7	30	466,532	13	64	230,564			14	79,668		29
October	93	1,755,900	4	73	642,585	4	95	468,058			35	145,630		42
November	75	2,024,100		51	674,480	5	69	233,700			35	139,858		21
December	6	212,000	2	3	70,000		8	60,000			2	44,000		1
January	1	25,000		1	14,000		1	3,500			1	10,000		
February														
March														
April	22	303,200		13	522,268	2	22	15,555			5	3,200		10
May	14	234,200		8	163,225		14	23,320			3	4,570		5
June	12	142,200		8	16,345	1	12	17,390			4	1,050		5
Total	363	7,811,683	16	242	3,083,894	34	373	1,207,599		11	117	519,648		159

TABLE 52.—Abstract of returns of disasters to vessels on the Great Lakes during the year ending June 30, 1874, showing the number of vessels totally lost, the number damaged, aggregate tonnage of vessels totally lost, number of passengers and crew, and number of lives lost.

Month.	Number of disasters resulting in total loss to vessel.	Number of disasters resulting in partial loss to vessel.	Whether total or partial loss, unknown.	Total.	Total tons burden of vessels totally lost.	Total number of crew, including master, &c.	Total number of passengers.	Total number of lives lost.
July		38		38		404	180	
August	4	46		50	886.66	402	45	
September	7	57	3	67	1,522.56	667	110	27
October	15	80	2	97	4,756.62	903	82	1
November	11	58	6	75	1,790.63	740	37	11
December	1	7		8	652.87	51		20
January		1		1		19		
February								
March								
April	2	20		22	79.00	149	30	16
May		14		14		126	50	6
June	2	10		12	130.00	103		2
Total	42	331	11	384	9,812.34	3,564	534	83

TABLE 53.—Abstract of returns of disasters to vessels on the Great Lakes during the year ending June 30, 1874, showing number of vessels and cargoes insured and uninsured, and the amount of insurance, where known.

Month.	Number of vessels and cargoes reported to be insured and amount of insurance.					No. of vessels and cargoes reported as not insured.		No. of vessels and cargoes whether insured or not, unknown.		Vessels in ballast.
	Vessels.		Cargoes.		Total amount of insurance.					
	No.	Amount.	No.	Amount.		Vessels.	Cargoes.	Vessels.	Cargoes.	
July	20	\$410, 670	4	\$62, 000	\$472, 670	18	20		1	13
August	34	480, 105	14	122, 142	602, 247	15	24	1	1	11
September	41	637, 175	10	158, 330	795, 555	23	22	3	11	24
October	67	936, 150	29	204, 360	1, 140, 510	30	43		5	20
November	48	839, 675	23	352, 770	1, 192, 445	25	29	2	4	19
December	2	31, 000	1	8, 000	41, 000	5	1	1	1	5
January	1	16, 500			16, 500				1	
February										
March										
April	4	61, 000	1	1, 070	62, 000	15	9	3	5	7
May	9	114, 000	5	102, 750	216, 750	5	3			6
June	6	57, 500				5	7	1	2	3
Total	232	3, 585, 775	87	1, 011, 402	4, 539, 677	141	158	11	31	108

TABLE 54.—Abstract of returns of disasters to vessels on the Great Lakes during the year ending June 30, 1874, showing the number of vessels and distinguishing the nature of each casualty.

Month.	Foundered.	Stranded.	Collided.	Fire and lighting.	Capsized.	Lost sails, cables, rudder, &c.	Lost masts.	Water-logged.	Sprung a leak.	Disabled machinery.	Exploded boiler.	Miscellaneous.	Total.
July	3	5	9	1	.....	3	1	.....	1	2	.....	13	38
August	2	21	8	2	.....	2	3	4	.....	.....	1	7	50
September	6	26	19	3	.....	6	.....	1	.....	1	.....	5	67
October	9	32	25	1	.....	15	3	2	.....	.....	.....	10	97
November	4	28	7	1	1	4	1	1	1	1	1	25	75
December	1	2	2	.....	.....	4	1	1	.....	.....	.....	3	8
January .....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
February .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
March .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
April	2	8	4	.....	3	2	.....	.....	.....	.....	.....	3	22
May .....	.....	6	6	1	.....	.....	.....	.....	.....	.....	1	.....	14
June	2	.....	5	2	1	1	.....	.....	.....	.....	.....	1	12
Total	29	129	85	11	5	33	8	8	2	4	3	67	384

TABLE 55.—Abstract of returns of disasters to vessels and cargoes on the Great Lakes during the year ending June 30, 1874, showing the number of vessels and distinguishing the cause of each disaster.

Month.	CLASS I.—Arising from stress of weather.										CLASS II.—Arising from carelessness, inattention, ignorance, &c.				CLASS III.—Arising from defects in vessels or equipments.				CLASS IV.—Arising from other causes.																																		
	Foundered.	Driven on shore, bar, rock, reef, &c.	Parted cables.	Dragged anchors.	Damage to hull, rudder, sails, masts, &c.	Capsized.	Sprung a leak.	Water-logged.	Damaged outfit.	Miscellaneous.	Total.	Neglect of pilot.	Error in steering.	Error in sailing.	Error in sounding.	Accident.	Carelessness.	Stupidity.	Total.	Defective masts.	Defective machinery.	Overloaded.	Total.	Heavy seas, strong currents, tides, &c.	Thick and foggy weather.	Struck sunken wrecks, &c.	Struck wharf, pier, piles, &c.	Fire or lightning.	Sprung a leak.	Parted chains or cables.	Mistayed.	No lights.	Mislook lights.	Cut through by ice.	Disabled machinery.	Improper location of buoys.	Water-logged.	Dragged anchors.	Exploded boilers.	Miscellaneous.	Total.	Causes unknown.	Grand total.										
July	1	.	.	1	.	.	6	8	15	.	1	1	.	1	.	1	2	2	1	4	1	12	16	38					
August . .	2	4	.	.	4	.	.	2	1	7	.	2	3	1	6	1	1	.	1	.	2	2	1	4	2	2	2	1	23	11	50				
September .	3	10	.	.	2	.	4	9	1	17	1	.	1	.	1	1	1	5	3	2	2	1	18	25	67				
October . .	3	19	.	1	15	.	.	9	1	43	1	1	2	1	1	1	1	1	2	2	1	19	34	97				
November .	.	17	.	.	9	1	1	13	1	43	1	1	3	1	1	1	1	1	1	4	19	34				
December .	1	.	2	.	3	6	3	4	1	1	8			
January	1	1	1			
February	5	3	25			
March	6	4	14			
April	4	.	.	.	5	.	.	1	10	.	2	1	.	.	1	1	.	2	1	1	1	1	.	1	1	6	4	14			
May	1	1	2	1	1	.	1	3	.	1	1	.	1	9	2	15			
June	9	2	15
Total . . .	8	56	3	1	34	6	1	5	26	144	.	5	1	.	2	5	1	14	1	2	1	4	6	24	4	17	12	13	5	1	2	1	2	1	8	1	1	3	2	14	114	108	384										

TABLE 56.—Abstract of returns of disasters to vessels on the Great Lakes during the year ending June 30, 1874, showing the number of vessels and distinguishing their description.

Description of vessels.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Barges	1	6	7	6		1					1		22
Barks		2	5	10	1							1	21
Brigs	1		1	2									6
Schooners	20	25	28	58	51					11	6	7	206
Scows	2	2	6	3	3					5		1	22
Ships													
Steamship				1									1
Steam-barges	2		2	1	3	1							9
Sloops										2			2
Steamers	12	13	18	16	17	6	1			4	5	3	95
Total	38	50	67	97	75	8	1			22	14	12	384

TABLE 57.—Abstract of returns of disasters to vessels on the Great Lakes during the year ending June 30, 1874, showing the number of vessels and distinguishing their cargoes.

Month.	Wood and lumber.	Coal.	Salt.	Iron and iron ore.	Merchandise and general cargo.	Grain and provisions.	Stone.	Plaster and lime.	Shingles.	Hay.	Staves.	Ballast.	Unknown.	Total.
July	7	6	1	3	2	4						13	2	38
August	14	5		9	1	6	2					11	2	50
September	11	5	1	3	4	11	1					24	7	67
October	25	11	1	9	2	20	2	1	1	1	1	20	3	97
November	16	6			6	28	2					19		75
December	1					2						5		8
January						1								1
February														
March														
April	8				2	2	2					7	1	22
May	1	1			1	4		1				6		14
June	4	3					1					3	1	12
Total	87	37	3	24	18	78	8	2	1	1	1	108	16	384

TABLE 58.—Abstract of returns of disasters to vessels on the Great Lakes during the year ending June 30, 1874, showing the number of vessels, and distinguishing their tonnage.

Burden of vessels.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Not exceeding 50 tons.	4	4	3	6	3					4	2	1	27
51 to 100 tons	1	5	9	4	5	1				5	2	2	34
101 to 200 tons	10	9	16	22	18	2				3	2	2	84
201 to 300 tons	7	12	11	20	12	1				4	3	6	76
301 to 400 tons	5	11	8	17	12						1		54
401 to 500 tons	8	4	4	12	6	1	1			1	2		34
501 to 600 tons		1	2	7	4					1	1	1	17
601 to 700 tons	2	1	3	2	2	1					1		12
701 to 800 tons		2		3	2								7
801 to 900 tons			4	1		1							6
901 to 1,000 tons	2		1		3								6
1,001 to 1,100 tons	1	1	3	1	2	1							8
1,101 to 1,200 tons			1	1									2
1,201 to 1,300 tons	3		1	2	4					1			11
Unknown			1		2					3			6
Total	38	50	67	97	75	8	1			22	14	12	384

*TABLE 59.—*Abstract of returns of disasters to vessels on the Great Lakes during the year ending June 30, 1874, showing the number of foreign vessels and distinguishing their description.*

Nationality and rig.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
British schooners.....	1	1	.....	.....	.....	.....	.....	2	.....	1	5
Total	1	1	.....	.....	.....	.....	.....	2	.....	1	5

* This table does not include disasters to vessels on the Canadian coast.

TABLE 60.—*Number of vessels lost or damaged on the Great Lakes from July 1, 1873, to June 30, 1874, distinguishing the lakes and adjacent waters on which they occurred.*

Locality.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Lake Ontario.....	.....	2	2	3	3	.....	.....	.....	.....	1	.....	1	12
Lake Erie.....	3	8	12	23	7	.....	.....	.....	.....	2	1	2	52
Lake Saint Clair.....	1	.....	1	.....	1	.....	.....	.....	.....	.....	.....	.....	3
Lake Huron.....	4	8	6	19	6	2	.....	.....	.....	.....	.....	.....	48
Lake Michigan.....	21	17	36	39	49	1	1	.....	.....	13	5	8	190
Lake Superior.....	1	4	.....	4	1	.....	.....	.....	.....	.....	.....	1	11
Detroit River.....	2	4	7	2	5	5	.....	.....	.....	5	3	.....	33
Niagara River.....	.....	1	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	2
Saginaw River.....	2	1	.....	12	.....	.....	.....	.....	.....	.....	.....	.....	5
Saint Lawrence River.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
Saint Mary's River.....	2	2	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	5
Saint Clair River.....	.....	2	2	.....	2	.....	.....	.....	.....	.....	.....	.....	6
Straits of Mackinac.....	1	1	.....	3	.....	.....	.....	.....	.....	1	2	.....	8
Sault Ste. Marie Canal.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	1
Welland Canal.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	1
Total.....	38	50	67	97	75	8	1	.....	.....	22	14	12	374

TABLE 61.—SUMMARY—GREAT LAKES.

Nature of casualties.	Number of vessels.	Total number of tons.	Total loss.	Partial or unknown loss.	Number of lives lost.
Foundering.....	29	10,601.84	13	16	54
Strandings.....	129	45,795.55	22	107	3
Collisions.....	85	27,653.48	1	84	.....
Other causes.....	141	44,910.89	6	135	26
Total.....	384	128,961.76	42	342	83

RIVERS.

TABLE 62.—Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1874, showing the number and value of vessels and cargoes, and amount of loss to same, where known.

Month.	Total value of vessels.			Total value of cargoes.			Loss to vessels.			Loss to cargoes.		
	Number of vessels.	Amount.	Number of vessels, value unknown.	Number of cargoes.	Amount.	Number of cargoes, value unknown.	Number of vessels.	Amount.	Number of vessels totally lost, amount unknown.	Number of vessels damaged, amount unknown.	Number of cargoes.	Amount.
July.....	1	\$35,000	.....	2	\$102,000	1	1	\$35,000	.....	.....	1	.....
August.....	6	92,800	.....	3	123,000	3	6	86,400	.....	.....	1	.....
September.....	1	12,000	.....	1	30,000	.....	1	12,000	.....	.....	1	.....
October.....	6	97,000	.....	3	123,000	.....	6	65,800	.....	.....	2	90,000
November.....	6	74,522	1	2	102,882	3	6	74,272	1	.....	2	51,441
December.....	3	54,000	.....	2	20,000	.....	3	19,500	.....	.....	1	5,000
January.....	3	12,503	.....	2	36,800	.....	3	12,503	.....	.....	2	27,000
February.....	7	115,900	2	3	152,850	1	7	83,200	2	.....	3	60,500
March.....	8	158,850	1	4	431,085	1	8	112,300	1	.....	3	396,600
April.....	17	342,000	3	17	277,040	3	17	112,650	2	1	15	129,320
May.....	13	212,700	.....	7	87,200	1	13	89,500	.....	.....	6	34,650
June.....	16	235,400	.....	12	94,920	1	16	94,950	.....	.....	9	38,500
Total.....	87	1,442,675	7	55	1,457,777	14	87	798,075	4	3	44	882,411

TABLE 63.—Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1874, showing the number of vessels totally lost, the number damaged, aggregate tonnage of vessels totally lost, number of passengers and crew, and number of lives lost.

Month.	Number of disasters resulting in total loss to vessel.	Number of disasters resulting in partial loss to vessel.	Whether total or partial loss, unknown.	Total.	Total tons burden of vessels totally lost.	Total number of crew, including master, &c.	Total number of passengers.	Total number of lives lost.
July.....	1	.....	.....	1	385.15	(*)	(*)	3
August.....	3	3	.....	6	1,176.01	53	160	71
September.....	1	.....	.....	1	309.11	24	20	.....
October.....	3	3	.....	6	805.58	57	75	5
November.....	5	1	1	7	1,418.34	42	.....	.....
December.....	1	2	.....	3	176.56	70	6	.....
January.....	3	.....	.....	3	181.68	12	.....	.....
February.....	2	3	2	9	1,498.58	108	14	.....
March.....	6	3	.....	9	1,242.89	116	51	12
April.....	7	13	1	20	1,102.72	150	39	1
May.....	5	8	.....	13	1,198.96	100	172	2
June.....	5	11	.....	16	1,617.16	171	191	1
Total.....	42	48	4	34	11,112.94	903	728	95

* Unknown.

TABLE 64.—*Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1874, showing the number of vessels and cargoes insured and uninsured, and the amount of insurance where known.*

Month.	Number of vessels and cargoes reported to be insured and amount of insurance.				Total am't of insurance.	Number of vessels and cargoes reported as not insured.		Number of vessels and cargoes whether insured or not unknown.		Vessels in ballast.
	Vessels.		Cargoes.			Vessels.	Cargoes.	Vessels.	Cargoes.	
	No.	Amount.	No.	Amount.						
July	1	\$8,000	.....	.....	\$8,000	.....	1	.....	.....	.....
August	3	37,500	.....	.....	37,500	3	2	.....	3	1
September	1	8,000	.....	.....	8,000	.....	1	.....	.....	.....
October	1	24,000	.....	.....	24,000	4	2	1	1	3
November	2	48,000	.....	.....	48,000	3	2	2	3	2
December	1	15,500	1	\$11,000	26,500	1	1	1	.....	1
January .....	.....	.....	.....	.....	.....	1	1	2	1	1
February	4	48,000	2	132,000	180,000	3	.....	2	2	5
March	2	15,000	2	240,000	255,000	6	2	1	1	4
April	2	205,000	6	135,400	240,400	13	7	5	7	.....
May	6	63,466	5	70,261	133,727	4	.....	3	3	5
June.....	8	79,000	5	13,500	92,500	8	5	.....	3	3
Total	31	551,466	21	602,161	1,153,627	46	24	17	24	25

TABLE 65.—*Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1874, showing the number of vessels and distinguishing the nature of each casualty.*

Month.	Foundered.	Stranded.	Collided.	Suaged.	Fire.	Capsized.	Exploded boiler.	Struck bridge.	Miscellaneous.	Unknown.	Total.
July .....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	1
August	1	.....	.....	1	1	.....	.....	.....	3	.....	6
September .....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	1
October	1	.....	2	.....	2	.....	.....	1	.....	.....	6
November .....	.....	2	1	3	.....	.....	.....	.....	.....	1	7
December .....	.....	.....	1	2	.....	.....	.....	.....	.....	.....	3
January	1	.....	.....	1	.....	.....	.....	1	.....	.....	3
February .....	.....	1	2	2	.....	.....	.....	.....	.....	.....	9
March	3	1	.....	1	3	.....	1	.....	.....	.....	9
April	10	1	4	1	1	.....	.....	1	2	.....	20
May .....	.....	1	4	1	4	.....	.....	1	2	.....	13
June .....	.....	.....	2	2	3	2	.....	1	6	.....	16
Total	16	7	16	15	18	2	1	5	13	1	94

TABLE 66.—Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1874, showing the number of vessels and distinguishing the cause of each disaster.

Month.	CLASS I.—Arising from stress of weather.				CLASS II.—Arising from carelessness, &c.				CLASS III.—Arising from defects of vessel or equipments.			CLASS IV.—Arising from other causes.													Causes unknown.	Grand total.	
	Stranded.	Foundered.	Capsized.	Total.	Negligence.	Carelessness of pilot.	Error of pilot.	Neglect to show proper lights.	Total.	Defective masts.	Defective machinery.	Total.	Thick and foggy weather.	Dragged anchors.	Sprung a leak.	Struck sunken wreck, snag, &c.	Struck bridge, wharf, pier, &c.	Fire or lightning.	Breaking up of ice.	Heavy waves, high river, freshet, &c.	Exploded boiler.	Spontaneous combustion.	Falling of section of bridge.	Miscellaneous.			Total.
July																1									1	1	
August																3									1	6	
September																									1	1	
October																	1	2							3	6	
November																3					1				4	7	
December																									1	1	
January					1				1							1									2	3	
February	1			1				2	2							2		4						6	9		
March		1		1												1		2	1		2			1	3	3	
April		5		5		2		1	3				1	1	1	1	1	2	1	4				11	1	20	
May						1			1							2	2	4		4				9	3	13	
June			2	2			2		2							2	2	2				1	5	12	16	16	
Total	1	6	2	9	1	3	2	3	9				1	1	1	18	7	17	1	7	2	1	5	4	65	11	94

TABLE 67.—Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1874, showing the number of vessels and distinguishing their description.

Description of vessels.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Barges.....				1	1		1		1	4	2		10
Barks.....								1	1	1	1		3
Canal-boats.....					1			2	1	7	2	5	18
Schooners.....										1	2	4	7
Scow.....		1											1
Ship.....									1				1
Sloops.....					1							1	2
Steamers.....	1	5	1	5	4	2	2	6	6	7	6	6	52
Total.....	1	6	1	6	7	3	3	9	9	20	13	16	94

TABLE 68.—Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1874, showing the number of vessels and distinguishing their cargoes.

Month.	Ballast.	Brick.	Cattle and hogs.	Coal.	Cotton.	Cotton-seed oil.	Iron.	Iron-ore.	Lumber.	Merchandise and general cargo.	Molasses.	Petroleum.	Produce.	Stone.	Wheat.	Unknown.	Total.
July.....																1	1
August.....	1		1							2						2	6
September.....																	1
October.....	2			1						2							6
November.....										2						3	7
December.....	1				1					1							3
January.....	1			1	1												3
February.....	5				1					1						1	9
March.....	4	1										1					9
April.....			1	10	1			2		3		1	1			2	20
May.....				3		1		1	1		1				1	1	13
June.....	5			2			2	2		4				1	1	1	16
Total.....	25	1	2	17	4	1	2	5	1	19	1	1	2	1	2	10	94

TABLE 69.—Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1874, showing the number of vessels and distinguishing their tonnage.

Burden of vessels.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Not exceeding 50 tons.....		2		2	2				5		1		12
51 to 100 tons.....				1	1		2	3		7	2	8	24
101 to 200 tons.....					1	1				2	4	2	10
201 to 300 tons.....						1		1	1	2	1	1	7
301 to 400 tons.....	1		1					1		2	1	1	9
401 to 500 tons.....		1		2						1		1	5
501 to 600 tons.....		1				1			2	1		1	6
601 to 700 tons.....					2			1				1	4
701 to 800 tons.....								1		1	3	1	6
801 to 900 tons.....													1
901 to 1,000 tons.....									1				1
1,001 to 1,100 tons.....										1			1
1,101 to 1,200 tons.....										1			1
1,201 and upward.....								1					1
Unknown.....				1	1		1	1		2	1		7
Total.....	1	6	1	6	7	3	3	9	9	20	13	16	94

TABLE 70.—*Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1874, showing the number of foreign vessels and distinguishing their description.*

Nationality and rig.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
British ship									1				1
Italian bark											1		1
Total									1		1		2

TABLE 71.—*Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1874, distinguishing the rivers upon which they occurred.*

Rivers.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Angelina							1						1
Arkansas						1							1
Champlain Canal								2					2
Chowan											1		1
Delaware										2			2
Hudson				1					1	2	3	9	16
Illinois									1				1
James		1			1				2			1	5
Kentucky									1				1
Maumee		1		2									3
Merrimac											1		1
Mississippi		1		2	2		1	4	2	4	4		20
Missouri					1								3
Ohio	1	1		1	2	1	1	3		6	3	3	22
Potomac		1									1	1	3
Red		1							1				2
Rio Grande			1			1							2
Schuylkill									1				1
Unknown					1								1
Total	1	6	1	6	7	3	3	9	9	20	13	16	94

TABLE 72.—SUMMARY—RIVERS.

Nature of casualties.	Number of vessels.	Total number of tons.	Total loss.	Partial and unknown loss.	Number of lives lost.
Foundering	16	1,753.68	10	6	
Strandings	7	3,003.37	3	4	
Collisions	16	3,742.31	5	11	2
Other causes	55	17,077.84	24	31	93
Total	94	25,582.20	42	52	95

TABLE 73.—GENERAL SUMMARY.

Nature of casualties.	Number of vessels.	Aggregate tonnage.	Wrecks involving total loss.	Casualties involving partial damage.	Number of lives lost.
Foundering:					
Atlantic and Gulf coasts.....	88	10,908.04	56	32	222
Pacific coast.....	1		1		45
Great lakes.....	29	10,601.84	13	16	54
Rivers.....	16	1,758.68	10	6	
Total.....	134	23,268.56	80	54	321
Strandings:					
Atlantic and Gulf coasts.....	293	133,252.76	133	160	24
Pacific coast.....	21	7,294.09	18	3	9
Great lakes.....	129	45,795.55	22	107	3
Rivers.....	7	3,003.37	3	4	
Total.....	450	189,345.77	176	274	36
Collisions:					
Atlantic and Gulf coasts.....	72	39,177.13	7	65	3
Pacific coast.....					
Great lakes.....	85	27,653.48	1	84	
Rivers.....	16	3,742.31	5	11	2
Total.....	173	70,572.92	13	160	5
Other causes:					
Atlantic and Gulf coasts.....	102	30,768.84	22	80	47
Pacific coast.....	5	1,212.85	4	1	22
Great lakes.....	141	44,910.89	6	135	26
Rivers.....	55	17,077.84	24	31	93
Total.....	303	93,970.42	56	247	188
Grand total.....	1,060	377,157.67	325	735	550

TABLE 74.—*Wrecks and casualties on and near the coasts and on the rivers of the United States, involving loss of life, during the year ending June 30, 1874, in four divisions, viz: (1) Foundering; (2) Strandings; (3) Collisions; and (4) Casualties from other causes; showing in each case, when known, the description of the vessel and her cargo, the number of lives lost, and the date and place of disaster.*

(1) FOUNDERINGS.

Date.	Name of vessel.	Description of vessel.	Tons.	Port sailed from.	Port bound to.	Whether resulting in total or partial loss.	Cargo.	Number of lives lost.	Place of disaster.
1873.									
Aug. 22	Fannie H. Buckland.	Schooner.....	214. 09	Lingau, Cape Breton.	Boston.....	Total.....	Coal.....	10	At sea.
22	Pyrola.....	do.....	89. 50	Rockland, Me.	Cow Bay, Cape Breton.	do.....	Lime.....	5	Do.
24	David Wasson.....	do.....	229. 65	Castine, Me.	Caracou, W. Indies..	do.....	Lumber.....	3	Do.
24	Angie S. Friend.....	do.....	49. 72		Fishing in Bay of Saint Lawrence.	do.....	Fish.....	12	Bay of Saint Lawrence.
24	Charles C. Dane.....	do.....	89. 41		do.....	do.....	do.....	18	Do.
24	A. H. Wonson.....	do.....	63. 68		Fishing, George's B'k	do.....	do.....	10	At sea.
24	Center Point.....	do.....	53. 74		do.....	do.....	do.....	11	Do.
24	Samuel Crowell.....	do.....	61. 66		Fishing in Bay of Saint Lawrence.	do.....	do.....	15	Bay of Saint Lawrence.
24	Royal Arch.....	do.....	61. 98		do.....	do.....	do.....	16	Do.
24	Henry Clay.....	do.....	61. 42	Grand Banks	do.....	do.....	do.....	10	At sea.
24	John G. Tarr.....	do.....	82. 11	Bay of St. Lawrence.	do.....	do.....	do.....	18	Do.
24	Eldorado.....	do.....	34. 83		Fishing.....	do.....	do.....	7	Do.
Oct. —	James P. Eaton.....	do.....	203. 00	Wilmington, N. C.	Boston.....	do.....	Lumber.....	7	Off Cape Hatteras.
Sept. —	Ironsides.....	Propeller.....	1, 124. 00	Milwaukee	Grand Haven	Partial.....	Wheat.....	24	Grand Haven, Mich.
Nov. 6	Henry Castoff.....	Schooner.....	104. 00	Baltimore	New York	Total.....	Guano.....	4	Between Capes Henry and Hatteras.
17	John C. Libbey.....	do.....	161. 50	Boston	St. Domingo	do.....	Assorted.....	3	At sea.
17	Mary C. Dyer.....	Bark.....	353. 91	New York	Cuba	do.....	Railroad-iron	9	Do.
20	James Cook.....	Steamer.....	20. 38	do	Highlands, N. J.	do.....	Ballast.....	2	Lower bay, New York.
—	Cundenamarco.....	do.....	363. 00	New Orleans	Santa Martha	do.....	do.....	25	At sea.
—	Gilbert Mollison.....	Schooner.....	305. 00	Chicago	Oswego	do.....	Corn.....	9	Lake Michigan.
Dec. 7	City of Detroit.....	Steamer.....	652. 87	do	Port Huron	do.....	Wheat flour and merchandise.	20	Saginaw Bay.
1874.									
Jan. 25	Franklin Rogers.....	Schooner.....	45. 61	Chatham, Mass	Boston.....	do.....	Fish.....	3	Fifteen miles east Boston Light.
Mar. 17	Manchu.....	Steamer.....		Nagasaki	Shanghai	do.....	Coal.....	45	At sea, 130 miles south west by west of Cape Grotto.
Feb. 13	Horace L.....	Schooner.....	53. 19	Elizabeth, N. J.	New Haven, Conn.	do.....	Iron.....	3	Off Merwin's Point, L'g Isl'd Sound.
15	B. H. Smith.....	do.....	65. 26	Gloucester, Mass.	Grand Banks	do.....	Fish.....	12	At sea.
23	Ida H. Lee.....	Steamer.....	18. 00		At Milwaukee	do.....	Unknown.....	1	Milwaukee Bay.
Apr. 25	Robert Wing.....	Schooner.....	184. 50	New York	Boston	do.....	Coal.....	7	At sea.
30	Isaac N. Seymour.....	do.....	71. 85	Elizabeth, N. J.	Newport, R. I.	do.....	do.....	2	Off Saybrook, Conn.
—	Mary E. Libbey.....	Bark.....	469. 17	New York	Portland	do.....	do.....	10	At sea.

Total: Vessels, 29; tons, 5,287.03; laden, 26; in ballast, 2; cargo unknown, 1; total losses, 28; partial losses, 1; lives lost, 321.

(2.) STRANDINGS.

Date.	Name of vessel.	Description of vessel.	Tons.	Port sailed from.	Port bound to.	Whether resulting in total or partial loss.	Cargo.	Number of lives lost.	Place of disaster.
1873.									
Aug. 26	Ceylon	Schooner	67.06	.....	Fishing in Bay of Saint Lawrence.	Total ...	Fish	1	Bay of Saint Lawrence.
26	E. C. Smith	do	65.81	.....	Fishing	do ...	Mackerel	2	Amherst Island.
Sept. 24	J. Wheeling	do	242.99	Buffalo	Grand Haven	do ...	Salt	2	Grand Haven, Mich.
Oct. 6	Joseph Wapples	do	137.47	Pensacola	Key West	do ...	Lumber	1	Gilbert's Bar, Florida.
Nov. 4	Sinai	Scow .....	.....	Milwaukee	Ludington, Mich.	Partial..	Unknown	1	Three miles north of Frankfort, Mich.
7	Southerner	Schooner	300.00	Boston	Philadelphia	Total ...	Ice	2	Ocean Grove, N. J.
17	Robert Raikes	do	80.55	Digby, Nova Scotia ..	Provincetown, Mass.	do ...	Wood	4	Dread Ledge, near Swampscott, Mass.
17	Florence V. Turner ..	do	88.00	Bonacco Isl'd, Honduras.	New York	Partial..	Cocoanuts	3	Stratford Shoal, Long Island Sound.
1874.									
Jan. 4	Franklin	do	92.91	Portsmouth, N. H.	Bucksport, Me.	Total ...	Unknown	3	Whitehead, Me.
16	J. Wrightman	Schooner	73.75	Santa Cruz, Cal.	San Pedro, Cal.	do ...	Railroad-iron	6	Point Gorda, Cal.
March 2	Christopher Mitchell ..	Bark	363.22	San Francisco	Port Madison, Wash.	do ...	Hay	3	Dungeness Spit, Puget Sound.
9	Electric Spark	Schooner	68.35	New York	Point Desire, Pata-gonia, S. America.	do ...	Miscellaneous	1	Canaries, mouth of Parnahiba River, Brazil.
April 17	Victoria	do	145.68	New London	New York	Partial..	Ballast	2	South point of Hart Island, Long Island Sound.
May 20	Sarah M. Saunders	do	35.33	Tarpaulin Cove, Mass.	Gloucester, Mass.	Total ...	Fish	1	Killponds Shoal, Vineyard Sound.
June 7	Rover	do	5.89	Indian River, Fla.	Savannah	do ...	Turtles	4	Sapelo shoals, Georgia.

Total: Vessels, 15; tons, 1,767.01; laden, 12; in ballast, 1; cargo unknown, 2; total losses, 12; partial losses, 3; lives lost, 36.

Wrecks and casualties on and near the coasts and on the rivers of the United States, &c.—Continued.

(3.) COLLISIONS.

Date.	Name of vessel.	Description of vessel.	Tons.	Port sailed from.	Port bound to.	Whether resulting in total or partial loss.	Cargo.	Number of lives lost.	Place of disaster.
1873.									
Sept. 7	Vixen	Steamer	3.00	New York	Long Island Sound..	Partial..	Ballast.....	1	Hell Gate, New York.
Oct. 15	Josephine.....	Yacht	68.97	do	Cruising	do	Ballast.....	1	Hudson River, near Jersey City.
1874.									
April 23	Tampico.....	Schooner	133.00	Rio Grande do Sul..	New York	do	Wool and hides.	1	Off Barnegat, N. J.
May 13	Tillie C. Jewett.....	Steamer	112.61	Southwest Pass....	New Orleans.....	Total	Unknown.....	2	Bohemia Point, La.

Total: Vessels, 4; tons, 317.58; laden, 1; in ballast, 2; cargo unknown, 1; total losses, 1; partial losses, 3; lives lost, 5.

Wrecks and casualties on and near the coasts and on the rivers of the United States, &c.—Continued.

(4.) CASUALTIES FROM OTHER CAUSES.

Date.	Name of vessel.	Description of vessel.	Tons.	Port sailed from.	Port bound to.	Whether resulting in total or partial loss.	Cargo.	Number of lives lost.	Place of disaster.	Nature of casualty.
1873.										
July 23	Jennie Howell	Steamer	385.15	New Orleans	Cincinnati	Total	Unknown	3	Off Saline River, Ill.	Snagged and sunk.
Aug. 8	Wawasset	do	338.90	Washington, D. C.	Cone River, Va.	do	Merchandise	60	Off Chatterton Landing, Potomac River.	Burned.
22	George C. Wolf	do	533.05	Shreveport, La.	Saint Louis	Partial	Unknown	11	Ten miles above Helena, Ark.	Explosion.
31	Anna Powers	Schooner	74.91	Yucatan	New York	do	Fruit	2	Straits of Florida.	Capsized.
Sept. 19	Argo	Sloop	14.20	Saint George's Island, Fla.	At anchor	do	do	1	Saint George's Island, Fla.	Do.
—	Island City	Schooner	59.00	In port	Milwaukee	do	Wood	1	Milwaukee Harbor	Struck by lightning.
Oct. 10	Sparta	do	74.80	Frankfort, Me.	Boston	do	Unknown	1	Massachusetts Bay	Capsized.
17	Mary E. Poe	Steamer	421.47	Saint Louis	New Orleans	Total	Miscellaneous	5	Sixty miles above Memphis, Tenn.	Burned.
—	E. C. Hutchinson	Schooner	736.00	Chicago	Buffalo	Partial	Flour	1	Lake Michigan	Lost most of sail.
—	E. L. Anthony	Steamer	—	—	Milwaukee	do	Unknown	1	Milwaukee	Boiler explosion.
Dec. 19	May Hare	Schooner	64.00	San Francisco	Humboldt, Cal.	Total	Ballast	6	At sea	Capsized.
28	Guy R. Phelps	do	266.87	Savannah	New York	do	Lumber	2	do	Do.
—	Elida	do	179.91	Coos Bay, Oreg.	San Francisco	do	Coal	15	do	Do.
1874.										
Jan. 20	J. F. Allen	do	63.00	Gloucester, Mass.	Fishing	Partial	Fish	2	—	Two men drowned.
Feb. 10	Ocean Belle	do	—	Western Banks	Gloucester	do	do	1	—	Man lost overboard.
15	Fitz J. Babson	do	69.00	Grand Banks	do	do	do	1	—	Man wash'd overboard.
Mar. 7	Mat. Adams	Steamer	29.55	Beattyville	Winchester, Ky.	Total	Assorted	1	Near Irvine, Ky.	Boiler exploded.
9	Hattie Coombs	Schooner	103.15	Richmond, Va.	Boston	Partial	Iron	1	At sea	Damaged.
9	Impulse	British bark	550.00	Darien, Ga.	Liverpool	Total	Lumber	1	Latitude 46° 35' north; longit'de 35° 28' west.	Man lost overboard, vessel abandoned.
15	Hattie B. West	Schooner	—	George's Banks	Gloucester	Partial	Unknown	1	George's Banks	Captain knocked overboard by gaff.
24	Crescent City	Steamer	589.93	New Orleans	Saint Louis	Total	Miscellaneous	11	Four miles above Friar's Point, Miss.	Burned and sunk.
27	J. Mora Moss	Schooner	40.94	San Francisco	Stewart's Point, Cal.	do	Stone ballast	1	Six miles southwest of Stewart's Point, Miss.	Capsized.
—	White Fawn	do	64.00	Gloucester	Grand Banks	do	Unknown	12	Unknown	Never heard from.
Apr. 1	Burmah	British ship	788.00	Pensacola	Liverpool	do	Lumber	1	At sea	Dismantled and abandon'd.
3	Tetumah	Schooner	230.42	Bath, Me.	Fort Monroe, Va.	Partial	Ice	1	Ten miles southeast Montauk, L. I.	Dismasted.
4	Welcome Home	British sch'r.	107.00	Wentworth, N. S.	New York	do	Gypsum	1	Off Mount Desert, Me.	Lost mast and sails.

	5	Rosana Rose	Schooner	138.35	Savannah, Ga.	Yarmouth, Me.	Partial	Lumber	1	Latitude 35° 14'; longitude 74° 30'.	Boat lost, man drown'd.
	6	Adelaide	Brig	218.44	Pernambuco	New York	do	Sugar	1	North of Hatteras	Lost sails, &c.
	8	Unknown	Sloop	4.00	South Chicago	Fishing	do	Fish	7	Entrance Wolf River	Capsized.
	8	do	do			Fishing Banks, off Kenosha.	do	do	4	Three miles off Kenosha, Wis.	Do.
	8	do	Schooner			do	do	do	4	do	Do.
	10	Sam. J. Hale	Steamer	498.00	Cincinnati	New Orleans	do	2 barges in tow	1	Island 21, Miss. River.	Burst steam-pipe.
	26	B. Young	Schooner	141.25	Lubec, Me.	Boston	do	Spruce piling	6	Near Mount Desert Rock, Me.	Capsized and dismasted.
	27	Gerard Chestnut	do	37.35	Plum Point	Baltimore	Unk'n	Oysters	4	Chesapeake Bay	Capsized.
	—	Alexander	Ship	1,239.00	Liverpool	New York	Partial	Ballast	1	Latitude 54° 0' north; longitude 16° 30' west.	Badly damaged.
May	11	Earl P. Mason	Schooner	535.13	Boston	Alexandria, Va.	do	Unknown	1	Latitude 39° 33'; longitude 73° 05'.	Mate lost overboard.
	13	Gersh Banker	do	147.41	New York	Savanna, S. A.	do	do	1	Off Sandy Hook	Do.
	14	Tawas	Steamer	88.00	Port Huron	Lake Huron	Total	do	6	Off Sand Beach, Lake Huron.	Boiler explosion.
	21	Zulette Kenyon	Schooner	148.85	Fall River	Elizabeth, N. J.	Partial	do	1	Hell Gate, N. Y.	Mate lost overboard.
June	1	Nap leon	do	108.60	Milwaukee	Manistee, Mich.	do	do	1	Off White-fish Bay	Man lost overboard.
	5	Leafie Starkweather	do	23.84		Cleveland	do	do	1	Cleveland	Do.
	11	Sunnyside	Steamer	800.00	Troy	New York	do	Merchandise	1	Troy, N. Y.	Struck abut'm't bridge.
	13	Lucy M.	Schooner	19.06	Manatee, Fla.	Cedar Keys, Fla.	do	Hides and tobacco	3	Seven miles N. N. W. Egmont Light, Fla.	Struck by lightning.

Total: vessels, 43; tons, 9,925.53; laden, 26; in ballast, 13; cargo unknown, 4; total losses, 15; partial losses, 28; lives lost, 188.

Wrecks and casualties on and near the coasts and on the rivers of the United States, &c.—Cont'd.

SUMMARY.

Nature of casualty.	Number of vessels.	Tons.	Whether laden or in ballast.			Total losses.	Partial losses.	Number lives lost.
			Laden.	In ballast.	Unknown.			
Foundering.....	29	5,287.03	26	2	1	28	1	321
Strandings.....	15	1,767.01	12	1	2	12	3	36
Collisions.....	4	317.58	1	2	1	1	3	5
Other causes.....	43	9,925.53	26	13	4	15	28	188
Total.....	91	17,297.15	65	18	8	56	35	550

TABLE 75.—List of places on the coasts of the United States where vessels have stranded during the last ten years.

ATLANTIC COAST.

Name of place.	Fiscal year ending June 30—										Total.
	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	
Absecom, N. J.....	1	1				1		1			4
Addison, Me.....			2		2						4
Ajax Reef, Fla.....									1		1
American Shoal Reef, Fla.....									1		1
Apalachicola Bay, Fla.....						1	1				2
Apponaug, R. I.....						1					1
Atlantic City, N. J.....			1		1						2
Aransas, Tex.....						2	1	1		1	5
Assawoman Inlet, Va.....										1	1
Asylum Bridge, R. I.....						2					2
Avery's Rock, Mass.....									1		1
Bangs Island, Me.....									1		1
Barnegat, N. J.....	4	2	7	2	1	2	2	2		3	25
Bartlett Reef, Conn.....									1		1
Bass River Breakwater, Cape Cod.....											1
Bateman Point, R. I.....								1			1
Bay Shore, N. J.....								1			1
Beach Island, Me.....									1		1
Bearse's Shoal, Cape Cod.....										1	1
Beaufort Bar, N. C.....	2	1	2	1	2			1			9
Beaufort, S. C.....										1	1
Beaver Tail, R. I.....	2	1		1		1	2	1			9
Biddeford Pool, Me.....		1								1	2
Black Rock, Block Island, R. I.....	1								1		2
Black Rock, Long Island Sound.....		1									1
Blackwell's Island, N. Y.....	1									1	2
Block Island, R. I.....		1			2						3
Blue Hill Bay, Me.....								1			1
Blue Rocks, R. I.....						1					1
Bodkin Bar, Chesapeake Bay.....										1	1
Body Island Light, N. C.....									1		1
Bolivar Point, Tex.....							1				1
Boon Island, Me.....									1	1	2
Boothbay, Me.....						1					1
Boston Bay, Mass.....					2				1	1	4
Boston Neck, R. I.....										1	1
Brandywine Shoals, Del.....										2	2
Brazos Bar, Tex.....								1			1
Brenton Reef, R. I.....		1		1	3				1	1	7
Brewster's Beach, Mass.....							1				1
Brewster's Reef, Fla.....										1	1
Bridgeport, Conn.....					1						2
Brigantine Shoals, N. J.....				1	2	3	2		2	6	16
Bunker's Ledge, Me.....											1
Buckarce Shoal, Va.....										1	1
Bullock's Point, R. I.....						1					1
Bull Rock, Boston Bay.....										1	1
Cape Ann, Mass.....							1				1
Cape Canaveral, Fla.....	1							1			2

List of places on the coasts of the United States where vessels have stranded, &c.—Continued

ATLANTIC COAST—Continued.

Name of place.	Fiscal year ending June 30—										Total.
	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	
Pellicau Shoals, Fla.				1				1			2
Pemaquid Light, Me.									1		1
Penobscot River, Me., (mouth of)						1					1
Pensacola, Fla.					1	1			2		4
Perdido Inlet, Fla.						1					1
Petit Menan, Me.						1				1	1
Plum Island, Long Island Sound.								1			1
Plymouth, Mass.			2					1			3
Point Alderton, Mass.									1		1
Point Gammon, Mass.			2						1		3
Point Judith, R. I.	2			1				2		1	6
Poplar Point Light, R. I.					1						1
Popasquash Point, R. I.	1										1
Portland, Me.				1					1		2
Powder-Horn Bayou, Tex.										1	1
Providence, R. I.						1					1
Provincetown, Cape Cod.									4		4
Prudence Island, R. I.	1					1					2
Quogue, Long Island.								1	1		2
Race Point, Cape Cod, Mass.	1		1				1	1	1	3	8
Ragged Island, Me.		1									1
Ram Island, Me.		1									1
Richmond Island, Me.										1	1
Rockaway, Long Island, N. Y.						2			1	1	4
Rockport, Mass.										1	1
Rocky Point, Mass.										1	1
Romer Shoals, N. Y.										1	1
Rose Landing, Long Island.										1	1
Rye Beach, N. H.							1				1
Rye Point, Long Island, N. Y.	1										1
Sachem's Head, Conn.		1									1
Sail Rock, Lubec, Me.											1
Sandy Hook, N. J.	3	2	6	4	1	1	2	1		4	24
Santa Rosa Beach, Fla.			2							1	1
Sapelo Shoals, Ga.							1	2		1	6
Sarasota, Fla.							1				1
Satilla River, Ga.										1	1
Saugatuck, Conn.						1					1
Saybrook Bar, Conn.			1				2	2		1	6
Scituate, Mass.			1	1	1	2	1	1	3		10
Seaconnet, Conn.	1										1
Seven Mile Beach, N. J.								1			1
Shark River, N. J.		1						2		1	4
Sheep's Head Bay Bar, Long Island.										1	1
Ship Island, Conn.				1						1	1
Ship Shoals, Va.			1	1							2
Shippan Reef, Long Island Sound.								1		1	2
Shovelful Light, Nantucket Sound.							1				1
Sinepuxent, Md.					1				1	1	3
Smith's Island, Chesapeake Bay.						2					2
Smith's Island, Va.									1		1
Smith's Ledge, Conn.						1				1	2
Smith's Point, Chesapeake Bay.	1									1	1
Smith's Reef, Long Island Sound.										1	1
Smithville, N. C.										1	1
Smutty Nose Island, Me.			1								1
Snow's Flats, Me.									1		1
Southampton, Long Island.								1		1	2
South Dennis, Me.								3			3
South Harbor, Me.					1						1
Southport Bar, Conn.										1	1
Southport, Me.										3	3
South River, Chesapeake Bay.								1			1
Southwest Harbor, Me.									1		1
South Yarmouth, Mass.					1						1
Sow and Pigs, Mass.	1									1	2
Spouting Rock, R. I.						1					1
Spruce Head, Me.								1			1
Spruce Point Ledges, Me.										1	1
Squan Beach, N. J.	3	2	3	2		5		4	2	1	22
Squan Inlet Shoals, N. J.			1					2			3
Stage Island, Me.										1	1
Stamford, Conn.						1					1
Staten Island, N. Y.								1			1
Stepping Stones, N. Y.				1							1
Steuben, Me.					1						1

List of places on the coasts of the United States where vessels have stranded, &c.—Continued.

ATLANTIC COAST—Continued.

Name of place.	Fiscal year ending June 30—										Total.
	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	
Stirrup Key, Fla.	1									1	1
Stratford Shoals, Conn.										1	1
Saint Andrew's Bar, Fla.							1				1
Saint Augustine Light, Fla.	1				1			1		1	4
Saint Catharine's Sound, Ga.									1		1
Saint George's Island, Fla.	2								1		3
Saint John's Bar, Fla.			1		1					3	5
Saint Joseph's Island, Fla.					1						1
Saint Mark's, Fla.							1				1
Saint Simon's Bar, Ga.								2		1	3
Saint Vincent's Island, Fla.	1						1				2
Succunnessett Light, Mass.							1				1
Tampa, Fla.				1		3		1	1		6
Tarpaulin Cove, Vineyard Sound.				1						1	2
Tenpound Island, Mass.										1	1
Thomaston, Me.										1	1
Toos Point, Va.										1	1
Townsend Inlet, N. J.					1					1	2
Truro, Mass.									1		1
Tubb Inlet, N. C.							1			1	1
Tucker's Beach Light-House, N. J.											
Tucker's Beach, N. J.				1	1				1		3
Tuckernuck Shoals, Nantucket.	1	1					2				4
Tupp's Inlet, S. C.									1		1
Turner's Lump, Va.										1	1
Turtle Inlet Bar, N. J.									1		1
Vineyard Haven, Mass.	1								2		3
Vineyard Sound, Mass.	1		1								2
Virginia coast. (locality unknown)		2									2
Wallop's Beach, Va.											1
Ward's Island, N. Y.								1			1
Warren Harbor, R. I.								1			1
Warwick Neck, R. I.	1					1					2
Watchapreague Inlet, Va.								1	2		3
Watch Hill, R. I.	1	1					1		1		4
Wellfleet, Cape Cod.				1			1	3			6
Wells Beach, Me.								1			2
West Chop, Mass.	1								1		2
West Dennis, Cape Cod.										1	1
West Harbor, Me.										1	1
West Quoddy Head, Me.		1									1
Whale's Head.	2				1						3
Whale Rock, R. I.	1	1						1			3
White Head, Me.		1								1	2
Wickford, R. I.						1					1
Wilkes's Ledge, Mass.	1										1
Willoughby Shoals, Chesapeake Bay.										1	1
Wilmington Bar, N. C.										1	1
Winter-Quarter Shoals, Md.							1			2	3
Winthrop Beach, Mass.										1	1
Winyah Bay, S. C.									1		1
Wiscasset Ledge, Me.								1			1
Wood Island, Me.				1		1			1		3
York Beach, Me.										1	1
York Ledges, Me.		1									1
York Narrows, Me.										1	1

PACIFIC COAST.

Albion River, Cal.		3			1						4
Anita Rock, San Francisco Bay.	1										1
Arch Rock, Oreg.					1						1
Arestablé Island, Alaska.									1		1
Baker's Bay, Columbia River.							1				1
Baker's Island, San Francisco Bay.	4			1	1		1				7
Black Point, San Francisco Bay.	2										2
Bowen's Landing, Cal.					2		1				3
Cape Blanco, Oreg.						1					1
Cape Chalkene, Alaska.				1							1
Cape Edgecombe, Alaska.					1						1
Cape Flattery, Wash. Ter.					1			1	1		3
Cape Mendocino, Cal.				1							1

List of places on the coasts of the United States where vessels have stranded, &c.—Continued.

PACIFIC COAST—Continued.

Name of place.	Fiscal year ending June 30—										Total.
	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	
Cape Pinos, Cal.						1					1
Casper Creek, Cal.							3				3
Clarence Straits, Alaska							1				1
Columbia River	1		1					1			3
Cook's Inlet, Alaska.					1		1	2			4
Coos Bay, Oreg.			1			2				1	4
Coos Bay Bar, Oreg.					3					1	4
Coos Bay Bar, Oreg., (9 miles north of)										1	1
Coquilla River, Cape Arago, Oreg.								1		1	2
Crescent City, Cal.		1						1			2
Cuffey's Cove, Cal.				1				1		1	3
Davenport's Landing, Cal.					1			1			2
Discovery Island, Straits Juan de Fuca			1			1					2
Drake's Bay, Cal.											1
Dungeness Spit, Wash. Ter.					1					1	2
Duxbury Reef, Cal.				1						1	2
Farallones, Cal.								1			1
Fort Point, San Francisco Bay				2				1			3
Four-Fathom Bank, Cal.						2			1		3
Half Moon Bay, Cal.											1
Humboldt Bar, Cal.							1			1	2
Kake Island, Alaska, (north side of)										1	1
Kalwack, Alaska							1				1
Little Alcatraz Rock, San Francisco Bay				1							1
Little River, Cal.			2	1	1			2			6
Mendocino, Cal.		1									1
Middle Bank, San Francisco Bay											1
Mile Rock, (entrance to San Francisco Bay)	1			1		1					3
Miller's Landing, Cal.		1									1
Moro Bay, Cal.									1		1
Neah Bay, Wash. Ter.				1							1
Newport, Cal.										1	1
North Head				1							1
Novara River, Cal.								1			1
Noyo River, Cal.			1								1
Ocean Side House, Cal.									1		1
Orcus Islands, Wash. Ter.				1							1
Pajaro, Cal.							1				1
Pedro Blanco, Cal.						2					2
Pigeon Point, Cal.			1		1					1	3
Point Arenas, Cal.								1		1	2
Point Bonita, Cal.								1			1
Point Diablo, Cal.								1			1
Point Fermin								1			1
Point Gorda, Cal.										1	1
Point Grenville, Wash. Ter.							1				1
Point Hueneme, Cal.											1
Point Lobos, Cal.			1		1				1		3
Point New Year, Cal.		1		1							2
Point Pedro, Cal.					1			1			2
Point Reyes, Cal.		1					2				3
Point Vincent, Cal.											1
Puget Sound, Wash. Ter.				1				1			2
Rocky Point, Cal.				1							1
Rincon Rock, San Francisco Bay							1				1
Salmon Creek, Cal.									1		1
Sand Island, Oreg.										1	1
Sand Spit, Oreg.						1					1
San Francisco Bay								3		1	4
San Juan Harbor, Straits of Fuca										1	1
San Pedro, Cal.									1		1
Santa Barbara, Cal.						1					1
Seal Rock, Point Lobos.		1									1
Shoalwater Bay, Wash. Ter.					1						1
Soquel, Cal.								1			1
Stewart's Point, Cal.	1	1						6			8
Stullwater Cove, Cal.								1			1
Straits of Fuca.							1				1
Tennessee Cove, Cal.		1									1
Timber Cove, Cal.									1		1
Tomales Bar, Cal.						1				1	2
Umpqua Bar, Oreg.				2						2	4
Umpqua River, Oreg., mouth of		1									1
Yaquima Bay, Oreg.											1

List of places on the coasts of the United States where vessels have stranded, &c.—Continued.

* LAKE COASTS.

Name of place.	Fiscal year ending June 30—										Total.
	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	
Ahnapee, Lake Michigan					1			1			2
Alabaster Reef, Lake Huron								1	1		2
Alcona, Lake Huron									1		1
Alexander Bay, Saint Lawrence River					1						1
Alpena, Lake Huron				2						2	4
Amsterdam, Lake Michigan							1				1
Apostle Island, Lake Superior					1						1
Ashtabula, Lake Erie			1				1		1		3
Bailey's Harbor, Lake Michigan	1	2	1	2		3	1				10
Bar Point, Lake Erie	1	3			1	1	1	3	4	4	18
Bark Shanty, Lake Huron								1			1
Bay Point, Lake Erie					1						1
Bay Quite, Lake Ontario							2				2
Beaver Island, Lake Michigan		1			2			3		2	8
Belle Isle, Detroit River		1				1				4	6
Big Point au Sauble, Lake Michigan							1				1
Big Sodus, Lake Ontario		1	1	1				1			4
Black Creek, Lake Michigan								1			1
Black Lake, Lake Michigan								1	1		2
Black River, Lake Erie				1	1		2	1		1	6
Bois Blanc Island, Lake Huron		1	1						2	2	6
Brant Pier, Lake Michigan					1						1
Brookville, Saint Lawrence River								1			1
Brown's Pier, Lake Michigan			1								1
Buffalo, Lake Erie	1	1	6	1			1	3	1	1	15
Burlington Beach, Lake Ontario		1	1	1				1			4
Bury Inlet, Lake Huron					1						1
Calumet, Lake Michigan	1				2						3
Cape Hurd, Lake Huron								1			1
Cape Vincent, Lake Ontario		1									1
Carlton Island, Saint Lawrence River									1		1
Carlton, Lake Michigan										1	1
Carp River, Lake Michigan						1					1
Cedar Point, Lake Erie		1						1		2	4
Cedar Rapids, Saint Lawrence River								1			1
Cedar River, Lake Michigan							1				1
Chamber's Island, Lake Michigan					1			1		1	2
Chantry Island, Lake Huron	1										2
Charity Island, Lake Huron			1		2			1			4
Cheboygan, Straits of Mackinac										1	1
Chicago, Lake Michigan		4	3	7	10	2		3	1	1	31
Chickanoor Reef, Lake Erie						1	1		1		3
Chuckaluna Reef, Lake Erie								2	1	1	5
Clay Banks, Lake Erie		2	8	4	1	3	2	5	1	3	30
Cleveland, Lake Erie											
Coburg, Lake Ontario						2	1				3
Cockburn Island, Lake Huron								1			1
Colchester Reef, Lake Erie	1	2			1	2	1	1	1		9
Collingwood, Lake Huron						1					1
Conneaut, Lake Erie			1	2				2			5
Cove Island, Lake Huron							3			1	4
Crow Island, Saginaw River									1		1
Death's Door, Lake Michigan		1	1	1			1			1	5
Detour, Lake Huron			1			1		3			5
Detroit Island, Lake Michigan				1	1						2
Detroit River	1		5	1	6	1			2		16
Devil's Nose, Lake Ontario		4	4				1				9
Devil River, Lake Huron						1					1
Donn River, Lake Ontario		1									1
Dover Bay, Lake Erie								1			1
Duck Islands, Lake Ontario		1							1		2
Du Luth, Lake Superior									1		1
Dunkirk, Lake Erie							3	1			4
Drummond's Island, Lake Huron						1					1
Dummy Reef, Lake Erie	1										1
Dykesville, Lake Michigan								1			1
Eagle Harbor, Lake Superior		2	1		1				1	1	6
Eagle River, Lake Superior	2										2
East Sister Island, Lake Erie		2	2				1	1	1		7
Eleven Foot Shoal, Lake Michigan								1			1
Elk Island, Saint Clair River						2					2
Ellsworth's River, Lake Michigan									1		1
Ehn Creek, Lake Huron		1									1
Elm Reef, Lake Michigan							1				1
Erie, Lake Erie				2	2	2	3	3	2		16

* Localities on the Canadian coast are included in this list.

List of places on the coasts of the United States where vessels have stranded, &c.—Continued.

* LAKE COASTS—Continued.

Name of place.	Fiscal year ending June 30—										Total.
	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	
Escanaba, Lake Michigan			1					1			2
Euclid, Lake Erie		1						1			2
Evanston, Lake Michigan	1				2				2	2	5
Fairport, Lake Erie		3	2				1	1		1	5
False Ducks, Lake Ontario									1		1
False Presque Isle, Lake Huron				1		1	1				3
Ferrers' Point, Lake Ontario					1						1
Fighting Island, Detroit River					1			1			2
Fitzgerald Island, Lake Huron								1			1
Forest Bay Reef, Lake Huron	1	1									2
Forrester, Lake Huron								1			1
Forrestville, Lake Huron	1	1								1	2
Fort Niagara, Lake Ontario								1			1
Fort Shoals, Lake Ontario										1	1
Forty-Mile Point, Lake Ontario								1			1
Frankfort, Lake Michigan									2	1	3
Frankfort, Lake Ontario										2	2
Frenchman's Bay, Lake Ontario								1			1
Galloo Rapids, Saint Lawrence River					1			1	1		3
Gallow Island, Lake Ontario				1							1
Garden Island, Lake Ontario									1		1
Genessee River, Lake Ontario								1			1
Genessee, Lake Huron								1	1		2
Georgian Bay, Lake Huron				4	1	3	3	9	1		22
Gibraltar, Lake Erie		1									1
Good Harbor, Lake Michigan							1	1			2
Goodrich, Lake Huron	2						1	1	1		5
Graham Shoals, Lake Michigan				1	1	1	1	1	1		6
Grand Haven, Lake Michigan	1	2	6	6	5	2	1	1		6	29
Grand Island, Lake Superior						3	2		1	1	7
Grand River, Lake Erie		1	1					1	1	1	4
Grand Traverse Bay, Lake Michigan	1	1	1	3	2	1		1	1		11
Gray's Reef, Straits of Mackinac					1						1
Green Bay, Lake Michigan	1		2	4	1	2		2			12
Green Point, Lake Ontario				1							1
Green's Reef, Lake Erie								1			1
Griffith's Island, Lake Huron									1		1
Grimes Reef, Lake Michigan					1						1
Grosse Island, Detroit River				1	1	1				1	4
Grosse Point, Lake Michigan							1	1			2
Gull Island Reef, Lake Erie				3							3
Gull Point, Lake Ontario		2						2			4
Hamilton, Lake Ontario					1	1					2
Hammond's Bay, Lake Huron					1	3		1	1	1	7
Harrisville, Lake Huron	1		1		1	1					4
Hat Island, Lake Michigan							1				1
Hen and Chickens, Lake Erie	1										1
Herson's Island, Saint Clair River					2		1				3
Highland Reef, Lake Michigan						1					1
Hog Island Reef, Lake Michigan						1	1	1			3
Holland, Lake Michigan				1		1			1		3
Horns' Pier, (locality unknown)									1		1
Houghton Center, Lake Erie					1						1
How Island, Lake Ontario								2			2
Huron City, Lake Huron							1				1
Isle Royal, Lake Superior									1		1
Kalamazoo River, Lake Michigan			2	1	1						4
Kelderhouse Pier, Lake Michigan					1						1
Kelly's Island, Lake Erie		1				1				2	3
Kewosha, Lake Michigan	1		1	1				2	1		6
Kettle Point, Lake Huron						1	1	1			3
Kewaunee, Lake Michigan					2	1		1		2	6
Kincaidine, Lake Huron	1	2				1		4			8
Kingston, Lake Ontario				1		1	2		1		5
Kingsville, Lake Erie	1		1			1			1		4
Lake View, Lake Michigan			1								
Latman Point, Lake Ontario							1				1
Laughing White-Fish Reef, Lake Superior								2			2
Leland, Lake Michigan								3	1		4
Lexington, Lake Huron			2		1						3
Lime-Kiln Reef, Detroit River									2	4	6
Lincoln, Lake Michigan							1				1
Little Bay de Noque, Lake Michigan											
Little Graham Shoals, Straits of Mackinac										1	1
Little Point, Lake Huron			1								

* Localities on the Canadian coast are included in this list.

List of places on the coasts of the United States where vessels have stranded, &c.—Continued.

* LAKE COASTS—Continued.

Name of place.	Fiscal year ending June 30—										Total.
	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	
Little Point au Sable, Lake Michigan			2								2
Little Sister Reef, Lake Michigan										1	1
Long Island, Lake Ontario										1	1
Long Point, Lake Erie	4	2	1		3	3	7	6	2		28
Long Point, Lake Ontario	1	1									2
Louse Island, Lake Michigan					1						1
Ludington, Lake Michigan							2		2		4
Mackinac, Straits of	1		2	5	16	3	4	1		1	32
Madison, Lake Erie											1
Malden, Detroit River										1	1
Mammy Judy Light, Detroit River							1				1
Manistee, Lake Michigan			3	5		2	2		1	2	15
Manitou, Lake Michigan			1		2				1		4
Maritowoc, Lake Michigan	2										2
Marble Head, Lake Erie				1					1		2
Marquette, Lake Superior	2		2			1			2	2	9
Maumee Bay, Lake Erie									1		1
Menominee, Lake Michigan			1	1							2
Michapocoten Island, Lake Superior									1		1
Michigan City, Lake Michigan									2	1	3
Middle Bass Island, Lake Erie			2								2
Middle Island, Lake Huron	1		1	3	5	1			1	1	13
Middle Sister Island, Lake Erie					1	1			2		4
Milwaukee, Lake Michigan	1	2	1	4	2	4	2		1	2	19
Minerva, Lake Erie					1						1
Mission Reef, Lake Michigan							1				1
Mohawk Island, Lake Michigan				1							1
Mohawk Reef, Lake Erie	1										1
Morgan's Point, Lake Erie				1				1	1		3
Muskegon, Lake Michigan		4	1	3	3	1	1		2	3	18
Napanee, Lake Ontario							2				2
Neebish Rapids, Saint Mary's River						1		1	1	4	7
New Buffalo, Lake Michigan			1	1		1	1				4
Newcastle, Lake Ontario					1						1
New London, Lake Michigan	1										1
New River, Lake Huron					1						1
Niagara River, Lake Erie								1		1	2
Nicholson Island, Lake Ontario								1			1
Nine Mile Creek, Lake Ontario				1				2			3
Noon Point, Lake Huron						1					1
North Bass Island, Lake Erie		1	1			1					3
North Bay, Lake Michigan							1		1		2
North Harbor Reef, Lake Erie		1		1		1		2			5
North Manitou, Lake Michigan				1	1	3	1	1		4	11
North Point, Lake Michigan		1				1			2		5
North Port, Lake Michigan		1			1	3		1			6
Numberg, Lake Erie	3										3
Oak Point, Lake Ontario										1	1
Old Mackinaw, Lake Huron	1										1
Ontario, Lake Ontario		1									1
Orchard Creek, Lake Ontario		1									1
Oswego, Lake Ontario	1	3		2		1	5	2	3	1	18
Owen Sound, Georgian Bay, Lake Huron					1			1			2
Pancake Shoal, Lake Michigan								1			1
Papoose Island, Lake Huron									1		1
Peach Island, Lake Saint Clair		1	1	1							3
Peninsula Reef, Lake Michigan						1					1
Pentwater, Lake Michigan	1		1		1			2		2	7
Peshigo Reef, Lake Michigan									1		2
Père Marquette, Straits of Mackinac				1							1
Pictou, Lake Ontario		1						1			2
Pigeon Bay, Lake Huron								1			1
Pigeon Bay, Lake Erie			2		1					2	5
Pigeon Island, Lake Ontario			1				1	1			3
Pigeon Island, Lake Huron	1	1									2
Pillar Point, Lake Ontario								1			1
Pilot and Detroit Island, Lake Michigan									1		1
Pilot Island, Lake Michigan					2			1	1	1	5
Pine River, Lake Huron			1								1
Pine River, Lake Michigan				1						1	2
Pine Station, Lake Michigan	2										2
Pinnepog, Lake Huron	1					2					3
Pipe Island, Lake Michigan									1		1
Pium Island, Lake Michigan				2	2						4
Pium Island, Lake Huron	1	1									2
Point Albino, Lake Erie	1			1		2		2			6

* Localities on the Canadian coast are included in this list.

List of places on the coasts of the United States where vessels have stranded, &c.—Continued.

* LAKE COASTS—Continued.

Name of place.	Fiscal year ending June 30—										Total.
	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	
Point aux Barques, Lake Huron	2	2	1	2	3		1	2		1	14
Point au Pelee, Lake Erie	1	1	1	6	6	2	3	11	5	4	40
Point aux Pins, Lake Erie											1
Point au Sable, Lake Superior		1		1					1		2
Point au Sable, Lake Michigan			1					1			2
Point au Sable, Lake Huron		2		1	1				3		7
Point Betsey, Lake Michigan	1						2		1		4
Point Edwards, Lake Huron							1	2	1		3
Point Elgin, Lake Huron		1					2				3
Point Frederic, Lake Ontario					2						4
Point Peninsula, Lake Ontario					1						1
Point Peninsula, Lake Michigan						1					1
Point Permit, Lake Erie							1			1	1
Point Peter, Lake Ontario						1					1
Point Sanilac, Lake Huron										1	1
Poppo, Lake Ontario	1										1
Portage Bay, Lake Michigan						2					2
Portage Canal, Lake Superior							1				1
Portage Canal, Lake Michigan							1				1
Portage Lake, Lake Superior								2			2
Portage River, Lake Superior						1					1
Port Austin, Lake Huron	2			1	1			1		1	6
Port Austin Reef, Lake Michigan								2			2
Port Bruce, Lake Erie		1									1
Port Bruce, Lake Huron					1				2		3
Port Burwell, Lake Erie		4	2		1			1	2	1	13
Port Colborne, Lake Erie		2	2	8	4	3	3	2	1		25
Port Crescent, Lake Erie									1		1
Port Hope, Lake Huron		1	6					1			8
Port Huron, Saint Clair River					2	1					3
Port Maitland, Lake Erie						1			2		3
Port Ryers, Lake Erie				1							1
Port Stanley, Lake Erie		1	1		1			1	1		5
Port Washington, Lake Michigan			1			1	1				3
Poverty Island, Lake Michigan				1	1				1		3
Presque Isle Bay, Lake Huron	1	1			1	2	1	3			9
Presque Isle, Lake Huron										1	1
Presque Isle, Lake Erie									2		2
Put in Bay, Lake Erie			1					1			2
Putneyville, Lake Erie			1								1
Racine Reef, Lake Michigan	1	1	6	1	3	2	3	3	2	2	24
River Saint Clair							1				1
Rock Island, Lake Michigan	1									1	2
Rondeau, Lake Erie	1	4	1	2	2	2			6		18
Rouk's Pier, Lake Michigan										1	1
Round Island, Lake Michigan							1	1			2
Round Reef, Lake Huron		1									1
Sackett's Harbor, Lake Ontario						1					1
Sagg's Bay, Lake Michigan				1							1
Saginaw Bay, Lake Huron			1		1		1				3
Saginaw River		1									1
Sailor's Encampment, Saint Mary's River				1							1
Salmon Point, Lake Ontario							1				1
Sand Beach, Lake Huron					1						1
Sandusky Bar, Lake Erie	1	1									2
Sandy Creek, Lake Michigan								1			1
Saugeen, Lake Michigan			1						1		1
Saugatuck, Lake Michigan											1
Sault Ste. Marie Canal				1			2				3
Scare-Crow Reef, Lake Huron				1							1
Sheboygan, Lake Michigan	1	3		1	2			3	2	1	13
Silon Creek, Lake Erie							1				1
Skillegalee, Lake Michigan	1			1							2
Sleeping Bear, Lake Michigan							1				1
Snake Island, Lake Ontario			1		2			2			5
Sodus, Lake Ontario		2									2
South Bass Island, Lake Erie		1									1
South Bay Point, Lake Ontario	2						1	1			4
South Fox Island, Lake Michigan					1					1	2
South Hampton, Lake Huron			1	2							3
South Haven, Lake Michigan				2		1	1		1		5
South Manitou, Lake Michigan			2					1	1		6
South Point Island, Lake Michigan									1		1
South Reef, Lake Michigan					1	1					2
South River, Lake Huron											1

* Localities on the Canadian coast are included in this list.

List of places on the coasts of the United States where vessels have stranded, &c—Continued.

* LAKE COASTS—Continued.

Name of place.	Fiscal year ending June 30—										Total.
	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	
Spectacle Reef, Lake Huron.....			3								3
Spider Island, Lake Michigan.....									2		2
Split Rock, Lake Ontario.....	1										1
Saint Clair Flats, Lake Saint Clair.....					4		1				5
Saint Clair River.....			1							1	2
Saint Helena, Straits of Mackinac.....		1	1	1	3		2		2		10
Saint Joseph, Lake Michigan.....	3			2	2	1		3	2	1	14
Saint Lawrence River.....	1	1	1		2			1	1		8
Saint Martin's Island, Lake Michigan.....							1			1	2
Saint Mary's River.....	1		1		2		1	2	1	2	10
Starve Island, Lake Huron.....									1		1
Stony Creek, Lake Michigan.....				1		2		1			4
Stony Island, Detroit River.....		1			2	1			1		5
Strawberry Island, Green Bay.....		1						2			3
Sturgeon Bay, Lake Michigan.....				2							2
Surgeon Point, Lake Erie.....								1	1		2
Surgeon Point, Lake Huron.....								1			1
Sugar Island, Lake Huron.....								2			2
Taintor Island, Lake Ontario.....										1	1
Tawas Bay, Lake Huron.....		1		1				1	2	1	7
Tecumseh, Lake Erie.....					2						2
Thames River.....									1		1
Thunder Bay, Lake Huron.....						1	1				3
Timber Island, Lake Huron.....									1		1
Toronto, Lake Ontario.....				3	3		1				7
Turtle Island, Lake Erie.....							1	1			2
Twin River Point, Lake Michigan.....	1	1									2
Two Heart River, Lake Superior.....	1										1
Two Rivers, Lake Michigan.....		1		1		1	1	2			6
Tyconnee, Lake Ontario.....	1										1
Union Pier, Lake Michigan.....				1							1
Vail's Reef, Lake Huron.....						1					1
Vermillion, Lake Superior.....						1		1			2
Washington Island, Lake Michigan.....							1	1		1	3
Waugoshance, Lake Michigan.....				2			1				3
Waukegan Pier, Lake Michigan.....			2		1				1		4
Welland Bay, Lake Huron.....								1	1		2
Welland Canal.....								1			1
Wellington Bay, Lake Michigan.....					1		1				2
Whale's Back Shoal, Lake Michigan.....									1		1
White Hall, Lake Michigan.....							1		1		2
White Lake Pier, Lake Michigan.....			1	1						3	5
White River, Lake Michigan.....				1							1
White Shoals, Straits of Mackinac.....				1	1			2			5
Wilson, Lake Ontario.....							1				1
Windmill Point, Lake Erie.....							3				3
Wolf Island, Lake Ontario.....							1				1
Woodward's Bay, Lake Michigan.....									1		1
Yates' Pier, Lake Ontario.....										1	1

* Localities on the Canadian coast are included in this list.

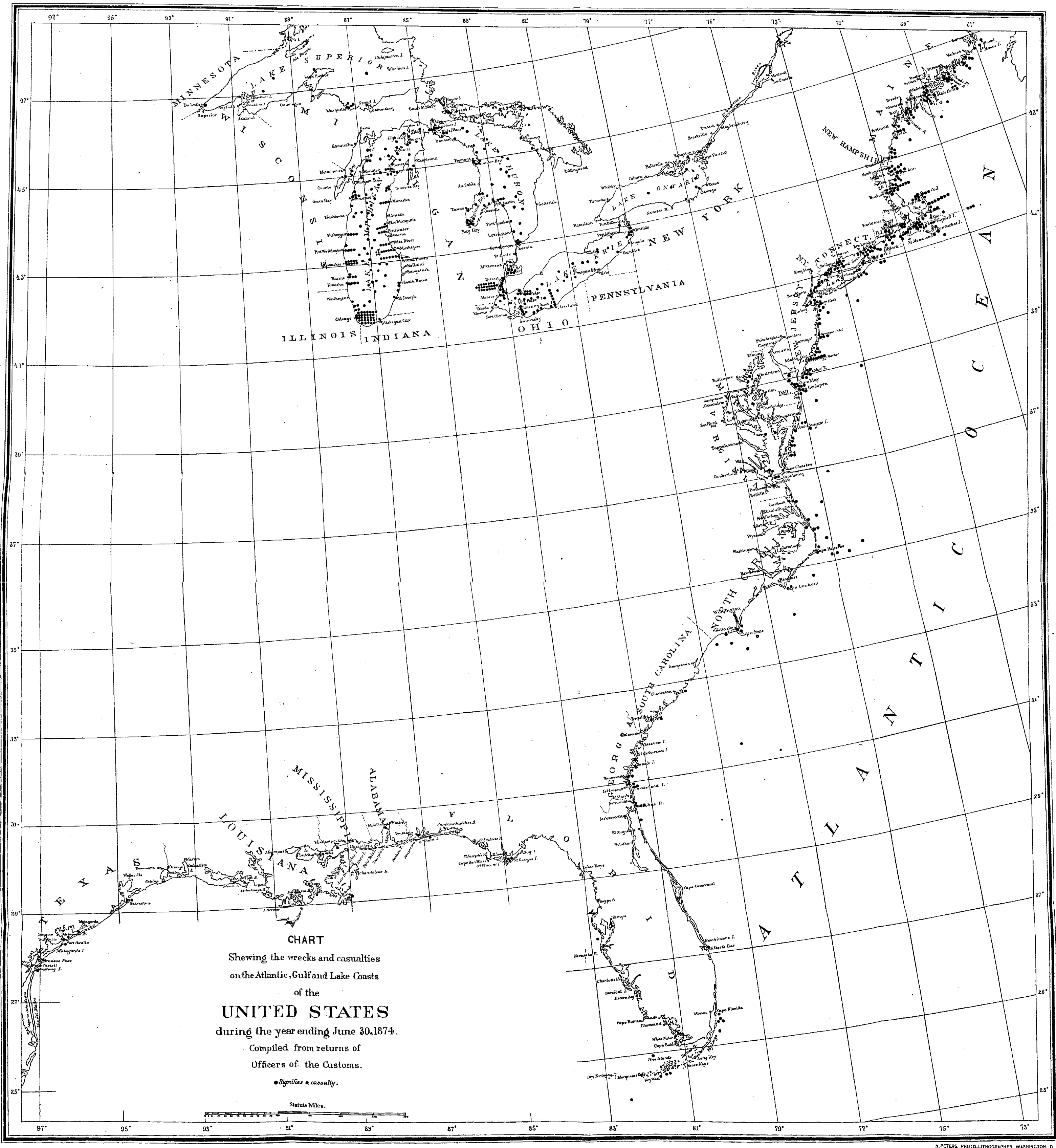
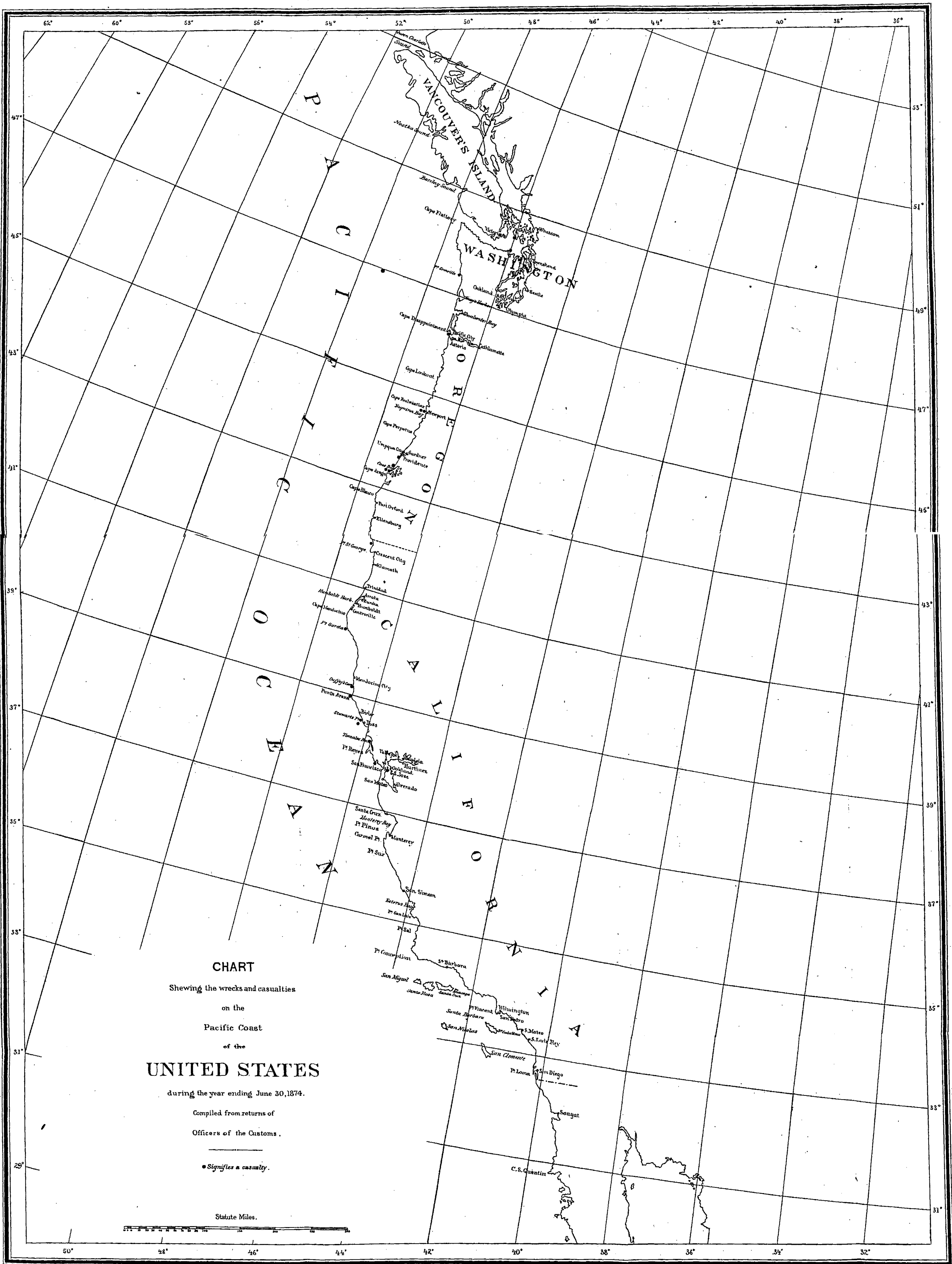
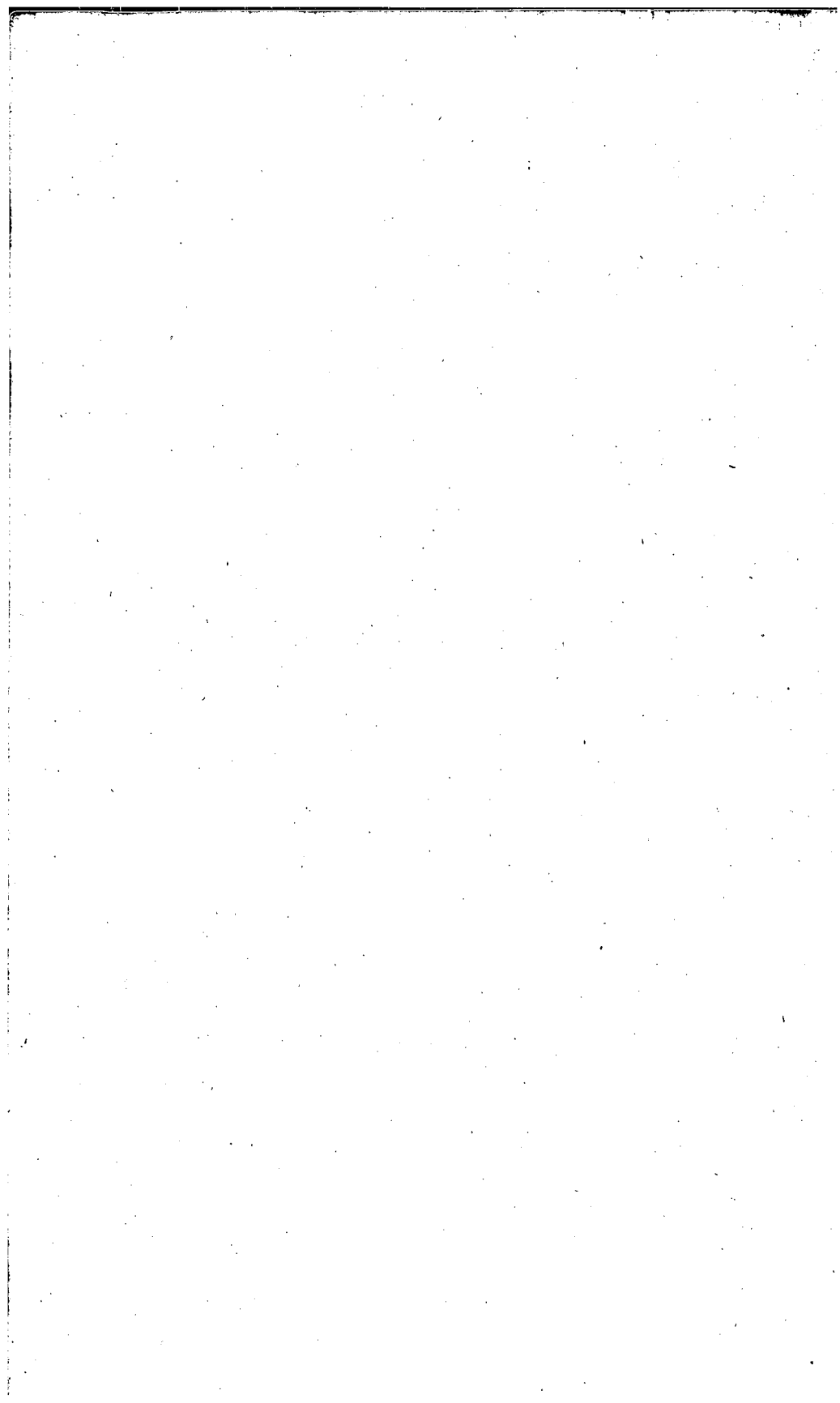


CHART
Shewing the wrecks and casualties
on the Atlantic, Gulf and Lake Coasts
of the
UNITED STATES
during the year ending June 30, 1874.
Compiled from returns of
Officers of the Customs.

• Signifies a casualty.

Statute Miles.





REPORT OF COMMISSIONER OF INTERNAL REVENUE.

Journal of Management Studies, 19(1), 67-80.

1

REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, November 18, 1874.

SIR: I have the honor to transmit herewith the tabular statements, made up from the accounts of this Office, which the Secretary of the Treasury is required to lay before Congress, as follows:

Table A, showing the receipts from each specific source of revenue, and the amounts refunded in each collection district, State, and Territory of the United States, for the fiscal year ended June 30, 1874.

Table B, showing the number and value of internal revenue stamps ordered monthly by the Commissioner, the receipts from the sale of stamps, and the commissions allowed thereon; also the number and value of stamps for special taxes, tobacco, cigars, snuff, distilled spirits, and fermented liquors, issued monthly to collectors, during the fiscal year ended June 30, 1874.

Table C, showing the territorial distribution of internal revenue from various sources in the United States for the fiscal years ended June 30, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, and 1874.

Table D, showing the aggregate receipts from each collection district, State, and Territory, for the fiscal years ended June 30, 1863, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, and 1874.

Table E, showing the total collections from each specific source of revenue for the fiscal years ended June 30, 1863, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, and 1874.

Table F, showing the ratio of receipts from specific sources to the aggregate of all collections for the fiscal years ended June 30, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, and 1874.

Table G, showing the receipts from special taxes under act of June 6, 1872, in each collection district, State, and Territory, for the special-tax year ended April 30, 1873.

Table H, showing the receipts from special taxes under act of June 6, 1872, in each collection district, State, and Territory, for the special-tax year ended April 30, 1874.

Table I, comparative statement showing the aggregate of special taxes returned under act of June 6, 1872, from each collection district, State, and Territory, during the special-tax years ended April 30, 1873 and 1874, together with the increase or decrease.

Table K, an abstract of reports of district attorneys concerning suits and prosecutions under the internal revenue laws during the fiscal year ended June 30, 1874.

Table L, an abstract of seizures of property for violation of internal revenue laws during the fiscal year ended June 30, 1874.

The aggregate receipts from all sources, exclusive of the duty upon the capital, circulation, and deposits of national banks, and collections made by contract under act of May 8, 1872,* for the fiscal year ended

* \$213,225.34 of these collections have been covered into the Treasury, and will appear in the statistical tables of the next annual report.

June 30, 1874, were \$102,644,746.98, exceeding my estimate by \$2,644,746.98. This amount includes sums refunded and allowed on drawbacks.

My estimate of the receipts for the current fiscal year, under the present law, is \$107,000,000.

DRAWBACK.

The following is a statement of the amount of drawback allowed during the fiscal years ended June 30, 1873 and 1874:

	Fiscal year 1873.	Fiscal year 1874.
On spirits.....	\$33,700 20	
On tobacco.....	1,959 30	\$7,380 20
On general merchandise.....	16,686 81	28,115 11
Total.....	52,346 31	35,495 31

From the above statement it appears there was a net decrease in the amount of drawback allowed during the last fiscal year, as compared with that of the year preceding, of \$16,857.00, being a decrease of \$33,700.20 on spirits; and an increase of \$5,400.90 on tobacco, and \$11,428.30 on general merchandise.

No spirits were exported for the benefit of drawback during the year ended June 30, 1874, and the quantity of tobacco exported for the benefit of drawback is very slight in comparison with the quantity exported in bond. It is evident, therefore, that, where the privilege of exportation before the payment of tax has been accorded, exporters have availed themselves of such privilege almost to the exclusion of that authorizing exportation for the benefit of drawback.

The amounts refunded during the last two fiscal years for taxes illegally assessed and collected were—

In 1873	\$618,667.77
In 1874	239,749.42

SPIRITS.

The following statement shows the receipts from the several sources relating to distilled spirits for the fiscal years ended June 30, 1873 and 1874, together with the increase or decrease from each source:

Sources.	Receipts for fiscal year 1873.	Receipts for fiscal year 1874.	Increase.	Decrease.
Spirits distilled from apples, peaches, or grapes.....	\$2,014,645 60	\$536,681 41		\$1,477,964 19
Spirits distilled from materials other than apples, peaches, or grapes.....	41,116,419 18	43,270,412 29	\$2,153,993 11	
Wine made in imitation of champagne.....	3,531 90	151 00		3,380 90
Rectifiers.....	371,456 72	287,825 92		83,630 80
Dealers, retail liquor.....	5,016,904 10	4,321,505 35		695,398 75
Dealers, wholesale liquor.....	781,663 82	596,555 45		185,108 37
Manufacturers of stills.....	1,393 26	945.01		448 25
Stills or worms manufactured.....	3,280 00	2,500 00		780 00
Stamps for distilled spirits intended for export.....	7,061 50	12,795 50	5,714 00	
Stamps, distillery warehouse.....	148,418 80	116,909 30		31,509 50
Stamps, rectifiers'.....	186,190 60	156,730 80		29,369 80
Stamps, wholesale liquor dealers'.....	73,767 00	61,327 65		12,439 35
Articles and occupations relating to spirits formerly taxed but now exempt.....	2,374,709 30	79,750 17		2,294,959 13
Total.....	52,099,371 78	49,444,089 85	2,159,707 11	4,814,989 04

Net aggregate decrease, \$2,655,281.93.

The above statement shows that, while there was a very considerable increase in the tax on spirits withdrawn from bond and on export spirit-stamps; there was quite a large falling off in the receipts from brandy, the special taxes of dealers and rectifiers, stamps other than tax-paid stamps, and certain sources repealed by act of June 6, 1872.

The decrease in the tax on brandy is owing in great part to the partial failure of the fruit-crop in 1873. A glance at the receipts from this source for the last four years exhibits the fluctuation to which this species of tax is subject. Thus, in 1870, the returns on brandy were \$611,915; in 1871, \$1,236,006; in 1872, \$544,849; in 1873, \$2,014,646, and in 1874, \$536,681. The annual product varies with the annual yield of fruit from which it is distilled.

The apparent loss in the special taxes of dealers and rectifiers is due to the fact that, since the adoption of the system of paying special taxes by stamps, these taxes have been collected a little earlier each succeeding year. Formerly, a large part of these taxes were returned in July and August; scarcely any before May 1, when they became due. Now, the time of payment is, to a large extent, anticipated, as the following figures will show: In April, 1872, the receipts from special taxes now on the tax-list were \$144,573; about the average of the receipts for three or four months previous. In April, 1873, they increased to \$566,988, and in April, 1874, to \$2,139,030. Thus, \$422,416 more were returned in April, 1873, and \$1,994,457 more in April, 1874, than in April, 1872; and collections which were formerly made in the first quarter of the fiscal year are now returned in the last quarter of the year immediately preceding it. This being the case, a more correct method probably of ascertaining the increase or decrease of the receipts from special taxes would be by a comparison by special-tax years. Such a comparison of the receipts from rectifiers and dealers in liquors for the special-tax years ended April 30, 1873 and 1874, shows that, instead of there being a decrease of \$964,137, as appears from a comparison by fiscal years in the above table, there was an actual increase of \$799,413 from those two sources alone. What is here said concerning the special taxes of rectifiers and dealers is also applicable to all other special taxes, the aggregate amount of which returned in the special-tax year 1874 was \$1,672,388 more than the amount returned in the preceding special-tax year.

The act of June 6, 1872, so far as it relates to spirits, did not go into operation until August 1, 1872. During one entire month, then, of the fiscal year 1873 the value of warehouse, rectifiers', and dealers' stamps was 25 cents each, instead of 10 cents, their present value under the above-named act. This accounts, wholly or in part, for the decrease in revenue from this source. Certain spirit-taxes were repealed August 1, 1872, some of which, assessed at that time, were not collected prior to the last fiscal year. Two million two hundred and ninety-four thousand nine hundred and fifty-nine dollars less were received from those sources in 1874 than in 1873.

PRODUCTION OF SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1874.

	Taxable gallons.
Total production from materials other than fruit.....	68,805,374
Total production from fruit.....	766,688
Aggregate production from all sources.....	69,572,062

The following tabular statement shows the distribution of distilleries in the several States and Territories:

Statement showing the number of distilleries registered and operated during the fiscal year ended June 30, 1874.

States and Territories.	Grain.		Molasses.		Fruit.		Total number regis-tered.	Total number ope-rated.
	Number regis-tered.	Number ope-rated.	Number regis-tered.	Number ope-rated.	Number regis-tered.	Number ope-rated.		
Alabama.....	2	2			43	42	45	44
Arkansas.....	1	1			4	4	5	5
California.....	6	6			173	171	179	177
Connecticut.....	5	5			72	63	77	68
Delaware.....					30	30	30	30
Florida.....								
Georgia.....	27	22			330	339	417	411
Idaho.....	1	1					1	1
Illinois.....	38	36			35	35	73	71
Indiana.....	27	27			58	58	85	85
Iowa.....	5	5			5	3	10	8
Kansas.....	4	1			4	4	8	5
Kentucky.....	225	213			184	178	409	391
Louisiana.....	5	5			1	1	6	6
Maine.....			1	1			1	1
Maryland.....	9	9			34	34	43	43
Massachusetts.....	2	2	6	6	29	29	37	37
Michigan.....	2	2					2	2
Minnesota.....								
Mississippi.....					12	11	12	11
Missouri.....	27	25			63	60	90	85
Montana.....								
Nebraska.....	2	2					2	2
Nevada.....								
New Hampshire.....			1	1	2	2	3	3
New Jersey.....	1	1			168	168	169	169
New Mexico.....					99	96	108	105
New York.....	9	9			278	273	343	334
North Carolina.....	65	61			34	34	90	80
Ohio.....	56	56			3	3	3	3
Oregon.....					77	74	151	144
Pennsylvania.....	74	70					1	1
Rhode Island.....	2	2	1	1			11	11
South Carolina.....	60	55			73	73	133	128
Tennessee.....	3	1			1	1	4	2
Texas.....								
Utah.....					10	10	10	10
Vermont.....	27	23			900	897	927	920
Virginia.....					1	1	1	1
Washington.....	1	1			88	88	89	89
West Virginia.....	14	13					14	13
Wisconsin.....								
Total.....	700	656	9	9	2,880	2,841	3,589	3,506

From the above table it appears that during the last fiscal year 2,880 fruit-distilleries were registered and 2,841 operated; and that 709 distilleries other than fruit were registered, and 665 operated.

The following statement shows the number of grain and molasses distilleries in operation at the beginning of each month during the fiscal year ended June 30, 1874:

Months.	Number of distil-leries.		Capacity of grain distilleries.		Capacity of molas-ses distilleries.		Total spirit-produc-ing capacity.
	Grain.	Molasses.	Bushels.	Gallons.	Gallons.	Spirits.	
July.....	301	10	58,607	203,110	11,304	9,109	212,219
August.....	199	9	52,237	171,546	11,979	10,183	181,729
September.....	204	10	60,460	237,180	12,712	10,804	247,984
October.....	228	11	61,715	216,795	14,017	11,065	227,860
November.....	271	11	68,569	239,327	12,678	10,776	250,303
December.....	302	9	62,402	215,390	11,944	10,151	225,541
January.....	361	9	74,149	256,578	11,943	10,151	266,729
February.....	407	9	79,444	274,015	12,027	10,223	284,238
March.....	473	7	83,563	287,625	9,682	8,228	295,853
April.....	495	8	77,911	268,117	12,312	10,468	278,585
May.....	433	7	63,055	216,492	7,751	6,596	232,088
June.....	337	7	51,781	182,914	7,741	6,602	189,516

	Gallons.
Quantity of distilled spirits in bond June 30, 1873.....	12,917,462
Quantity of distilled spirits exported, proof of landing not received June 30, 1873.....	1,732,686
Quantity of distilled spirits produced during the year ended June 30, 1874.....	68,805,374
	<u>83,455,522</u>
Quantity of distilled spirits withdrawn during year on payment of tax..	61,763,700
Quantity of distilled spirits exported, proof of landing received during year.....	3,647,782
Quantity of distilled spirits exported, proof of landing not received during year.....	2,145,010
Quantity of distilled spirits lost by casualties.....	76,435
Quantity of distilled spirits withdrawn for scientific purposes.....	4,886
Quantity of distilled spirits in warehouse June 30, 1874.....	15,817,709
	<u>83,455,522</u>
The number of gallons of distilled spirits produced and placed in warehouse during the fiscal year ended June 30, 1874, was.....	68,805,374
The number of gallons of distilled spirits produced and placed in warehouse during the fiscal year ended June 30, 1873, was.....	62,877,554
Being an increase in the number of gallons of the production of 1874 over 1873 of.....	<u>5,927,820</u>
The tax paid on spirits withdrawn from warehouse during the fiscal year ended June 30, 1874, was.....	\$43,188,870 40
The tax paid on spirits withdrawn from warehouse during the fiscal year ended June 30, 1873, was.....	41,102,921 10
An increase in the receipts of 1874 over 1873 of.....	<u>2,085,949 30</u>
The number of gallons of distilled spirits removed from warehouse for export during the fiscal year ended June 30, 1874, was.....	4,060,106
The number of gallons of distilled spirits removed from warehouse for export during the fiscal year ended June 30, 1873, was.....	2,358,630
Being an increase in the number of gallons of distilled spirits removed from warehouse for export during 1874 over 1873 of.....	<u>1,701,476</u>
The number of gallons of distilled spirits withdrawn from warehouse by scientific institutions during the year ended June 30, 1874 was.....	4,886
The number of gallons of distilled spirits withdrawn from warehouse by scientific institutions during the year ended June 30, 1873, was.....	2,865
Being an increase in the number of gallons withdrawn in 1874 over that withdrawn in 1873, of.....	<u>2,021</u>

While the above figures show an increased activity in all operations relating to bonded distilled spirits, it appears that the quantity produced during the year 1874 as compared with that produced during the year 1873 is relatively greater than the quantity withdrawn for all purposes during the year 1874, as compared with the quantity withdrawn for all purposes during the year 1873, leaving a balance of 15,817,709 gallons in warehouse June 30, 1874, which is 2,900,247 gallons more than was in warehouse June 30, 1873, the quantity in warehouse at that time being 12,917,462 gallons. During the first quarter of the present year the demand for distilled spirits has been active, and the quantity withdrawn from warehouse upon payment of tax has exceeded the quantity deposited, so that the balance remaining in warehouse September 30, 1874, has been reduced to 12,577,096 gallons; or a decrease of 3,240,613 gallons as compared with the quantity remaining in warehouse June 30,

1874. The good prices obtained for spirits in the home market has had the effect of diminishing the exportations during the same period, so that whereas the quantity removed from warehouse for export and unaccounted for June 30, 1874, as shown by the above statement, was 2,145,010 gallons, the quantity remaining unaccounted for September 30, 1874, was 1,047,714 gallons, a decrease of 1,097,296 gallons during the three months ended September 30, 1874.

FERMENTED LIQUORS.

The following is a statement showing the receipts from all sources relating to fermented liquors during the fiscal years ended June 30, 1873 and 1874, with the increase or decrease from each source:

Sources.	Receipts for fiscal year 1873.	Receipts for fiscal year 1874.	Increase.	Decrease.
Fermented liquors, tax of \$1 per barrel on.....	\$8,910,823 33	\$8,880,829 68	.....	\$29,994 15
Brewers' special tax	304,650 21	245,212 47	.....	59,437 74
Dealers in malt liquors' special tax	109,463 80	178,637 57	\$69,173 77	.....
Total	9,324,937 84	9,304,679 72	69,173 77	89,431 89

The number of brewers engaged in the manufacture of fermented liquors during the fiscal year ended June 30, 1874, was 2,524, distributed as follows: Alabama, 2; Arizona, 7; California, 195; Colorado, 20; Connecticut, 23; Dakota, 3; Delaware, 3; District of Columbia, 16; Georgia, 3; Idaho, 10; Illinois, 173; Indiana, 92; Iowa, 129; Kansas, 40; Kentucky, 34; Maine, 3; Maryland, 65; Massachusetts, 40; Michigan, 68; Minnesota, 109; Missouri, 97; Montana, 23; Nebraska, 5; Nevada, 33; New Hampshire, 2; New Jersey, 54; New Mexico, 7; New York, 349; Ohio, 228; Oregon, 26; Pennsylvania, 346; Rhode Island, 6; South Carolina, 1; Tennessee, 2; Texas, 42; Utah, 29; Virginia, 6; Washington Territory, 13; West Virginia, 17; Wisconsin, 201; Wyoming, 2.

TOBACCO.

The total receipts from tobacco for the fiscal year ended June 30, 1874, were \$33,242,875.62. Compared with the total receipts for the fiscal year ended June 30, 1873, the following results are shown:

Year ended June 30, 1874, tobacco manufactured of all descriptions, taxed at 20 cents per pound.....	\$20,900,509 67
Snuff of all descriptions taxed at 32 cents per pound..	1,038,445 92
	<u>\$21,938,955 59</u>
Year ended June 30, 1873, total collections on all descriptions of manufactured tobacco, including snuff.....	23,397,858 22
Showing a decrease of collections on manufactured tobacco of all descriptions of.....	1,458,902 63
Year ended June 30, 1874, cigars, cheroots, and cigarettes.....	9,333,592 24
Year ended June 30, 1873, cigars, cheroots, and cigarettes.....	8,940,391 48
Showing an increase on cigars, &c., of.....	<u>393,200 76</u>
Year ended June 30, 1874, received from sale of export stamps.....	6,735 40
Year ended June 30, 1873, received from sale of export stamps.....	5,594 60
Increase from sale of export stamps.....	<u>1,140 80</u>

Year ended June 30, 1874, collected from dealers in leaf tobacco.....	\$115,991 88
Year ended June 30, 1873, collected from dealers in leaf tobacco.....	118,517 74
Decreased collections from dealers in leaf tobacco.....	<u>2,525 86</u>
Year ended June 30, 1874, collected from dealers in manufactured tobacco.....	1,641,937 79
Year ended June 30, 1873, collected from dealers in manufactured tobacco.....	1,663,552 02
Decreased collections from dealers in manufactured tobacco.....	<u>21,614 23</u>
Year ended June 30, 1874, collected from special taxes of tobacco and cigar manufacturers.....	160,615 34
Year ended June 30, 1873, collected from special taxes of tobacco and cigar manufacturers.....	165,091 27
Decreased collections from special taxes of tobacco and cigar manufacturers.....	<u>4,475 93</u>
Year ended June 30, 1874, collected from special taxes of peddlers of tobacco.....	44,671 30
Year ended June 30, 1873, collected from special taxes of peddlers of tobacco.....	50,694 96
Decreased collections from peddlers of tobacco.....	<u>6,023 66</u>
Year ended June 30, 1874, collected from sales of cigars, leaf and manufactured tobacco, &c.....	376 08
Year ended June 30, 1873, collected from sales of cigars, leaf and manufactured tobacco, &c.....	44,602 80
Decreased collections from sales of cigars, leaf and manufactured tobacco, &c.....	<u>44,226 72</u>

Making a total of receipts from the manufacture and sale of tobacco, snuff, and cigars, in all their forms, of \$33,242,875.62; and showing, as compared with the previous fiscal year, a decrease of \$1,143,427.47.

As compared with the first quarter of the preceding fiscal year, the collections made for the first quarter of the last fiscal year show a decrease to the amount of \$1,537,423.60. This decrease was not unexpected, owing to the large quantities of tobacco put upon the market in consequence of the closing out of the bonded warehouses by the act of June 6, 1872, and the increased stimulant given for two or three months to the movement of plug-tobacco by the adoption of the uniform rate of tax at 20 cents per pound by the same act. The decrease during the second quarter, amounting to \$1,144,607.53, all of which took place during the months of October and November, 1873, was undoubtedly the result of the financial disturbance of the country. The loss in collections during the two months named was \$1,440,781.73. But from the month of November, 1873, up to the present time, there has been a steady increase of collections from this source over any previous corresponding period. The largest amount ever collected in any one quarter from tobacco was collected during the first quarter of the current fiscal year, which reaches the sum of \$10,162,954.35. Should corresponding relative collections continue to be made for the remaining three quarters, the receipts from this source will aggregate for the current fiscal year, in round numbers, \$36,000,000.

PRODUCTION OF MANUFACTURED TOBACCO.

Taking the amount of taxes collected as the basis for computing the

product of manufactured tobacco for the year ended June 30, 1874, the result is as follows:

	Pounds.
Tobacco of all descriptions, taxed at 20 cents per pound.....	104, 502, 548
Snuff, taxed at 32-cents per pound.....	3, 245, 143
Total quantity on which tax was paid.....	107, 747, 691
Adding tobacco, &c., shipped in bond for export.....	10, 800, 927
Gives a total production of.....	118, 548, 618

pounds for the year, being an increase over the annual production of the preceding fiscal year of 2,107,684 pounds.

The number of cigars, cheroots, &c., on which taxes were collected during the fiscal year ended June 30, 1874, was 1,886,697,498, being in excess of the number on which taxes were collected the previous fiscal year by 79,662,852. This number, however, does not show the actual production of the country for the time specified, inasmuch as there are included in this number the imported cigars which paid an internal revenue tax in addition to the impost duty.

EXPORTATION OF MANUFACTURED TOBACCO.

The quantity of tobacco shown by the records of the Internal Revenue Office to have been removed without the payment of tax, for exportation to foreign countries, was—

	Pounds.
For the year ended June 30, 1874.....	10, 800, 927
Exported after the tax had been paid with benefit of drawback.....	36, 901
Total quantity exported during the year.....	10, 837, 828

This is in excess of the total quantity exported during the previous fiscal year by 727,783 pounds.

From the preceding figures and comparative statements, it will be seen that while the collections from tobacco show a falling off as compared with the previous fiscal year, the actual production of manufactured tobacco was in excess of any previous year by over two millions of pounds, and the exportation to foreign countries was in excess of any previous year by nearly three-quarters of a million pounds.

Upon the whole, the results for the year are highly satisfactory, and indicate a prosperous condition of this great branch of national industry, and show it to be a reliable source of revenue to the National Treasury, even during a season of general business depression.

But to secure the best results from the tax now imposed by law upon manufactured tobacco, snuff, and cigars, it is indispensably necessary so to control the movements of raw or leaf tobacco as not to allow its direct consumption to diminish the demand for manufactured tobacco.

The enactment of the several leaf-clauses in the act of June 6, 1872, while they most effectually accomplish this object, do not at all interfere with the sale, transfer, or shipment of leaf tobacco for the ordinary purposes of trade and commerce. I therefore strongly urge the continuance of said leaf clauses without amendment or alteration.

ABSTRACT OF CASES COMPROMISED.

The whole number of cases compromised, as provided under section 102, act of July 20, 1868, during the fiscal year ended June 30, 1874, was 381.

Amount of tax accepted.....	\$30, 345 60
Assessed penalty fixed by law.....	433 46
Specific penalty in lieu of fines, penalties, and forfeitures.....	31, 900 07
Total amount received by compromises.....	62, 679 13

ABSTRACT OF REPORTS OF DISTRICT ATTORNEYS FOR THE FISCAL YEAR 1874.

Suits commenced.

Number of criminal actions.....	4,288
Number of civil actions <i>in personam</i>	1,030
Number of actions <i>in rem</i>	292
Whole number commenced.....	5,610

Suits decided in favor of the United States.

Number of criminal actions.....	1,694
Number of civil actions <i>in personam</i>	321
Number of actions <i>in rem</i>	213
Total number of suits decided in favor of the United States.....	2,228

Suits decided against the United States.

Number of criminal actions.....	430
Number of civil actions <i>in personam</i>	68
Number of actions <i>in rem</i>	29
Total number of suits decided against the United States.....	527

Suits settled or dismissed.

Number of criminal actions.....	1,308
Number of civil actions <i>in personam</i>	292
Number of actions <i>in rem</i>	55
Total number of suits settled or dismissed.....	1,655

Suits pending July 1, 1874.

Number of criminal actions.....	4,928
Number of civil actions <i>in personam</i>	1,979
Number of actions <i>in rem</i>	339
Total number of suits pending July 1, 1874.....	7,246

Amount of judgments recovered by the United States in criminal actions.	\$286,598 38
Amount of judgments recovered by the United States in civil actions <i>in personam</i>	961,424 55
Amount collected on judgments and paid into court in criminal actions..	67,607 44
Amount collected on judgments and paid into court in civil actions <i>in personam</i>	287,999 58
Amount collected on judgments and paid into court in actions <i>in rem</i> or proceeds of forfeiture.....	73,074 02

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal revenue law during the fiscal year ended June 30, 1874, were as follows:

118,034 gallons of distilled spirits, valued at.....	\$122,654 68
1,571½ barrels of fermented liquors, valued at.....	11,758 00
88,244½ pounds of tobacco, valued at.....	25,798 39
585,747 cigars, valued at.....	11,153 73
Miscellaneous property, valued at.....	304,999 15
Total value of seizures.....	476,363 95

The following statement shows the receipts from all sources, other than spirits, tobacco, and fermented liquors, for the fiscal years ended June 30, 1873 and 1874, with the increase or decrease from each source:

	1873.	1874.	Increase.	Decrease.
Bank deposits.....	\$1,835,993 29	\$2,067,118 77	\$231,125 48	
Bank deposits, savings, &c.....	1,173,309 50	386,425 49		\$786,884 01
Bank capital.....	736,950 05	916,878 15	179,928 10	
Bank circulation.....	24,778 62	16,738 26		8,040 36
Total.....	3,771,031 46	3,387,160 67	411,053 58	794,924 37
Adhesive stamps.....	7,702,376 85	6,136,844 64		1,565,532 21
Penalties.....	461,653 06	364,216 34		97,436 72
Articles and occupations formerly taxed but now exempt.....	6,329,782 00	764,880 14		5,564,901 86

THE NEW SYSTEM.

At the time the last annual report was prepared the system inaugurated by the act of December 24, 1872, by which the office of assessor was abolished and the Commissioner authorized and required to make the various inquiries, determinations, and assessments of taxes, had been in operation only five months. Certain beneficial results besides the great annual saving in salaries (\$1,600,000) had already been obtained, such as an increase in the receipts from special taxes. It was observed, also, quite unexpectedly, that the receipts of collectors for their lists reached this Office earlier than when prepared by the local assessing officers.

The additional beneficial results which have become apparent during the past year have been sufficient, taken in connection with those already observed, to establish the fact beyond a doubt that the system has secured returns from tax-payers more fully and promptly than heretofore, and consequently a larger amount of tax and a more prompt payment thereof. These facts will more fully appear from the statements subjoined, showing the relative assessments and collections during corresponding periods in 1872, 1873, and 1874.

The amounts assessed during the last special-tax year, commenced May 1, 1873, and ended April 30, 1874, were as follows:

Tax on deficiency in the production of distilled spirits.....	\$163,065 30
Deposits, capital, and circulation of banks, &c.....	3,427,011 78
Distilled spirits seized or fraudulently removed.....	168,978 53
Fermented liquors removed from brewery unstamped.....	16,768 38
Tobacco, snuff, and cigars removed from manufactory unstamped.....	14,968 48
Proprietary articles removed from manufactory unstamped.....	7,534 53
Assessed penalties.....	168,290 09
Legacies and successions.....	103,025 55
Other taxes, omitted to be assessed by assessors.....	38,304 38
Unassessed and unassessable penalties, interest, taxes previously abated, conscience-money, and deficiencies in bonded accounts which have been collected; also fines, penalties, and forfeitures paid to collector by order of court or by order of the Secretary, and amounts of penalties and interest received for validating unstamped instruments.....	352,963 84
Special taxes, (licenses).....	324,756 59
Total.....	4,785,667 45

The foregoing amounts do not show the whole amount of tax collected from each article, as, with the exception of the tax on deposits, capital, and circulation of banks, &c., and the tax on deficiency in the production of distilled spirits, the amount due from delinquent tax-payers only is assessed.

Of the tax against banks and bankers, which remained unchanged by law, there was collected during the fiscal year ended June 30, 1873—

Capital	\$736,950 05	
Circulation	24,778 62	
Deposits	1,835,993 29	
		\$2,597,721 96

Fiscal year ended June 30, 1874:

Capital	\$916,878 15	
Circulation	16,738 26	
Deposits	2,067,118 77	
		3,000,735 18

Showing an increase of..... 403,013 22

It is believed that this increase may, in a great degree, be fairly attributed to the new system of assessment, as the period in which the increase occurs includes the fall of 1873, memorable for the great financial disasters which occurred at that time. This opinion is further sustained from the circumstance that during this year more than seventy banks have been for the first time assessed, although doing business and liable to be assessed during previous years.

The improvement is still more apparent in the collection of special taxes. The amount collected from this source was, during the last quarter of the fiscal year 1872, \$3,303,539.83; during the last quarter of the fiscal year 1873, when the new system was first applied, \$5,336,076.49; and during the last quarter of the fiscal year 1874, \$5,855,581.36; showing an increase in the last quarter of the fiscal year 1874 over the corresponding periods of 1873 and 1872 of \$519,504.82 and \$2,552,041.50 respectively.

A similar result has been experienced in the collection of taxes from all other assessable sources. While thus the new system has led to a steady increase of collections, it has also tended to make these collections more prompt and regular.

By the act of June 6, 1872, the tax imposed upon banks and bankers is assessable on the first day of June and December respectively, and is payable semi-annually. The collections from this source, exclusive of the tax on savings banks, which has since been reduced by law, was, in the months of December, 1872, and January, 1873, \$1,033,669.57; the amount assessed for the preceding half-year, \$1,585,840.67, showing that in the first two months after the tax became due 65.18 per cent. of the total amount assessed was collected, while under the new system the collections in June and July, 1873, were \$1,205,790.52 from a semi-annual assessment of \$1,498,795.45, giving a rate of 80.45 per cent. for the first two months; and in December, 1873, and January, 1874, we have a collection of \$1,587,747.42, from an assessment of \$1,928,216.33, increasing the rate of collections to 82.34 per cent.

The law provides for the payment of special taxes on or before the first day of May of each year.

The collections of special taxes during the months of April, May, and June were as follows:

Year.	April.	May.	June.
1872.....	\$144,572 74	\$1,487,966 35	\$1,671,000 74
1873.....	566,988 26	3,796,740 82	972,347 38
1874.....	2,139,029 66	3,236,082 79	480,468 91

A large yearly increase of collections for the first two months, and consequent decrease for the third.

MISCELLANEOUS.

For the past three years all spirit, tobacco, cigar, and beer stamps, with the exception of the class denominated "strip-stamps," have been printed in two colors, the borders, or tints, being printed by the Continental and National Bank-Note Companies of New York, and the second printing by the Bureau of Engraving and Printing of the Treasury Department. The strip stamps were also printed by said Bureau.

The contracts with the bank-note companies having expired, it was determined, after a full consideration of the subject, to advertise for proposals for the printing of all the above stamps, and accordingly an advertisement, dated July 21, 1874, was issued, and the bids were opened August 25, 1874.

The proposals submitted revealed the fact that, taking the issue of stamps during the fiscal year ending June 30, 1874, and the prices paid to the Bureau of Engraving and Printing and Continental and National Bank-Note Companies for printing the same as bases, and having the tints or borders printed by the process known as "surface printing" instead of by "plate printing" as heretofore, a saving might be effected of about seventy-five thousand dollars (\$75,000) per annum. Contracts were therefore made with the bank-note companies making the lowest bids, and the work has been commenced.

It is suggested that inasmuch as a fully equipped Bureau of Engraving and Printing is maintained by the General Government, that the head of that office be required to submit estimates for the printing of all internal revenue stamps when bids for the same are advertised for, to be opened and considered as are like bids by individuals or companies; or, that the head of that Bureau be authorized and required, on requisition by the Commissioner of Internal Revenue, to furnish all stamps necessary under the law, except proprietary and documentary. The latter plan would seem to be the more convenient, inasmuch as the necessary appropriations would all be made to the one Bureau, (Engraving and Printing.) It is greatly to be desired that Congress should make some positive provision in regard to this matter.

I respectfully call the attention of Congress to the recommendations in my last annual report in relation to the pay of supervisors and collectors, and again urge that the rates therein proposed be provided for by law, to apply to the current year and succeeding fiscal years.

House bill No. 3572, of the last session, provided in several important instances for the improvement of the internal revenue system, but unfortunately, in that respect, failed to pass the Senate. Several of those provisions will be recommended again by this Office for adoption.

The total receipts from stamps on bank checks, &c., perfumery, cosmetics, patent medicines, matches, &c., (being the remnants of what was known under the revenue laws originally as documentary and proprietary stamps,) were for the last fiscal year \$6,136,844.64. If Congress should wish to abolish these remnants, and still are of the opinion that the revenue could not be diminished with safety, an equivalent could be had by increasing the tax on spirits 10 cents per gallon. This would yield, estimating on the number of taxable gallons produced during the last fiscal year, \$6,957,000.

An additional tax on tobacco of 4 cents per pound, estimating on a corresponding basis, (excluding snuff,) would yield \$4,612,000.

Since the passage of the act of June 22, 1874, repealing so much of the act of May 8, 1872, as provides for the employment of persons to assist the proper officers of the Government in discovering and collect-

ing moneys withheld, various parties have from time to time given information which they assert shows, or tends to show, that the persons and corporations named by them have withheld money belonging to the United States as internal revenue tax. This information has usually been accompanied by a claim to the general reward of (not to exceed) ten per cent. of the amount which may eventually be realized by the Government, a reward offered under the authority of section 39 of the act of June 6, 1872, entitled "An act to reduce duties on imports, and to reduce internal taxes, and for other purposes." The information thus obtained has been furnished by this Office to the proper internal revenue officers, with instructions to make a prompt investigation of each case, and to take the steps necessary for the collection of all amounts ascertained to be due. The parties from whom it was obtained have been referred to those officers and have been requested to give them such further information on the subject as they may possess. Some amounts have already been realized in this way; but a large majority of the cases reported are still undergoing investigation and are in different stages of advancement. Taxes due under repealed laws have, however, been collected to a considerable amount by the internal revenue officers without the aid of other parties. The sum thus collected during the last fiscal year was something over \$625,000. During the first quarter of the present fiscal year there was collected over \$184,000, and further collections are continually being made.

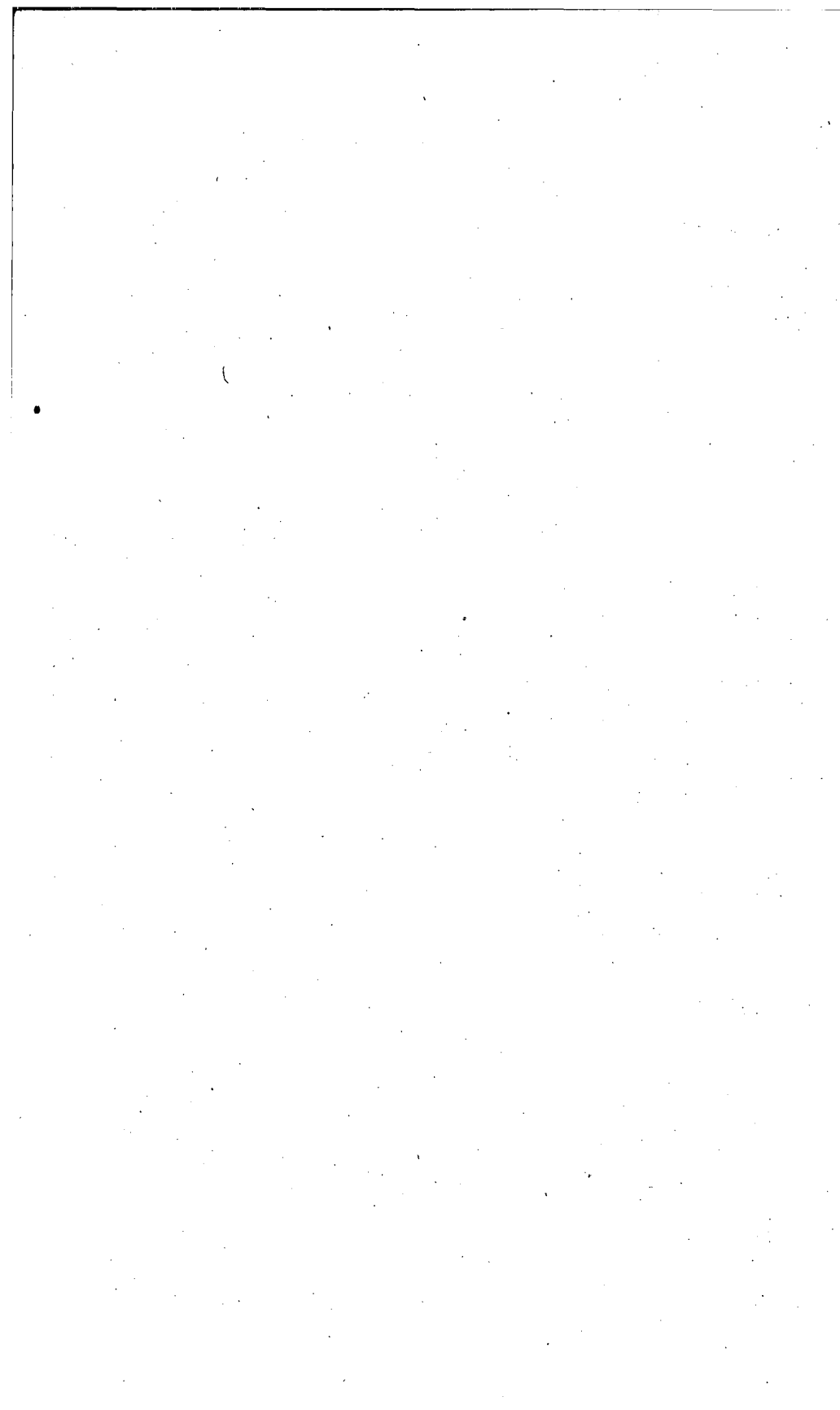
Respectfully,

J. W. DOUGLASS,
Commissioner.

Hon. B. H. BRISTOW,
Secretary of the Treasury.



REPORT OF THE COMPTROLLER OF THE CURRENCY.



REPORT
OF
THE COMPTROLLER OF THE CURRENCY.

TREASURY DEPARTMENT,
OFFICE OF COMPTROLLER OF THE CURRENCY,
Washington, November 23, 1874.

SIR: I have the honor to submit for the consideration of Congress in compliance with section 61 of the national-bank act, the twelfth annual report of the Comptroller of the Currency.

Since my last annual report two bills relating to the national banking system have passed Congress. The first bill provided—

That the maximum amount of United States notes is hereby fixed at \$400,000,000.

That forty-six millions in notes for circulation, in addition to such circulation now allowed by law, shall be issued to national banking associations now organized and which may be organized hereafter, and such increased circulation shall be distributed among the several States as provided in section 1 of the act entitled "An act to provide for the redemption of the three per cent. temporary-loan certificates and for an increase of national-bank notes," approved July 12, 1870. And each national banking association now organized, or hereafter to be organized, shall keep and maintain, as a part of its reserve required by law, one fourth part of the coin received by it as interest on bonds of the United States deposited as security for circulating notes or Government deposits, and that hereafter only one-fourth of the reserve now prescribed by law for national banking associations shall consist of balances due to an association available for the redemption of its circulating notes from associations in cities of redemption, and upon which balances no interest shall be paid.

This act failed to receive the signature of the President, and did not become a law.

The second act was approved, and went into operation June 20, 1874. This act provides—

That the amount of United States notes outstanding and to be used as a part of the circulating-medium, shall not exceed the sum of three hundred and eighty-two million dollars, which said sum shall appear in each monthly statement of the public debt, and no part thereof shall be held or used as a reserve.

It further provides for the repeal of the reserve required to be held by the national banks upon circulation;

For the redemption of all national-bank notes at the Treasury in legal-tender notes, for which purpose the banks are required to keep on deposit with the Treasurer 5 per cent. of their circulation; which amount is to be counted as a part of the reserve required to be held on deposits;

For the deposit by any national bank of lawful money with the Treasurer, in sums of not less than \$9,000, and the withdrawal of the bonds on deposit as security for such circulating-notes, provided that the amount of such bonds shall not be reduced below \$50,000;

For the withdrawal of \$55,000,000 from national banks in States which have received more than their proportion, and its redistribution to national banks in States which have received less than their proportion, upon an apportionment made on the basis of population and of

wealth, as shown by the returns of the census of 1870, not more than \$30,000,000 of which shall be withdrawn and redistributed during the fiscal year ending June 30, 1875.

Twenty-two hundred national banks have been organized since the establishment of the national banking system, under the act of February 28, 1863. Thirty-five of these banks have failed, and one hundred and thirty-seven gone into voluntary liquidation by a vote of two-thirds of the shareholders, under section 42 of the act, leaving 2,028 banks in existence on the 1st day of November, 1874. During the past year, seventy-one national banks have been organized, with an authorized capital of \$6,745,500. Three banks have failed and twenty have gone into voluntary liquidation.

The following table exhibits the resources and liabilities of the national banks in operation at corresponding periods for the last five years:

	OCTOBER 8, 1870.	OCTOBER 2, 1871.	OCTOBER 3, 1872.	SEPTEMB'R 12, 1873.	OCTOBER 2, 1874.
	1,615 banks.	1,767 banks.	1,919 banks.	1,976 banks.	2,004 banks.
RESOURCES.					
Loans and discounts.....	\$712,767,453	\$827,689,625	\$872,520,104	\$940,233,304	\$949,870,628
Overdrafts.....	3,160,626	3,862,585	4,677,819	3,986,812	4,524,164
U. S. bonds for circulation.....	340,857,450	364,475,800	382,046,400	388,330,400	383,254,800
U. S. bonds for deposits.....	15,381,500	28,087,500	15,479,750	14,805,000	14,691,700
U. S. bonds on hand.....	22,323,800	17,753,650	12,142,550	8,819,850	13,313,550
Other stocks and bonds.....	23,614,721	24,517,059	23,533,152	23,714,035	27,807,827
Due from reserve agents.....	66,275,629	86,878,609	80,717,071	96,134,121	83,885,127
Due from national banks.....	33,948,806	43,525,362	34,486,594	41,413,680	39,695,309
Due from State banks.....	9,202,497	12,772,670	12,976,878	12,022,873	11,196,612
Real estate, furniture, and fixtures.....	27,470,747	30,089,784	32,276,498	34,661,823	38,112,926
Current expenses.....	5,871,750	6,153,370	6,310,429	6,985,437	7,658,739
Premiums paid.....	2,491,222	5,500,890	6,546,849	7,752,844	8,376,659
Cash items.....	12,473,107	13,984,971	14,916,784	11,433,913	12,296,417
Clearing-house exchanges.....	79,089,688	101,165,855	110,086,315	88,926,004	97,383,687
National-bank notes.....	12,576,433	14,270,951	15,787,296	16,103,842	18,450,013
Fractional currency.....	2,078,179	2,095,485	2,151,748	2,302,775	2,224,943
Specie.....	18,460,011	13,252,998	10,229,757	19,868,469	21,240,945
Legal-tender notes.....	77,203,577	106,987,666	102,074,104	92,347,663	80,016,946
Three per cent. certificates.....	26,330,000.	7,180,000	1,555,000	.....	.....
U. S. certificates of deposit.....	.....	.....	6,710,000	20,610,000	42,830,060
Clearing-house certificates.....	19,136,000	20,322,069	8,632,000	175,000	.....
Redemption-fund with U. S. Treasurer.....	.....	.....	.....	.....	20,349,950
Totals.....	1,510,713,236	1,730,566,899	1,755,857,098	1,830,627,845	1,877,180,942
LIABILITIES.					
Capital stock.....	430,399,301	458,255,696	479,629,144	491,072,616	493,765,121
Surplus fund.....	94,061,439	101,112,672	110,257,516	120,314,499	128,958,107
Undivided profits.....	38,608,619	42,008,714	46,623,784	54,515,132	51,484,437
National bank circulation.....	291,798,040	315,519,117	333,493,027	339,081,799	333,325,298
State bank circulation.....	2,138,548	1,921,056	1,567,143	1,188,853	964,997
Dividends unpaid.....	2,462,591	4,540,195	3,149,750	1,402,548	3,515,847
Individual deposits.....	501,407,587	600,868,486	613,290,701	622,055,563	669,065,996
U. S. deposits.....	6,807,978	20,511,936	7,853,772	7,829,328	7,302,154
Deposits of U. S. disbursing officers.....	4,550,143	5,393,599	4,563,834	8,098,560	3,927,828
Due to national banks.....	100,348,292	131,730,713	110,047,348	133,672,733	125,102,050
Due to State banks and bankers.....	29,693,911	40,211,972	33,789,084	39,298,148	50,718,008
Notes and bills rediscounted.....	3,843,577	3,964,552	5,549,432	5,987,512	4,197,372
Bills payable.....	4,592,610	4,528,191	6,040,563	5,480,554	4,950,727
Totals.....	1,510,713,236	1,730,566,899	1,755,857,098	1,830,627,845	1,877,180,942

The following table exhibits similar data, showing the condition of the national banks at the close of business on the 2d day of October, the date of their last report; the returns from New York City, from Boston Philadelphia and Baltimore, from the other redemption cities, and from he remaining banks being arranged separately:

	New York City. 48 banks.	Boston, Phil- adelphia, and Baltimore. 94 banks.	Other redemption cities.* 88 banks.	Country banks. 1,774 banks.	Aggregate. 2,004 banks.
RESOURCES.					
Loans and discounts.....			\$100,360,154	\$466,295,198	\$949,870,627
On U. S. bonds on demand.....	\$4,721,638	\$308,433			
On other stocks and bonds on demand.....	51,478,691	12,189,780			
On commercial and accommo- dation paper.....	139,841,588	158,418,333			
Payable in gold.....	5,735,137	21,685			
Overdrafts.....	426,116	68,898	668,553	3,360,597	4,524,164
Bonds for circulation.....	30,899,100	52,037,700	33,751,150	266,576,850	383,254,800
Bonds for deposits.....	650,000	575,000	2,502,000	10,964,700	14,691,700
U. S. bonds on hand.....	7,635,750	615,800	1,186,900	3,875,100	13,313,550
Other stocks and bonds.....	7,089,934	2,401,944	3,267,360	15,048,589	27,807,827
Due from reserve agents.....		16,162,140	15,008,194	52,714,793	83,885,127
Due from other national banks.....	11,951,903	6,229,514	8,059,182	13,454,711	39,695,310
Due from other banks and bank- ers.....	2,006,414	1,014,402	2,390,850	5,784,946	11,196,612
Real estate, furniture, and fix- tures.....	8,734,927	5,385,650	4,367,096	19,625,253	38,112,926
Current expenses.....	1,983,801	749,811	950,320	3,974,807	7,657,739
Premiums.....	1,437,170	356,953	900,223	5,682,313	8,376,659
Checks and other cash items.....	2,230,570	956,101	1,088,461	8,021,265	12,296,417
Exchanges for clearing-house.....	76,860,065	16,079,945	4,443,677		97,383,687
Bills of other national banks.....	2,191,418	3,929,591	2,626,584	9,675,225	18,422,818
Bills of State banks.....	1,947	1,472	3,967	19,809	27,195
Fractional currency.....	263,422	260,792	230,074	1,470,655	2,224,943
Specie.....	14,406,267	2,776,909	1,682,477	2,375,292	21,240,945
Legal-tender notes.....	20,374,595	12,098,851	14,146,017	32,897,483	80,016,946
U. S. certificates of deposit.....	31,555,000	7,530,000	2,970,000	775,000	42,830,000
5 per cent. redemption-fund with U. S. Treasurer.....	1,464,616	2,277,015	1,421,062	11,891,414	17,054,107
Additional amount with U. S. Treasurer.....	293,845	359,497	372,401	2,270,100	3,295,843
Totals.....	424,733,914	303,296,206	202,396,722	946,754,100	1,877,180,942
LIABILITIES.					
Capital stock.....	68,500,000	78,737,085	48,305,800	298,222,236	493,765,121
Surplus fund.....	2,653,881	22,682,184	12,484,691	71,137,351	128,958,107
Undivided profits.....	12,042,069	5,568,063	4,369,825	29,504,401	51,484,438
National-bank notes outstand- ing.....	25,291,781	44,039,276	29,124,202	234,770,039	333,225,298
State-bank notes outstanding.....	115,501	149,838	34,028	665,630	964,997
Dividends unpaid.....	246,682	1,259,331	139,852	1,869,982	3,515,847
Individual deposits.....	201,323,282	114,200,822	74,554,311	278,990,581	669,068,996
U. S. deposits.....	422,809	288,276	1,386,028	5,205,041	7,302,154
Deposits of U. S. disbursing officers.....	25,788	33,172	645,268	3,223,600	3,927,828
Due to national banks.....	68,189,355	28,854,310	16,984,268	11,074,117	125,102,050
Due to other banks and bankers.....	25,230,753	7,357,217	12,438,916	5,691,121	50,718,007
Notes and bills rediscounted.....		124,000	534,444	3,538,928	4,197,372
Bills payable.....	691,993	2,632	1,395,029	2,861,073	4,950,727
Totals.....	424,733,914	303,296,206	202,396,722	946,754,100	1,877,180,942

*The redemption cities, in addition to New York, Boston, Philadelphia, and Baltimore, are Albany, Pittsburgh, Washington, New Orleans, Louisville, Cincinnati, Cleveland, Chicago, Detroit, Milwaukee, Saint Louis, and San Francisco.

DISTRIBUTION OF THE CURRENCY.

The national-bank act authorized the issue of three hundred millions of national-bank circulation. The act of July 12, 1870, authorized the issue of fifty-four millions of additional circulation. Of this additional circulation there was issued to November 1, 1871, \$24,773,260; in the year ending November 1, 1872, \$16,220,210; in the year ending November 1, 1873, \$7,357,479. During the year ending November 1, 1874, there has been issued \$5,817,316; and during the same year there has been withdrawn from circulation and destroyed \$2,241,019, showing an actual increase of national-bank circulation during the past year of \$3,576,297.

Two national gold banks have been organized in California during the year, with an authorized capital of \$700,000. The total capital of the national gold banks, all of which are organized in the State of California, is \$3,650,000, to which banks circulation has been issued amounting to \$2,150,000.

The following table exhibits the number of banks organized, the number closed and closing, and the number in operation, with their capital, bonds on deposit, and circulation issued, redeemed and outstanding, in each State and Territory, on the 1st day of November, 1874:

States and Territories.	Banks or- ganized.	Closed and closing.	In opera- tion.	Capital. paid in.	Bonds on deposit.	Circula- tion issued.	Circulat'n redeemed.	Circulat'n outstand- ing.
Maine	66	2	64	\$9,840,000	\$8,930,750	11,471,360	3,524,784	7,946,576
New Hampshire	44	1	43	5,365,000	5,342,000	6,715,455	2,008,090	4,707,365
Vermont	44	2	42	8,362,712	7,755,000	9,859,770	2,991,330	6,898,440
Massachusetts	223	3	220	93,039,350	67,491,250	93,218,685	34,167,666	59,051,019
Rhode Island	62	.....	62	20,504,800	14,718,400	19,977,410	6,707,590	13,269,820
Connecticut	83	3	80	25,484,620	20,229,400	27,249,470	9,417,672	17,831,798
Total Eastern States ..	522	11	511	162,596,482	124,466,800	168,522,150	58,517,132	109,705,018
New York	323	47	276	108,339,691	64,963,050	107,287,415	47,988,366	59,299,049
New Jersey	63	1	62	13,008,350	12,552,650	16,330,820	5,238,010	11,092,810
Pennsylvania	218	13	205	53,910,240	47,645,850	63,923,795	21,831,084	42,092,711
Delaware	11	.....	11	1,523,185	1,453,200	1,930,965	644,990	1,285,975
Maryland	33	2	31	13,790,203	10,391,250	14,236,850	4,954,523	9,282,327
Total Middle States ..	648	63	585	191,471,669	137,006,000	203,709,845	80,656,973	123,052,872
District of Columbia	9	4	5	1,852,000	1,620,000	2,432,800	970,509	1,462,291
Virginia	28	.....	27	3,935,000	3,676,750	4,820,230	1,204,948	3,615,282
West Virginia	20	3	17	2,146,000	2,093,600	3,502,270	1,116,840	2,385,430
North Carolina	11	.....	11	2,300,600	1,970,100	2,130,320	305,773	1,824,545
South Carolina	12	.....	12	3,135,000	2,010,000	2,363,630	196,210	2,167,420
Georgia	15	2	13	2,835,000	2,526,400	2,927,990	668,415	2,259,575
Florida	2	.....	2	80,000	60,000	27,000	.....	27,000
Alabama	10	1	9	1,625,000	1,550,000	1,687,270	307,267	1,380,003
Mississippi	2	2	.....	.....	.....	66,000	61,124	4,876
Louisiana	11	4	7	4,450,000	2,984,000	4,607,320	1,204,845	3,402,475
Texas	10	.....	10	1,155,000	914,000	1,149,740	332,040	817,700
Arkansas	3	1	2	205,000	203,000	294,000	50,103	243,895
Kentucky	47	1	46	10,018,900	9,381,850	10,264,670	1,929,069	8,335,601
Tennessee	31	5	26	3,560,300	3,116,500	4,044,980	923,748	3,061,232
Missouri	41	6	35	9,195,300	3,985,350	8,646,565	2,738,186	5,908,379
Total Southern and Southwestern States	252	37	215	46,392,500	36,093,550	48,964,735	12,069,081	36,895,704
Ohio	183	13	170	29,223,000	25,964,750	34,474,265	10,868,632	23,605,633
Indiana	104	6	98	18,278,800	16,575,300	21,333,075	6,427,809	14,905,266
Illinois	152	10	142	20,338,670	16,742,400	23,296,405	6,661,204	16,635,201
Michigan	84	4	80	10,268,500	7,924,150	9,860,400	2,470,527	7,389,873
Wisconsin	55	8	47	3,815,000	3,424,550	4,878,130	1,646,144	3,231,986
Iowa	90	10	80	6,261,480	6,095,000	7,984,805	2,381,936	5,602,869
Minnesota	35	3	32	4,448,700	3,746,750	4,455,000	1,061,499	3,393,501
Kansas	27	2	25	1,780,000	1,599,000	1,820,575	305,954	1,514,621
Nebraska	11	1	10	1,025,000	1,060,000	1,070,600	174,700	895,900
Total Western States.	741	57	684	95,439,150	83,131,900	109,173,255	31,998,405	77,174,850
Nevada	1	1	.....	.....	.....	131,700	123,836	7,864
Oregon	1	.....	1	250,000	250,000	280,900	55,900	225,000
Colorado	11	.....	11	850,325	740,000	756,260	148,070	608,190
Utah	4	1	3	450,000	200,000	575,230	175,571	399,659
Idaho	1	.....	1	100,000	100,000	118,500	30,200	88,300
Montana	6	1	5	350,000	286,000	310,540	43,745	266,795
Wyoming	2	.....	2	125,000	60,000	56,500	2,500	54,000
New Mexico	2	.....	2	300,000	300,000	317,600	49,700	267,900
Dakota	1	.....	1	50,000	50,000	45,540	540	45,000
Total Pacific States and Territories	29	3	26	2,475,325	1,986,000	2,502,770	630,062	1,962,708
Grand total	2,192	171	2,021	498,375,126	382,684,250	532,062,805	184,171,653	348,791,152
Due to banks for mu- ltilated notes destroyed .....	.....	.....	.....	.....	.....	.....	.....	3,136,094
GOLD BANKS.	.....	.....	.....	.....	.....	.....	.....	351,927,246
Massachusetts	1	1	.....	.....	.....	130,000	120,000	.....
California	7	.....	7	3,650,000	2,737,500	2,228,700	78,700	2,150,000
Total gold banks	8	1	7	3,650,000	2,737,500	2,348,700	198,700	2,150,000

The following table exhibits the apportionment to the different States and Territories, upon the basis of population and wealth, of the whole amount of circulation authorized by law, (\$354,000,000,) together with the excess or deficiency of circulation in each instance :

States and Territories.	Apportionment on population.	Apportionment on wealth.	Aggregate apportionment.	Outstanding circulation.	Excess.	Deficiency.
Maine	\$3,877,818	\$2,053,200	\$4,931,018	\$7,946,576	\$3,015,558	.....
New Hampshire	1,461,138	1,486,800	2,947,938	4,707,365	1,759,427	.....
Vermont	1,517,376	1,380,600	2,897,976	6,898,440	4,000,464	.....
Massachusetts	6,689,889	12,549,300	19,239,189	59,051,019	39,811,832	.....
Rhode Island	997,747	1,752,300	2,750,047	13,269,820	10,519,773	.....
Connecticut	2,467,152	4,566,600	7,033,752	17,831,798	10,798,047	.....
Total Eastern States	16,011,120	23,788,800	39,799,920	109,705,018	69,905,101	.....
New York	20,118,813	38,267,400	58,386,213	59,299,049	912,838	.....
New Jersey	4,159,382	5,540,100	9,699,482	11,092,810	1,393,328	.....
Pennsylvania	16,167,317	22,425,900	38,593,217	42,092,711	3,499,495	.....
Delaware	573,873	566,400	1,140,273	1,285,975	145,702	.....
Maryland	3,584,651	3,787,800	7,372,451	9,282,327	1,909,876	.....
Total Middle States	44,604,036	70,587,600	115,191,636	123,052,872	7,861,239	.....
District of Columbia	604,560	743,400	1,347,960	1,462,291	114,331	.....
Virginia	5,624,042	2,407,200	8,031,242	3,615,282	.....	\$4,415,961
West Virginia	2,029,041	1,115,100	3,144,141	2,385,430	.....	758,711
North Carolina	4,918,022	1,539,900	6,457,922	1,824,545	.....	4,633,377
South Carolina	3,239,045	1,221,300	4,460,345	2,167,420	.....	2,292,925
Georgia	5,435,587	1,575,300	7,010,887	2,259,575	.....	4,751,313
Florida	861,846	265,500	1,127,346	27,000	.....	1,100,346
Alabama	4,576,646	1,185,900	5,762,546	1,380,003	.....	4,382,543
Mississippi	3,800,529	1,239,000	5,039,529	4,876	.....	5,034,653
Louisiana	3,336,863	1,893,900	5,230,763	3,402,475	.....	1,828,289
Texas	3,757,640	938,100	4,695,740	817,700	.....	3,878,040
Arkansas	2,223,936	920,400	3,144,336	243,895	.....	2,900,441
Kentucky	6,064,027	3,557,700	9,621,727	8,335,601	.....	1,286,126
Tennessee	5,777,118	2,938,200	8,715,318	3,061,232	.....	5,654,086
Missouri	7,901,509	7,557,900	15,459,409	5,908,379	.....	9,551,031
Total Southern and South-western States	60,150,411	29,098,800	89,249,211	36,895,704	114,331	52,467,842
Ohio	12,234,726	13,151,100	25,385,826	23,605,633	.....	1,780,192
Indiana	7,714,871	7,469,400	15,184,271	14,905,266	.....	279,005
Illinois	11,659,230	12,496,200	24,155,430	16,635,201	.....	7,520,230
Michigan	5,435,357	4,230,300	9,665,657	7,389,873	.....	2,275,784
Wisconsin	4,841,403	4,141,800	8,983,203	3,231,986	.....	5,751,217
Iowa	5,481,081	4,240,300	9,721,381	5,602,869	.....	4,108,513
Minnesota	2,018,445	1,345,200	3,363,645	3,393,501	29,856	.....
Kansas	1,672,754	1,115,100	2,787,854	1,514,621	.....	1,273,233
Nebraska	564,592	407,100	971,692	895,900	.....	75,792
Total Western States	51,622,459	48,586,500	100,208,959	77,174,850	29,856	23,063,966
Nevada	195,052	177,000	372,052	7,864	.....	364,189
Oregon	417,377	300,900	718,277	225,000	.....	493,277
California	2,571,783	3,752,400	6,324,183	.....	.....	6,324,183
Colorado	182,993	123,900	306,893	608,190	301,297	.....
Utah	398,386	88,500	486,886	399,659	.....	87,227
Idaho	68,852	35,400	104,252	88,300	.....	15,952
Montana	94,540	88,500	183,040	266,795	83,755	.....
Wyoming	41,855	35,400	77,255	54,000	.....	23,255
New Mexico	421,742	194,700	616,442	267,900	.....	348,542
Arizona	44,334	17,700	62,034	.....	.....	62,034
Dakota	65,096	35,400	100,496	45,000	.....	55,496
Washington	109,964	88,500	198,464	.....	.....	198,464
Total Pacific States and Territories	4,611,974	4,938,300	9,550,274	1,962,708	385,052	7,972,619
Grand total of States and Territories	177,000,000	177,000,000	354,000,000	348,791,152	78,295,579	83,504,427

The total circulation outstanding on November 1, 1874, including the amount (\$3,136,094) due to banks for mutilated notes destroyed, was \$351,927,246, leaving \$2,072,754 yet to be issued of the \$354,000,000 authorized.

Since the passage of the act of June 20, 1874, forty-six national banks have been organized, with a capital of \$4,019,000, to which circulation has been issued amounting to \$1,842,650. The amount of circulation still due to these banks, and to other banks previously organized, is \$3,707,000.

Applications have been made for the organization of sixty-four other national banks, with a capital of \$5,110,000, and circulation amounting to \$4,509,000 has been assigned to these proposed organizations.

Under section 4 of the act of June 20, 1874, \$7,714,550 of legal-tender notes have been deposited for the purpose of withdrawing from circulation the same amount of national-bank notes.

The following table exhibits, by States, the amount of circulating notes issued to national banks since the passage of the act of June 20, 1874; the amount authorized to be issued to banks already organized; the amount authorized to be issued to proposed organizations, and the amount of national-bank notes surrendered by the deposit of legal-tender notes:

States and Territories.	Issued to bankssince June 20, 1874.	Authorized to be issued to banks al- ready or- ganized.	Authorized to be issued to proposed organiza- tions.	Total.	Amount sur- rendered by deposit of legal- tenders.
Rhode Island.....					\$153,900
Connecticut.....					27,000
New York.....					2,135,850
Pennsylvania.....					35,200
District of Columbia.....	\$48,000			\$48,000	
Virginia.....	51,800	\$45,000		96,800	
West Virginia.....	18,000	50,000	\$270,000	338,000	
North Carolina.....	58,500	180,000		238,500	
South Carolina.....			180,000	180,000	405,000
Georgia.....			45,000	45,000	45,000
Florida.....	27,000	63,000		90,000	
Alabama.....	45,000	45,000		90,000	
Louisiana.....			135,000	135,000	374,000
Texas.....	61,500	118,500	180,000	360,000	
Kentucky.....	1,142,300	499,350	45,000	1,686,550	
Tennessee.....	72,000	198,000	45,000	315,000	87,500
Missouri.....			90,000	90,000	2,320,050
Ohio.....	223,210	452,010	1,395,000	2,070,220	140,850
Indiana.....	645,070	583,900	864,000	2,092,970	396,000
Illinois.....	406,000	432,000	495,000	1,333,000	989,200
Michigan.....	136,000	347,640	90,000	573,640	235,300
Wisconsin.....	49,500	49,500	45,000	144,000	76,500
Iowa.....	211,500	229,500	315,000	756,000	43,200
Minnesota.....	117,900	107,100		225,000	45,000
Kansas.....		112,500	180,000	292,500	
Nebraska.....			90,000	90,000	
Colorado.....	17,000	189,000		206,000	
Utah.....					225,000
Dakota.....			45,000	45,000	
Total.....	3,330,180	3,707,000	4,509,000	11,546,180	7,714,550

The Secretary of the Treasury has, upon the request of the Comptroller, as provided in section 8 of the act of June 20, 1874, issued circulars to the assistant treasurers, designated depositories, and national-bank depositories of the United States, accompanied with a list of all banks which have failed, and which have gone into voluntary liquidation, directing them to assort and return for redemption the notes of those associations. The following table exhibits, by States, the amount of

national-bank notes outstanding of insolvent banks and of banks in voluntary liquidation.

States and Territories.	In. voluntary liquidation.	Insolvent banks.	Total.
Maine.....	\$3,206 25		\$3,206 25
Connecticut.....		\$960 50	960 50
New York.....	907,260 75	370,068 25	1,277,329 00
Pennsylvania.....	141,925 00	57,366 50	199,291 50
Maryland.....	178,427 25		178,427 25
District of Columbia.....	38,595 00	392,596 00	431,191 00
Virginia.....	123,676 75	579,400 00	703,076 75
West Virginia.....	452,432 00		452,432 00
Georgia.....	4,244 75		4,244 75
Alabama.....		1,683 25	1,683 25
Mississippi.....	3,485 00	1,391 25	4,876 25
Louisiana.....	261,000 00	390,324 50	651,324 50
Arkansas.....		4,995 00	4,995 00
Kentucky.....	27,000 00		27,000 00
Tennessee.....	342,341 00	2,121 25	344,462 25
Missouri.....	239,038 50		239,038 50
Ohio.....	316,655 10	79,500 00	396,155 10
Indiana.....	60,383 75	39,300 00	99,683 75
Illinois.....	835,168 70	25,317 00	860,485 70
Michigan.....	47,463 00		47,463 00
Wisconsin.....	109,572 60		109,572 60
Iowa.....	240,763 90	1,351 00	242,114 90
Minnesota.....	8,740 00		8,740 00
Kansas.....	90,000 00	83,400 00	173,400 00
Nevada.....		7,863 50	7,863 50
Utah.....	10,768 00		10,768 00
Montana.....	12,500 00		12,500 00
Total.....	4,454,647 30	2,037,638 00	6,492,285 30

The amount of circulation now at the disposal of the Comptroller or hereafter to be placed at his disposal, for distribution from these different sources, is as follows:

The portion of the \$354,000,000 authorized, remaining unissued.....	\$2,072,754
Notes of banks which have deposited lawful money for withdrawal of circulation.....	7,714,550
Notes in circulation of banks in liquidation.....	6,492,285
Total.....	16,279,589

It is probable that of the notes of banks whose circulation is being retired, a sufficient amount will be returned and destroyed to supply all applications for new organizations for some months to come.

The Attorney-General, at the request of the Secretary of the Treasury, has, since the passage of the act of June 20, 1874, given an opinion, in which he holds that all circulating notes not withdrawn under the operation of that act, may be redistributed, as provided by the previous acts; and that it is the duty of the Comptroller to make requisition at such times and in such amounts as may be necessary for the purpose of supplying banks that have been organized in States which are deficient. Upon this point the Attorney-General says:

As applications are duly made for circulating notes, that is, the banks having filed their bonds and otherwise complied with the requirements of law, the Comptroller is to issue and deliver the notes to them, and then is to "proceed forthwith" to make requisitions upon the banks pointed out by the act, to withdraw and redeem of their circulation so much as is necessary to equal the issues previously made. It is probable that this course of proceeding would result temporarily in a greater amount than \$354,000,000 of circulating notes, were it not for the sums withdrawn and redeemed under the fourth and eighth sections of the act; these sums are so large, that there is little danger of overstepping the limit fixed by law.

When the amounts withdrawn and destroyed under the fourth and eighth sections of the act of June 20, 1874, referred to by the

Attorney-General, shall have been re-issued, it will be the duty of the Comptroller to make requisition upon banks organized in States having an excess—first, by reducing in such States to \$1,000,000 the circulation of all banks having more than that amount; and secondly, by withdrawing from other banks having a circulation exceeding \$300,000, their circulation, *pro rata*, in excess of that amount. The amount subject to withdrawal under sections 7 and 9 of the act of June 20, 1874, in States having more than their proportion of circulation, is as follows:

From four banks in New York City	\$1,388,538
From seventeen banks in Providence	2,818,100
From fifteen banks in Connecticut	3,034,020
From thirty-eight banks in Boston	12,853,750
From twenty banks in Massachusetts	2,553,225
From four banks in Maine	668,000
From four banks in Vermont	595,600
From twelve banks in Baltimore	2,112,876
From one bank in Delaware	99,850
From forty-one banks in Pennsylvania	3,967,195
From eleven banks in New Jersey	980,000
Add amount of circulation remaining unissued and amount to be withdrawn as stated on the preceding page	16,279,589
Total	47,350,743

The aggregate amount of circulation at the disposal, or hereafter to be placed at the disposal, of the Comptroller for redistribution among the States which are deficient, is therefore \$47,350,743.

The following comparative table exhibits, by States, the amount of circulation outstanding, the amount per capita, and its ratio to wealth and capital, prior to and since the organization of the national banks:

Comparative table, exhibiting by States the bank circulation, the amount per capita, and the ratio of circulation to wealth and to capital, previous to the organization of the national banking system and in 1874.

States and Territories.	Bank circulation.		Circulation per capita.		Ratio of circulation to wealth.		Ratio of circulation to capital.	
	1862.	1874.	1862.	1874.	1862.	1874.	1862.	1874.
					<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
Maine	\$6,488,478	\$7,946,576	\$10 33	\$12 67	3.4	2.2	81.3	80.8
New Hampshire	4,192,034	4,707,365	12 86	14 79	2.6	1.0	85.3	87.7
Vermont	5,621,851	6,898,440	17 84	20 87	4.6	2.9	143.7	82.5
Massachusetts	28,957,630	59,051,019	23 52	40 52	3.5	2.0	42.8	63.5
Rhode Island	6,413,404	13,269,820	36 73	61 05	4.7	4.4	30.7	64.7
Connecticut	13,842,758	17,831,798	30 08	33 18	3.1	2.3	63.5	70.0
Total Eastern States	65,516,155	109,705,018	20 90	31 45	3.5	2.7	51.7	67.4
New York	39,182,819	59,299,049	10 10	13 53	2.1	0.9	36.0	54.7
New Jersey	8,172,398	11,092,810	12 16	12 24	1.7	1.1	99.8	79.8
Pennsylvania	27,689,504	42,092,711	9 53	11 95	1.9	1.1	106.8	78.1
Delaware	678,340	1,285,975	6 04	10 28	1.5	1.3	176.2	84.4
Maryland	6,649,030	9,282,327	9 68	11 88	1.8	1.4	54.9	67.3
Total Middle States	82,372,091	123,052,872	9 97	12 66	2.0	1.0	53.1	64.2
District of Columbia		1,462,291		11 13		1.1		79.0
Virginia	19,817,148	3,615,282	12 41	2 96	2.5	0.9	120.2	91.9
West Virginia		2,385,430		5 39		1.2		111.2
North Carolina	5,218,598	1,824,545	5 26	1 70	1.4	0.7	66.3	82.9
South Carolina	6,089,036	2,167,420	8 65	3 07	1.1	1.0	40.7	69.1
Georgia	8,311,728	2,259,375	7 86	1 90	1.3	0.8	50.2	79.7
Florida	116,250	27,000		83		0.1		27.3
Alabama	5,055,222	1,380,003	5 24	1 38	1.0	0.6	101.5	84.9
Mississippi		4,876		01		0.0		0.0
Louisiana	8,876,549	3,402,475	12 54	4 70	1.5	1.0	51.1	76.5
Texas		817,700		09		0.5		70.8

Comparative table, exhibiting by States the bank circulation*, &c.—Continued.

States and Territories.	Bank circulation.		Circulation per capita.		Ratio of circulation to wealth.		Ratio of circulation to capital.	
	1862.	1874.	1862.	1874.	1862.	1874.	1862.	1874.
					<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
Arkansas		\$243, 895		\$0 50		0.1		118.9
Kentucky	\$9, 035, 724	8, 335, 601	\$7 82	6 34	1.3	1.3	65.5	83.2
Tennessee	4, 540, 906	3, 061, 232	4 09	2 43	0.9	0.7	127.4	86.0
Missouri	4, 037, 277	5, 908, 379	3 42	3 43	0.8	0.4	35.9	64.3
Total Southern and Southwestern States.	71, 098, 408	36, 895, 704	6 17	2 81	1.1	0.7	66.3	79.5
Ohio	9, 057, 837	23, 605, 633	3 87	8 86	0.7	1.0	159.6	80.8
Indiana	6, 782, 890	14, 905, 266	5 02	8 09	1.3	1.1	150.9	81.5
Illinois	619, 286	16, 635, 201	36	6 55	0.1	0.8	31.4	81.8
Michigan	131, 087	7, 389, 873	17	6 24	0.0	1.0		72.0
Wisconsin	1, 643, 200	3, 231, 986	2 12	3 06	0.6	0.4	53.8	84.7
Iowa	1, 249, 090	5, 602, 869	1 85	4 69	0.5	0.7	156.5	89.4
Minnesota	198, 494	3, 393, 501	1 15	7 71	0.4	1.5	62.4	76.3
Kansas	2, 770	1, 514, 621	03	4 16	0.0	0.8	5.3	85.1
Nebraska		895, 900		7 28		1.3		87.4
Total Western States.	19, 684, 564	77, 174, 850	2 49	6 86	0.6	0.9	125.4	80.8
Nevada		7, 864		18				0.6
Oregon		225, 000		2 47		0.4		90.0
California								
Colorado		608, 190		15 26		3.0		71.5
Utah		399, 659		4 60		2.4		88.8
Idaho		88, 300		5 90		1.3		88.3
Montana		266, 795		12 95		1.7		76.2
Wyoming		54, 000		5 92		0.7		43.2
New Mexico		267, 900		2 91		0.8		89.3
Arizona								
Dakota		45, 000		3 17		0.7		90.0
Total Pacific States and Territories.		1, 962, 708		2.00		0.1		79.3
Grand total of States and Territories	238, 671, 210	348, 791, 152	7 59	9 04	1.5	1.1	58.9	69.9

* The circulation of the State banks in the year 1862 has been obtained from page 210 of the report of the Secretary of the Treasury on the condition of the banks at the commencement of the year 1863. The returns from Delaware, Maryland, Louisiana, Tennessee, and Kentucky were not complete. The aggregate amount of State bank circulation reported at that time was much greater than at any previous period.

REDEMPTION.

The amount of legal-tender notes authorized is \$382,000,000; the amount of national-bank notes, \$354,000,000. The amount of legal-tender notes, under the act of June 20, 1874, cannot be reduced, but must remain continually in circulation; the amount of national-bank notes, however, may be reduced at the pleasure of the banks. If the value of the paper dollar be determined by the amount of such money in circulation, then the national-bank note is more valuable than the legal-tender note. The national-bank notes outstanding are secured by a deposit of more than \$385,000,000 of United States bonds, which are at a premium of more than 12 per cent. If the United States bonds be not of sufficient value to pay the notes, the capital and surplus of the banks, amounting to \$622,000,000, as well as their entire assets, are available for that purpose. The stockholders are individually liable for the full amount of their stock, in addition to the amount invested in such shares, and the United States guarantees the final payment of the notes. There are, then, absolute assets for more than three times the

amount of the national-bank notes outstanding, available for the redemption of these notes, and, in addition, the contingent liability of the shareholders and the guarantee of their final payment by the United States. It is certain, therefore, that the demand for legal-tender notes in exchange for national-bank notes is not based on the conviction that the former are more valuable than the latter.

Individuals may desire to exchange national-bank notes for legal-tender notes, for the purpose of obtaining a legal tender for the payment of debts. National banks may desire to exchange the notes of other banks for legal-tender notes, either because, under the law, legal-tender notes may be held as a portion of their reserve, or for the purpose of obtaining new notes in place of those which are soiled and mutilated.

If an individual shall desire legal-tender notes for the purpose of making a lawful tender of money, such notes can readily be obtained in any reasonable amount, without charge, of any of the two thousand national banks which are located in the several cities and villages of the Union.

The act of June 20, 1874, which provides for the redemption of national-bank notes with legal-tender notes at the Treasury, also reduces the amount of legal-tender notes required for the reserves of the banks more than \$20,000,000, or about one-sixth of the entire amount so required. It also fixes the amount of legal-tender notes at \$382,000,000, an increase of \$26,000,000; the demand for legal-tender notes by the banks being, therefore, under the operation of that act, largely reduced, while at the same time the supply is increased.

The exchange of national-bank notes for new notes at the Treasury is, therefore, chiefly desirable on account of their mutilated condition. The national banks have held in their vaults during the last five years about one-third of the entire amount of legal-tender notes issued, while the whole issue of national-bank notes has been continually in circulation. While, therefore, a large portion of the legal-tender notes has been unused, or not in active circulation, the entire amount of the national-bank notes has been performing the functions of currency. These notes have therefore become worn out and mutilated, so that the substitution of new notes therefor has become necessary.

Previous to the organization of the national-banking system, the Suffolk Bank, of Boston, compelled the redemption of the notes of the New England banks at par, in Boston, by a system of assorting and returning the notes to the place of issue; and by a similar method, with the aid of legislation, the notes of the State of New York were redeemed at the commercial center at a discount of one-fourth of 1 per cent. These notes were redeemed in specie funds, and their redemption was frequently demanded because specie funds were more desirable, and, being more desirable, the redemption was a source of profit, directly or indirectly, to the redemption-agents. But there are now in circulation more than seven thousand different kinds of notes, issued by twenty-two hundred national banks, amounting to \$351,927,246, and the notes of each denomination of all the banks are so nearly alike that the process of assorting and redemption is too burdensome and expensive to be voluntarily undertaken by the banks at the commercial center. The act of June 20, therefore, wisely provides for the renovation of the circulation, the expense of transportation and assorting to be at the expense of the banks. The chief object of the law was the purification of the circulation, rather than its redemption, in the proper sense of that word. If, for example, the bank circulation of New England, amounting to

\$110,000,000, consisted of worn-out notes, and the bank-circulation of the Middle States, amounting to \$124,000,000 of notes in good condition, and if the law provided for the redemption of the notes of the New England States in the notes of the Middle States at the Treasury, and also, that the notes of the banks in the Middle States should be counted as a reserve by the New England banks when held by them, an exchange, or redemption, so called, of circulating-notes would take place similar to that now in operation.

No real redemption can be expected so long as the amount of notes to be redeemed is less than the amount of notes in which they are to be redeemed. If Congress should provide for the withdrawal of legal-tender notes and for the issue of national-bank notes, as needed, in place thereof when the amount of legal-tender notes should be reduced to, say \$300,000,000, the legal-tender notes would then be in demand; and in proportion as they should be reduced in amount the demand for them would increase, until, finally, when the amount of bank-notes issued should be largely in excess of the amount of legal-tender notes outstanding, the national-bank notes would themselves be withdrawn at certain seasons of the year, on account of the difficulty or expense of obtaining lawful money with which to redeem them. The gold coin of the country would then make its appearance in answer to the demand for an additional amount of lawful money, and specie payment would follow. Redemption, in its proper sense, implies the exchange of a promise to pay for the thing promised—namely, coin, or its representative which is convertible into coin on demand. The effect of such redemption is to confine banks of issue to a legitimate business, which is the discounting of commercial paper. If banks of issue are obliged to pay their circulating-notes once in sixty or ninety days, they must discount such promissory-notes only as will certainly be paid within that time. If the payment of bank-notes be frequently demanded, banks of issue cannot safely invest their capital in real-estate loans, in doubtful stocks or bonds, in accommodation notes which require renewal, or in loans on doubtful security, but must have their capital at all times invested in loans which will be promptly paid at maturity. Such a condition indicates a healthful business, and promotes sound banking; and the reduction of the amount of legal-tender notes, accompanied with such increase of national-bank notes as may be required, will secure a proper system of redemption, render free banking practicable, and gradually restore specie payments without necessarily decreasing the amount of the circulating medium.

The Treasurer, on June 25th, last, issued a circular to the national banks, requesting them to deposit 5 per cent. on their circulation with him, as provided in section 3 of the act of June 20; and on the 1st day of August nearly the whole amount (\$16,524,583) had been received, since which time the banks have, with but few exceptions, promptly responded to the requisitions of the Treasurer. Some delay occurred in the office of the Treasurer at the outset, on account of a lack of force and the difficulty of assorting, but the work of purifying the currency is now in successful operation, and since the passage of the act \$19,773,220 of mutilated notes have been delivered by the Treasurer to the Comptroller for destruction.

Circulars have been issued to all the national banks, requesting them to designate the denominations of new notes to be issued in place of the notes destroyed, which new notes are promptly transmitted to the banks immediately upon receiving notice from the Treasurer that he has been reimbursed for the amount redeemed as required by law; and

it is probable that during the next year about \$120,000,000 will be delivered to this Office for the same purpose, and new notes issued therefor.

The redemption, or, more properly, the exchange of mutilated national-bank notes for new issues will continue in large amounts until the national-bank notes shall have been rendered fit for circulation; when the demand for such exchange will depend almost entirely upon the demand for legal-tender notes by the national banks as a reserve, which demand, as has been seen, has been largely reduced by the provisions of the new act.

The new notes are being issued with the charter-number conspicuously printed upon them in two places, which will hereafter greatly simplify and lessen the labor of assorting them. In the course of about three years the entire volume of national-bank notes will have been renewed, after which, if the amount of legal tenders shall be reduced, a true system of redemption may be inaugurated, through which the notes will be assorted and returned to the place of issue by the banks at the commercial centers.

The following table exhibits the amount of mutilated notes returned to this Office for destruction, yearly, during the twelve years since the organization of the national banking system, from which it will be seen that \$185,354,386, or more than one-half of the whole amount outstanding, has been so returned for destruction, of which \$167,520,535 has been destroyed during the last five years:

Previous to November 1, 1865	\$175, 490
During the year ending October 31, 1866	1, 050, 382
During the year ending October 31, 1867	3, 401, 423
During the year ending October 31, 1868	4, 602, 825
During the year ending October 31, 1869	8, 603, 729
During the year ending October 31, 1870	14, 305, 689
During the year ending October 31, 1871	24, 344, 047
During the year ending October 31, 1872	30, 211, 720
During the year ending October 31, 1873	36, 433, 171
During the year ending October 31, 1874	31, 349, 253
Under act June 20, 1874	19, 773, 220
Additional amount destroyed of notes of banks in liquidation	11, 103, 435
Total	185, 354, 386

RESERVE.

The national-bank act required that the national banks in New York City should hold, in lawful money, an amount equal to at least 25 per cent. of their deposits and circulation as a reserve-fund; that the banks in the other redeeming cities should also hold 25 per cent. of their deposits and circulation as a reserve, but that "each of such associations may keep one-half of its lawful-money reserve in cash-deposits in the city of New York." Every other association was required "to have on hand, in lawful money of the United States, an amount equal to at least 15 per cent. of the aggregate amount of its notes in circulation and of its deposits," three-fifths of which amount could consist of balances due from approved associations in the redemption cities. The act of June 20, 1874, repealed the provision requiring the national banks to hold reserve upon circulation. It also provides that the national banks shall at all times have on deposit in the Treasury of the United States, in lawful money, a sum equal to 5 per cent. of their circulation, to be held and used for the redemption of such circulation, which amount is authorized to be counted as a part of the lawful reserve on deposits; the circulation of the banks to be redeemed only at the counter of the

bank and at the Treasury. The act abolished the agencies at which the circulation had been previously redeemed; and a strict construction of its provisions would require national banks, not located in the redemption cities, to hold in their own vaults the whole amount of their reserve, except the 5 per cent. upon circulation which is to be kept on deposit in the Treasury. The banks in the redemption cities are, however, still authorized "to keep one-half of their lawful-money reserve in cash-deposits in the city of New York." The bill which passed the House during the last session provided "that sections thirty-one and thirty-two of the national-bank act be amended by requiring that each of the said associations shall keep its lawful-money reserve within its own vaults at the place where its operations of discount and deposit are carried on." This bill, as subsequently amended and passed by the Senate, contained substantially the same provision, but it was finally lost in the House and went to a conference committee, which committee reported the present law, omitting the clause last quoted. It is true that the act, as approved, abolishes the redemption agencies; but as banks located in the redemption cities are still authorized by the act previously in force to hold one-half of their reserve in the city of New York, the Comptroller construed the intent and meaning of the act to be to abolish the reserve on circulation, and to authorize the 5-per-cent. deposit in the Treasury to be counted as a part of the reserve on deposits, the remainder of the reserve to be held, as formerly, in the vaults of the banks and with their reserve agents, as provided by sections 31 and 32 of the national-bank act.

Since the passage of the act two reports have been made by the national banks of the country; one on the 26th day of June, a few days after its passage, and the other on the 2d day of October.

The reports of the condition of the banks on October 2, 1874, show that the amount of lawful-money reserve required under the act of June 20, 1874, was, for country banks, \$43,800,033, of which \$12,763,448 was required to be kept on hand, and \$11,891,414 in the Treasury to redeem circulation. For banks in redemption cities the necessary reserve was \$53,738,059, of which \$25,019,991 was required to be kept on hand, and \$3,698,078 in the Treasury to redeem circulation; and for banks in New York City the reserve required was \$51,155,072, of which \$49,690,456 was required to be kept on hand, and \$1,464,616 in the Treasury to redeem circulation. Under the act of June 20, 1874, therefore, the whole amount of legal-tender notes required to be held was: in the vaults of the banks \$87,473,895, and in the Treasury \$17,054,108—in all \$104,528,003.*

* If the amount and the distribution of the reserves held by the national banks under the national bank act had been in precise accordance with the requirements and provisions thereof, the minimum of cash reserve released under the operation of the act of June 20, 1874, would be, on the basis of the figures of the report for October 2, 1874: for New York City banks, 25 per cent. of their circulation, or \$6,322,945; for banks in other redemption cities, 15 per cent. of their circulation, or \$11,207,103; and for country banks, 7 13-32 per cent. of their circulation, or \$17,338,041; in all, \$34,868,089.

For example: If a bank in New York had a circulation of, say, \$1,000,000, it held thereon, under the national-bank act, a reserve of 25 per cent., or \$250,000, all of which is now released.

If a bank in any of the other redemption cities had a circulation of, say, \$400,000, it held a reserve of 25 per cent., or \$100,000, but only one-half of this, or \$50,000, on hand, while the other half could have been deposited in New York, the New York bank holding 25 per cent. of this half as reserve. Now, there is released the \$50,000 held on hand, and in addition the 25 per cent. reserve which the New York bank would have held for the deposit made with it, or 25 per cent. of \$50,000, which being added to the first-named \$50,000 makes \$62,500, or 15 per cent. of the circulation of the redemption city bank.

If a country bank had a circulation of, say, \$100,000, it held thereon a reserve of 15 per cent., or \$15,000, but only 2-5 of this, or \$6,000, on hand; while the remaining 3-5 could have been deposited in a redemption city bank. The latter bank would have held a reserve of 25 per cent. of the amount deposited, one-half on hand, and one-half in New York, and on the last portion the New York bank in turn would have held a reserve of 25 per cent.; so that there is now released the 6 per cent., or \$6,000, held on hand by the country bank, the one-half of the reserve for the remainder held by the redemption city bank, equal to 1 per cent., or \$1,125, and the reserve for the still remaining amount held by the New York bank, equal to 9-32 per cent., or \$281.25; in all, \$7,406.25, or 7 13-32 per cent. of the country bank's circulation.

Under the national bank-act previously in force, the amount necessary for reserve would have been, at that date, (October 2, 1874,) for country banks, \$78,915,055, the proportion to be kept on hand being \$31,566,022; for banks in the redemption cities \$71,669,424, the proportion to be kept on hand being \$35,834,712, and for banks in New York City \$57,478,017, all of which must have been kept on hand. The whole amount of legal-tender money required to be held in the vaults of the banks under the national-bank act would, therefore, have been \$124,878,751, from which, deducting the amount required to be kept on hand and in the Treasury, under the law now in force (\$104,528,003), it will be seen that legal-tender notes to the amount of \$20,350,748 are released from the reserves of the banks, as is shown by the following table, which also exhibits the whole amount of reserve held October 2, 1874, and the various items composing it.

Location of banks.	Reserve re- quired.		Re- serve held.	Legal-tender reserve required.				Legal- tender reserve released by act of June 20, 1874.	Classification of re- serve held.		
	Act of June 20, 1874.	Nation- al-bank act.		Act of June 20, 1874.			Nation- al-bank act.		Due from agents.	Specie.	Other lawful money.
				In bank.	In the Treas- ury.	Total.					
	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>
States and Terri- tories.....	43.8	78.9	100.4	12.8	11.9	24.7	31.6	6.9	52.7	2.2	45.5
Redemption cities.	53.7	71.7	74.7	25.0	3.7	28.7	35.8	7.1	31.1	3.2	40.4
New York City...	51.2	57.4	68.3	49.7	1.5	51.2	57.5	6.3	.....	14.4	53.9
Total.....	148.7	208.0	243.4	87.5	17.1	104.6	124.9	20.3	83.8	19.8	139.8

The following table exhibits the amount of liabilities and reserve held by national banks at three periods of each year, from 1870 to the present time:

STATES AND TERRITORIES, EXCLUSIVE OF REDEMPTION-CITIES.

Dates.	Num- ber of banks.	Liabilities.			Reserve req'd.	Reserve held.	Ratio of reserve.	Classification of reserve.		
		Circula- tion.	Net de- posits.	Total.				Due from agents.	Specie.	Other lawful money.
		<i>Millions</i>	<i>Millions</i>	<i>Millions</i>	<i>Millions</i>	<i>Millions</i>	<i>Percent.</i>	<i>Millions</i>	<i>Millions</i>	<i>Millions</i>
March 24, 1870.....	1,397	189.0	216.1	405.1	60.8	92.4	22.8	50.1	3.3	39.0
June 9, 1870.....	1,396	188.7	219.1	407.8	61.2	92.0	22.6	49.0	2.9	40.1
October 8, 1870.....	1,400	189.8	216.2	406.0	60.9	84.8	20.9	44.1	2.4	37.3
April 25, 1871.....	1,482	202.8	235.8	438.6	65.2	93.7	22.6	55.7	2.5	40.5
June 10, 1871.....	1,497	204.2	241.1	445.3	66.8	101.7	22.8	59.3	2.0	40.4
October 2, 1871.....	1,537	210.2	257.4	467.6	70.1	98.9	21.2	55.6	1.8	41.5
April 19, 1872.....	1,616	220.1	267.3	487.4	73.1	98.0	20.2	52.2	2.6	43.2
June 10, 1872.....	1,626	222.0	268.8	490.8	73.6	101.8	20.7	57.8	1.9	42.1
October 3, 1872.....	1,689	227.3	282.1	509.4	76.4	97.8	19.2	52.5	2.0	43.3
April 25, 1873.....	1,732	231.9	290.7	522.6	78.4	105.7	20.2	59.0	1.6	45.1
June 13, 1873.....	1,737	232.8	294.9	527.7	79.2	108.9	20.6	62.3	1.7	44.9
September 12, 1873.	1,747	233.1	303.8	536.9	80.6	110.5	20.6	63.9	2.1	44.5
May 1, 1874.....	1,751	235.8	286.2	522.0	78.4	112.6	21.6	60.1	2.4	50.1
June 26, 1874.....	1,755	235.4	287.4	522.8	78.5	111.5	21.3	62.0	2.2	47.3
October 2, 1874.....	1,774	234.1	293.4	527.5	79.2	100.6	19.1	52.7	2.4	45.5

REDEMPTION CITIES.

Dates.	Number of banks.	Liabilities.			Reserve req'd.	Reserve held.	Ratio of reserve.	Classification of reserve.		
		Circulation.	Net deposits.	Total.				Due from agents.	Specie.	Other lawful money.
		<i>Millions</i>	<i>Millions</i>	<i>Millions</i>	<i>Millions</i>	<i>Millions</i>	<i>Percent.</i>	<i>Millions</i>	<i>Millions</i>	<i>Millions</i>
March 24, 1870	164	69.3	156.4	225.7	56.4	70.9	31.4	23.3	8.2	39.4
June 9, 1870	162	69.0	168.1	237.1	59.3	75.3	31.8	25.6	5.4	44.3
October 8, 1870	161	69.1	147.6	216.7	54.2	63.7	29.4	22.2	3.0	38.5
April 29, 1871	171	71.6	179.6	251.2	62.8	79.1	31.5	29.4	3.9	45.8
June 10, 1871	172	72.5	189.9	262.4	65.6	83.1	31.7	33.1	2.8	47.2
October 2, 1871	176	74.6	188.1	262.7	65.7	75.3	28.7	31.2	1.5	42.6
April 19, 1872	176	76.6	183.9	260.5	65.1	71.4	27.4	29.9	5.1	36.4
June 10, 1872	176	76.8	198.1	274.9	68.7	79.1	28.8	33.7	2.8	42.6
October 3, 1872	180	78.1	179.6	257.7	64.4	66.8	25.9	28.2	1.9	36.7
April 25, 1873	181	78.2	196.0	274.2	68.6	72.4	26.4	29.5	2.2	40.4
June 13, 1873	182	78.2	210.5	288.7	72.2	80.8	28.0	34.9	2.7	43.2
September 12, 1873	181	77.8	197.5	275.3	68.8	71.8	26.1	32.3	3.2	36.3
May 1, 1874	179	77.3	219.9	288.2	72.1	84.2	29.2	33.7	5.1	45.4
June 26, 1874	180	76.9	219.1	296.0	74.0	87.4	29.5	35.5	4.5	47.4
October 2, 1874	182	73.1	218.5	293.1	73.3	76.0	25.9	31.1	4.5	40.4

NEW YORK CITY.

		<i>Millions</i>	<i>Millions</i>	<i>Millions</i>	<i>Millions</i>	<i>Millions</i>	<i>Percent.</i>	<i>Millions</i>	<i>Millions</i>	<i>Millions</i>
March 24, 1870	54	34.2	186.1	220.3	55.1	72.3	32.8	.....	24.5	47.8
June 9, 1870	54	33.5	189.9	223.4	55.9	72.4	32.4	.....	18.8	53.6
October 8, 1870	54	32.9	159.8	192.7	48.2	54.9	28.5	.....	9.1	45.8
April 29, 1871	54	31.8	195.1	226.9	56.7	65.7	29.0	.....	11.9	53.8
June 10, 1871	54	31.0	211.0	242.0	60.5	76.6	31.7	.....	11.4	65.2
October 2, 1871	54	30.6	191.3	221.9	55.5	59.2	26.7	.....	8.7	50.5
April 19, 1872	51	28.6	172.0	200.6	50.1	53.4	26.6	.....	11.9	41.5
June 10, 1872	51	28.3	196.9	225.2	56.3	65.6	29.1	.....	13.2	50.4
October 3, 1872	50	28.1	158.0	186.1	46.5	45.4	24.4	.....	6.4	39.0
April 25, 1873	49	28.0	163.6	191.6	47.9	47.3	24.7	.....	13.1	34.2
June 13, 1873	49	27.7	186.5	214.2	53.6	64.4	30.1	.....	23.6	40.8
September 12, 1873	48	28.2	172.0	200.2	50.0	46.9	23.4	.....	14.6	32.3
May 1, 1874	48	27.2	207.6	234.8	58.7	71.3	30.4	.....	25.0	46.3
June 26, 1874	48	26.2	206.4	232.6	58.1	71.8	30.9	.....	15.5	56.3
October 2, 1874	48	25.3	204.6	229.9	57.5	68.3	29.7	.....	14.4	53.9

SUMMARY.

		<i>Millions</i>	<i>Millions</i>	<i>Millions</i>	<i>Millions</i>	<i>Millions</i>	<i>Percent.</i>	<i>Millions</i>	<i>Millions</i>	<i>Millions</i>
March 24, 1870	1,615	292.5	558.6	851.1	172.3	235.5	27.7	73.4	36.0	126.1
June 9, 1870	1,612	291.2	577.2	868.4	176.3	239.8	27.6	74.6	27.1	138.1
October 8, 1870	1,615	291.8	523.5	815.3	163.8	203.4	24.9	66.3	14.5	122.6
April 29, 1871	1,707	306.1	610.5	916.6	185.3	243.5	26.6	85.1	18.3	140.1
June 10, 1871	1,723	307.8	641.9	949.7	192.9	261.4	27.5	92.4	16.2	152.8
October 2, 1871	1,767	315.5	636.7	952.2	191.3	233.4	24.5	86.9	12.0	134.5
April 19, 1872	1,843	325.3	623.2	948.5	188.4	222.9	23.5	82.1	19.6	121.2
June 10, 1872	1,853	327.1	663.8	990.9	198.6	246.5	24.9	91.6	20.0	134.9
October 3, 1872	1,919	333.5	619.8	953.3	187.4	209.9	22.1	80.7	10.2	119.0
April 25, 1873	1,962	338.1	650.3	988.4	194.9	225.4	22.8	88.8	16.9	119.7
June 13, 1873	1,968	338.8	691.9	1,030.7	204.9	254.1	24.7	97.1	28.0	129.0
September 12, 1873	1,976	339.1	673.3	1,012.4	199.5	229.1	22.6	96.1	19.9	113.1
May 1, 1874	1,978	340.3	704.7	1,045.0	209.1	268.1	25.7	93.8	32.5	141.8
June 26, 1874	1,983	338.5	713.0	1,051.5	210.6	270.7	25.7	97.5	22.3	150.9
October 2, 1874	2,004	332.5	716.5	1,050.5	210.0	244.9	23.3	83.8	21.3	139.8

A table compiled from reports made to the New York clearing-house, will also be found in the appendix, showing the average liabilities and reserves of the national banks in New York City, weekly, during the months of September and October for the past five years.

These tables show that while the deposits of national banks have, during the last year, been much greater than the average since the organization of the system, the amount of lawful money held by them has also been much greater, the reserve in their own vaults being, at the date of their last reports, \$55,000,000, and the total reserve \$94,700,000, in excess of the requirements of the present act.

One result of a financial crisis is a temporary contraction of the business of the country, so that a less amount of currency is needed. Hitherto, during financial crises, a large number of banks of issue have failed, and their circulating notes have consequently been withdrawn; but no such reduction of currency followed the panic of September, 1873. Since that date fourteen national banks have failed, the aggregate capital of which was \$4,075,000, but the notes of these banks have continued in circulation as previously; and as both the national bank notes and legal-tender notes have been increased, the volume of paper currency in circulation is greater than previous to the panic. Until the business of the country shall again resume its former activity, or a portion of the circulation shall be withdrawn, there will continue to be a redundancy, which is evident from the fact that, notwithstanding the amendment to the act releasing reserve upon circulation, and the low rates of interest which have prevailed at the commercial centers during the year, the banks held at the date of the last report a larger amount of cash than at any corresponding period for the last five years. The full effect of the act of June 20, 1874, which releases the reserve upon circulation, cannot, therefore, be ascertained from the reports of the banks until the business of the country shall be restored to its normal condition. A complete table showing the liabilities and the amount and different kinds of reserve of the national banks at five different periods since the date of the last annual report, and the aggregate amount held at different periods since January 6, 1868, will be found in the appendix.

TAXATION, EARNINGS, AND DIVIDENDS.

National banks pay the following taxes to the Treasurer of the United States: One per cent., annually, on circulation outstanding, one-half of one per cent., annually, on deposits, and one-half of one per cent., annually, on capital not invested in United States bonds. These taxes are payable semi-annually.

The following table exhibits the amount of taxes* collected by the Treasurer, annually, from the organization of the system to July 1, 1874:

Year.	On circulation.	On deposits.	On capital.	Aggregate.
1864.....	\$53,069 97	\$95,811 25	\$13,402 23	\$167,310 45
1865.....	733,247 59	1,087,530 86	133,251 15	1,954,029 60
1866.....	2,106,785 30	2,633,102 77	406,947 74	5,146,735 81
1867.....	2,868,636 78	2,650,180 07	321,881 36	5,840,698 21
1868.....	2,946,343 07	2,564,143 44	306,781 67	5,817,268 18
1869.....	2,957,416 73	2,614,553 58	312,918 68	5,884,888 99
1870.....	2,949,744 13	2,614,767 61	375,962 26	5,940,473 70
1871.....	2,987,021 69	2,802,840 85	385,292 13	6,175,154 67
1872.....	3,193,570 03	3,120,984 37	389,356 27	6,703,910 67
1873.....	3,353,186 13	3,196,569 29	454,891 51	7,004,646 93
1874.....	3,404,483 11	3,209,967 72	469,048 02	7,083,398 85
Total.....	27,553,531 53	26,590,451 81	3,574,733 02	57,718,616 06

* The amount collected by the Commissioner of Internal Revenue from State banks, savings-banks, and private banks and bankers, during the fiscal year ended June 30, 1874, was as follows:

Deposits.....	\$2,067,118 77
Deposits of savings banks having no capital.....	386,425 49
Capital.....	916,878 15
Circulation.....	*16,738 26
Total.....	3,387,160 67

* Of this amount, \$7,306.77 was derived from the tax of 10 per cent. upon unauthorized circulation.

The national banks, prior to May 1, 1871, paid to the Commissioner of Internal Revenue a license, or special tax, of two dollars on each \$1,000 of capital, and an income-tax on net earnings to December 31, 1871. The special or license-tax, from May 1, 1864, to May 1, 1871, amounted to \$5,322,688; the income-tax, from March 1, 1869, to September 1, 1871, amounted to \$5,539,289. The total amount of tax paid to the Government by the national banks, from the organization of the system to July 1, 1874, is, therefore, \$68,580,595.

The Comptroller, in his report for 1867, made a careful statement of the taxes collected from national banks under State laws for the year 1866, the information being derived from specific returns of about fourteen hundred national banks, the minimum rate in each State being estimated for those banks which made no returns. A similar statement was also made for the year ending December 31, 1867, and for the year ending September 30, 1869; from which is derived the following summary:

State taxes paid in 1866.....	\$7, 949, 451
State taxes paid in 1865	8, 813, 126
State taxes paid in 1869	8, 271, 734

The State assessors of New York, in their report for 1873, state that "a very small portion of the capital employed by private bankers is assessed. The reason usually given the assessor in such cases is that the capital is all invested in Government bonds. * * * Merchants and those engaged in mercantile pursuits pay little or no tax on capital, usually holding that their indebtedness amounts to as much as their capital. In the city of New York and a few other places the shares of national banks are assessed at par value. In the city of Hudson one bank pays tax on 120 per cent. of its capital. Two or three rates in the same county are not unusual. The Bank of Commerce in the city of New York paid more tax in 1872, on a capital of \$10,000,000, than any one of thirty-five counties in the State. * * * There are in the State several banks or banking-houses of foreign states and Canada, seeking and receiving protection by our laws and from our courts, police, and citizens, that are not taxed. * * *. The amount of taxes paid by insurance companies in proportion to their capital and business is almost infinitesimal. Comparatively few make proper and legal returns required of incorporated companies for purposes of taxation. It is estimated that the aggregate capital of incorporated companies doing business in this State and subject to taxation is about \$2,000,000,000. A small percentage on this sum, if paid directly into the State treasury, would relieve the real estate from all State tax. The amount assessed to savings-banks is comparatively nothing, and found on the tax-rolls of only two or three counties."

The same system of assessment and taxation described by the assessors of the State of New York prevails to a great extent in every other State of the Union. The national banks make frequent returns of their condition to this Office, and section 40 of the national-bank act requires that a full and correct list of the names and residences of all shareholders of national banks shall be kept in the offices where their business is transacted, and shall be subject to the inspection of officers authorized to assess taxes under State laws. While few corporations make correct returns of their true condition for the purpose of taxation, the data for the assessment and taxation of national banks can always be obtained. The ratio of taxation under State laws during the last year upon bank capital in New York City was about 2.80 per cent.; in Buffalo, Albany and Troy, 4 to 5 per cent.; Boston, 2.34; Baltimore, 2.53; Cincinnati,

2.57; Chicago, 2.34; Saint Louis, 2.44; Richmond, 2.07; Saint Paul, 3; Charleston, 3.50; Memphis, 3.20.

The average rate of taxation assessed upon the capital of the national banks of the country is estimated at from three to three and one-half per cent. Real-estate and personal property generally are assessed at not more than one-third of their actual value, but bank-shares are usually assessed at their full value; and there is no doubt that the ratio of taxation of the national banks is greater than that of any other species of property.

The amount of internal-revenue tax derived from the sale of the two-cent stamp affixed to sight drafts and checks was, for 1874, \$1,502,549. This stamp-tax is to a considerable extent evaded by the banks, and more frequently by depositors, by drawing post-notes, or bills of exchange at one day's sight, instead of on demand, and by substituting receipts for checks. It is recommended that the two-cent stamp tax be repealed; or if not repealed, that it be so amended as to require a stamp-tax upon all checks and drafts, and upon receipts in place of checks drawn upon banks and bankers, with a penalty of twenty dollars provided for each violation thereof.

The act of March 3, 1869, required specific returns to be made of the dividends and net earnings of the national banks, after the declaration of each dividend.

From these returns the following table has been prepared, exhibiting the aggregate capital and surplus, total dividends,* and total net earnings of the national banks, with the ratio of dividends to capital, dividends to capital and surplus, and earnings to capital and surplus, for each half year, commencing March 1, 1869, and ending September 1, 1874; from which it will be seen that the average dividends upon capital during the last year were less than ten per cent., while the ratio of dividends to capital and surplus was less than eight per cent.

* The following statement of the ten principal joint-stock banks of London, including their branches, exhibiting the capital, reserve, deposits, net profits, and dividends of each for the half year previous to July 1, 1874, has been compiled from balance-sheets of the banks published in the London Economist of October 17, 1874.

No.	Banks.	Capital and surplus.	Deposits and acceptances.	Net profits for half year.	Proportion of net profits to capital.	Proportion of dividend to capital for half year ending—					
						June 30, 1874.	Dec. 31, 1873.	June 30, 1873.	Dec. 31, 1872.	June 30, 1872.	Dec. 31, 1871.
						Per cent. per ann.	Per cent. per ann.	Per cent. per ann.	Per cent. per ann.	Per cent. per ann.	Per cent. per ann.
1	London and Westminster	£3,046,150	£32,216,834	£223,370	22.34	20	24	20	20	20	18
2	London Joint Stock	1,705,283	21,870,615	130,221	23.20	20	25	20	25	20	25 5-6
3	London and County	1,912,305	22,116,376	125,830	19.74	20	20	20	20	20	19
4	Union	1,845,000	19,208,383	140,484	20.14	20	20	20	20	20	20
5	City	770,000	7,180,056	31,215	10.40	10	10	10	10	10	9
6	Imperial, limited	755,000	2,670,419	26,989	8.00	8	8	8	8	8	6
7	London and Southwest- ern, limited	175,180	856,406	7,200	8.66	7	7	6	6	5	5
8	Consolidated, limited	905,000	3,108,930	43,842	10.90	10	10	9	9	8	7 1-2
9	Central, limited	116,500	711,832	5,570	11.14	8	8	8	8	8	6
10	Alliance, limited	970,000	2,484,853	35,722	8.93	8	8	7	7	6	5
	Totals	12,200,418	112,394,714	779,445	17.30	15.94					
	Bank of England, August 31, 1874	17,557,926	*25,905,036	699,523	9.60	10	10	10	10	10	

* Public and other deposits, October 14, 1874.

Period of six months ending—	No. of banks.	Capital.	Surplus.	Total dividends.	Total net earnings.	RATIOS.		
						Dividends to capital.	Dividends to capital and surplus.	Earnings to capital and surplus.
						<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
Sept. 1, 1869.	1,481	\$401,650,802	\$82,105,848	\$21,767,831	\$29,221,184	5.42	4.50	6.04
Mar. 1, 1870.	1,571	416,366,991	86,118,210	21,479,095	28,996,934	5.16	4.27	5.77
Sept. 1, 1870.	1,601	425,317,104	91,630,620	21,080,343	26,813,885	4.96	4.08	5.19
Mar. 1, 1871.	1,605	428,699,165	94,672,401	22,205,150	27,243,162	5.18	4.24	5.21
Sept. 1, 1871.	1,693	445,999,264	98,286,591	22,125,279	27,315,311	4.96	4.07	5.02
Mar. 1, 1872.	1,750	450,693,706	99,431,243	22,859,826	27,502,539	5.07	4.16	5.00
Sept. 1, 1872.	1,852	465,676,023	105,181,942	23,827,289	30,572,891	5.12	4.17	5.36
Mar. 1, 1873.	1,912	475,918,685	114,257,288	24,826,061	31,926,478	5.22	4.21	5.41
Sept. 1, 1873.	1,955	488,100,951	118,113,848	24,823,029	33,122,000	5.09	4.09	5.46
Mar. 1, 1874.	1,967	489,510,323	123,469,859	23,529,998	29,544,120	4.81	3.84	4.82
Sept. 1, 1874.	1,971	489,938,284	128,364,039	24,929,307	30,036,811	5.09	4.03	4.86

The following table exhibits, in a concise form, the ratio of dividends to capital, of dividends to capital and surplus, and of net earnings to capital and surplus, of the national banks in every State of the Union and in the redeeming-cities, semi-annually, from March 1, 1869, to September 1, 1874.

Table exhibiting, by States and redemption-cities, the ratios of dividends to capital, and

Ratios of dividends to capital, for six months ending--														Ratios of dividends to				
States, Territories, and cities.	1869.		1870.		1871.		1872.		1873.		1874.		1869.		1870.		1871.	
	Sept.	Mar.	Sept.	Mar.	Sept.	Mar.	Sept.	Mar.	Sept.	Mar.	Sept.	Mar.	Sept.	Mar.	Sept.	Mar.	Sept.	Mar.
	1.	1.	1.	1.	1.	1.	1.	1.	1.	1.	1.	1.	1.	1.	1.	1.	1.	1.
	P'r	ct.	P'r	ct.	P'r	ct.	P'r	ct.	P'r	ct.	P'r	ct.	P'r	ct.	P'r	ct.	P'r	ct.
1 Maine	5.2	5.1	5.2	5.2	5.1	5.1	5.2	5.5	5.5	6.1	5.4	4.5	4.4	4.5	4.4	4.2	4.2	4.2
2 New Hampshire	4.9	5.0	4.8	4.8	4.7	4.8	4.6	4.7	4.3	4.8	4.9	4.4	4.4	4.4	4.2	4.2	4.1	4.1
3 Vermont	4.9	5.0	5.3	4.7	4.8	4.8	4.6	4.7	5.3	4.7	4.6	4.4	4.4	4.7	4.1	4.1	4.1	4.1
4 Massachusetts	5.4	5.3	5.0	5.4	5.3	5.4	5.4	5.5	5.4	5.1	5.2	4.4	4.3	4.0	4.3	4.0	4.3	4.3
5 Boston	5.5	4.9	4.9	4.9	4.8	4.7	4.5	4.4	4.9	4.4	4.7	4.5	4.1	4.1	4.1	4.1	4.1	4.1
6 Rhode Island	4.4	4.5	4.4	4.4	4.3	4.4	4.4	4.4	4.5	4.2	4.3	4.1	4.2	4.1	4.0	4.0	4.0	4.0
7 Connecticut	5.0	5.3	5.2	5.3	5.2	5.2	5.3	5.4	5.2	5.1	5.2	4.2	4.5	4.3	4.4	4.4	4.4	4.4
8 New York	4.9	4.3	4.4	4.8	4.4	4.7	4.4	5.1	4.6	4.7	4.5	4.2	3.8	3.8	4.1	4.1	4.1	4.1
9 New York City	5.2	4.9	4.6	4.7	4.7	4.9	4.7	4.8	4.7	4.6	4.8	4.1	3.9	3.6	3.7	3.7	3.7	3.7
10 Albany	5.3	5.1	5.3	5.3	4.9	4.1	5.7	5.4	4.9	5.2	5.0	3.9	3.7	3.9	3.9	3.9	3.9	3.9
11 New Jersey	5.7	5.8	5.4	5.6	5.1	5.7	5.4	5.3	5.4	4.9	5.1	4.7	4.1	4.4	4.6	4.6	4.6	4.6
12 Pennsylvania	5.5	5.6	5.6	5.3	5.2	5.4	5.2	5.0	5.2	4.8	5.1	4.6	4.6	4.5	4.3	4.3	4.3	4.3
13 Philadelphia	6.1	6.0	5.8	4.9	5.7	5.7	5.8	5.8	5.8	5.7	5.7	4.4	4.3	4.1	4.2	4.1	4.2	4.2
14 Pittsburgh	5.5	5.1	5.2	5.1	5.4	5.4	5.3	5.5	5.6	5.1	5.4	4.4	4.1	4.1	4.1	4.1	4.1	4.1
15 Delaware	5.7	5.4	5.5	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	4.7	4.4	4.6	4.2	4.2	4.2	4.2
16 Maryland	5.6	5.7	5.2	5.6	5.2	5.1	5.3	5.2	5.0	5.1	5.2	4.8	5.0	4.5	4.7	4.7	4.7	4.7
17 Baltimore	5.4	5.4	5.0	4.8	4.7	5.1	5.3	5.1	5.0	4.9	5.7	4.7	4.7	4.2	4.1	4.1	4.1	4.1
18 Dist. of Columbia							4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
19 Washington	5.0	5.0	5.0	5.0	5.0	2.6	4.6	5.0	4.6	2.4	8.0	4.1	4.1	4.0	4.0	4.0	4.0	4.0
20 Virginia	5.1	5.5	4.9	4.7	4.3	4.6	4.7	4.8	4.1	4.7	4.3	4.7	5.1	4.5	4.3	4.3	4.3	4.3
21 West Virginia	5.2	5.0	5.0	5.3	4.1	5.4	5.3	5.3	5.4	4.5	4.3	4.6	4.4	4.4	4.7	4.7	4.7	4.7
22 North Carolina	7.3	5.6	4.1	4.3	4.4	6.0	5.0	5.3	5.5	4.6	4.7	6.8	5.3	3.8	3.9	3.9	3.9	3.9
23 South Carolina	5.8	13.6	5.5	6.0	5.4	5.4	5.1	4.2	4.8	4.1	4.3	5.4	12.5	5.1	5.4	5.4	5.4	5.4
24 Georgia	6.4	5.7	5.6	9.3	5.3	4.9	5.3	5.3	5.2	5.4	5.3	5.8	5.1	5.0	8.2	8.2	8.2	8.2
25 Alabama				4.7	5.6	3.4	6.4	4.3	5.0	4.7	5.8				4.6	4.6	4.6	4.6
26 New Orleans	5.0	6.1	5.1	6.1	5.2	5.6	5.5	5.3	3.4	2.5	3.6	4.7	5.8	5.8	5.7	5.7	5.7	5.7
27 Texas	6.7	4.3	13.8	1.9	5.9	4.4	7.7	11.2	3.9	5.8	9.3	5.9	3.8	12.6	1.7	1.7	1.7	1.7
28 Arkansas									3.3	3.7	3.3							
29 Kentucky	5.2	5.2	5.0	5.0	4.6	4.2	4.8	4.9	4.7	4.6	4.8	4.8	4.7	4.5	5.0	5.0	5.0	5.0
30 Louisville	5.3	5.6	5.3	5.0	11.0	5.4	5.0	5.1	4.5	3.7	5.0	4.7	4.5	4.6	4.4	4.4	4.4	4.4
31 Tennessee	7.9	10.3	5.9	8.6	5.6	5.8	6.0	5.6	5.7	4.7	5.4	7.0	8.8	5.2	7.7	7.7	7.7	7.7
32 Ohio	5.8	5.1	4.8	5.7	5.6	5.8	6.0	5.7	5.6	5.0	5.3	4.9	4.3	4.0	4.7	4.7	4.7	4.7
33 Cincinnati	6.4	5.7	5.7	4.8	5.4	4.9	5.4	4.9	5.5	4.9	5.5	5.2	4.8	4.9	4.2	4.2	4.2	4.2
34 Cleveland	5.7	5.6	3.8	3.0	3.9	4.2	5.1	4.9	4.7	3.7	4.9	4.6	4.7	3.4	2.7	2.7	2.7	2.7
35 Indiana	5.6	5.4	5.2	6.0	5.6	5.4	5.9	6.5	5.2	4.8	5.6	4.6	4.4	4.2	4.8	4.8	4.8	4.8
36 Illinois	7.0	6.3	6.6	6.3	6.1	5.7	5.5	5.6	6.2	5.7	7.0	5.5	5.0	5.1	5.0	5.0	5.0	5.0
37 Chicago	6.3	3.2	2.7	4.8	5.0		6.2	4.1	5.1	4.0	3.7	5.3	2.2	2.1	3.6	3.6	3.6	3.6
38 Michigan	7.4	6.1	5.6	6.1	5.1	6.5	6.1	6.2	5.5	5.5	4.8	6.0	4.8	4.5	4.7	4.7	4.7	4.7
39 Detroit	4.6	5.0	5.0	5.0	5.0	5.3	5.0	5.9	5.5	5.8	5.5	3.8	4.1	4.1	4.1	4.1	4.1	4.1
40 Wisconsin	6.5	6.2	5.9	9.8	4.1	4.9	4.9	5.5	5.3	7.1	5.0	5.2	5.0	4.8	8.0	8.0	8.0	8.0
41 Milwaukee	5.7	4.3	4.6	5.3	4.6	4.9	19.0	5.9	5.9	4.6	4.9	4.5	3.6	3.8	4.2	4.2	4.2	4.2
42 Iowa	8.0	6.4	5.4	5.8	5.1	4.8	14.1	5.3	5.6	5.3	6.9	6.4	5.2	4.3	4.8	4.8	4.8	4.8
43 Minnesota	6.9	7.0	5.5	8.1	6.9	5.2	5.9	4.7	6.5	6.4	5.8	6.1	6.0	4.7	6.9	6.9	6.9	6.9
44 Missouri	6.2	5.2	6.3	17.3	5.3	5.2	4.7	6.0	5.9	3.7	3.9	5.2	4.3	4.9	14.2	14.2	14.2	14.2
45 Saint Louis	5.1	4.2	3.7	3.1	3.3	3.2	3.2	3.6	4.0	3.3	3.7	4.6	3.9	3.3	2.9	2.9	2.9	2.9
46 Kansas	5.4	6.4	7.6	6.1	5.6	4.6	5.5	6.7	4.9	3.2	5.7	5.1	6.1	7.0	5.6	5.6	5.6	5.6
47 Leavenworth	10.0	10.0	22.4	8.0	5.0	10.0						8.3	6.7	17.2	6.2	6.2	6.2	6.2
48 Nebraska	7.5	7.1	4.0	6.2	6.2	7.1	6.6	6.8	9.8	4.8	17.2	6.7	6.2	3.6	5.4	5.4	5.4	5.4
49 Oregon	15.0	15.0			4.0	6.0	6.0	6.0	6.0	6.0	6.0	14.4	14.3					
50 California									5.0	3.0	5.6	6.0						
51 San Francisco						0.8	5.0	5.8	5.0	6.4	6.6							
52 New Mexico					4.0	7.0	7.0	7.0	6.5	6.5	6.5							
53 Colorado		5.7	2.9		8.6	2.5	3.3	4.5	2.8	2.8	17.9		4.7	2.4				
54 Utah						50.0				15.0	4.4	2.7						
55 Wyoming																		
56 Idaho	15.0	15.0	14.0	16.0	15.0	14.0	13.0	15.0	12.0	23.0	20.0	14.7	14.3	13.3	14.9	14.9	14.9	14.9
57 Montana						12.0			3.9		3.4	11.8						
58 Nevada	3.0											2.9						
59 Dakota											6.0	4.50						
Averages	5.4	5.2	5.0	5.2	5.0	5.1	5.1	5.2	5.1	4.8	5.1	4.5	4.3	4.1	4.2	4.2	4.2	4.2

of dividends and of earnings to capital and surplus, March 1, 1869, to September 1, 1874

capital and surplus, for six months ending—								Ratios of earnings to capital and surplus, for six months ending—															
1871.		1872.		1873.		1874.		1869.		1870.		1871.		1872.		1873.		1874.					
Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.				
<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>				
4.4	4.3	4.4	4.6	4.6	5.1	4.4	6.1	6.0	5.2	5.7	6.0	5.2	5.6	5.8	5.7	5.9	5.4	5.4	5.4				
4.0	4.1	4.0	4.0	3.7	4.1	4.1	6.1	6.2	5.7	5.3	4.6	4.8	4.9	5.4	2.7	6.3	4.5	4.5	4.5				
4.2	4.2	4.0	4.0	4.4	3.9	3.8	6.0	6.1	5.6	5.3	4.8	4.9	5.3	5.8	5.3	5.2	5.1	5.1	5.1				
4.2	4.3	4.2	4.2	4.1	3.9	4.0	6.3	6.4	5.3	5.5	5.2	5.0	5.5	5.7	5.6	4.7	5.1	4.4	4.4				
3.9	3.9	3.7	4.0	3.9	3.5	3.7	5.7	5.1	5.2	4.9	4.6	4.6	4.5	4.9	4.8	4.4	4.4	4.4	4.4				
3.9	3.9	3.9	3.9	3.8	3.6	3.6	5.6	5.7	5.0	4.8	4.7	4.6	4.6	5.3	5.4	5.3	5.5	4.7	4.7				
4.2	4.3	4.3	4.3	4.1	4.0	4.1	5.5	5.8	5.2	5.3	5.2	5.1	5.5	5.3	5.2	4.9	4.7	4.7	4.7				
3.7	3.9	3.6	4.2	3.8	3.8	3.7	5.8	5.4	5.0	5.0	4.5	4.5	5.1	5.1	5.0	4.5	4.3	4.3	4.3				
3.7	3.9	3.7	3.7	3.7	3.5	3.6	5.4	4.8	4.2	4.4	4.5	4.0	4.8	4.3	5.1	4.1	4.1	4.1	4.1				
3.6	3.0	3.9	3.7	3.3	3.5	3.3	6.1	5.7	4.1	3.7	3.6	5.6	5.2	5.7	4.7	5.3	3.9	3.9	3.9				
4.2	4.6	4.3	4.2	4.3	3.9	4.0	6.3	6.1	5.9	5.8	5.9	5.6	5.4	5.4	5.1	4.4	3.5	4.4	4.4				
4.2	4.3	4.2	4.0	4.1	3.8	4.0	6.1	6.3	5.3	4.8	5.2	5.2	5.2	5.0	5.3	5.2	5.0	4.6	4.6				
4.1	4.1	4.1	4.1	4.1	4.0	4.0	5.3	5.1	4.7	4.4	4.4	4.6	4.6	4.6	4.7	4.3	4.5	4.5	4.5				
4.2	4.2	4.1	4.3	4.2	3.8	4.1	5.8	5.2	5.1	5.0	4.8	4.9	5.0	4.4	5.5	4.4	5.0	4.6	4.6				
4.1	4.1	4.1	4.0	4.0	4.0	4.0	5.4	4.8	5.3	4.5	4.6	4.4	4.9	4.9	4.7	4.2	4.5	4.5	4.5				
4.4	4.4	4.5	4.4	4.1	4.2	4.2	6.4	6.5	5.9	5.3	4.8	4.5	5.5	4.9	5.0	5.2	5.4	4.7	4.7				
4.0	4.3	4.5	4.2	4.1	4.1	4.7	5.9	6.4	5.8	5.3	4.9	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4				
...	...	3.7	3.6	3.6	3.6	3.5	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	3.7	3.9	3.7	1.9	6.2	4.8	5.2	4.3	5.2	7.6	3.0	5.3	6.2	6.4	4.9	4.7	4.7	4.7				
4.0	4.2	4.2	4.2	3.6	4.0	3.7	6.4	6.8	6.4	6.8	6.6	5.3	6.0	6.9	6.4	5.0	4.6	4.6	4.6				
3.7	4.9	4.8	4.7	4.7	3.9	3.7	6.5	5.9	5.7	5.3	3.5	5.8	5.9	5.4	5.2	4.7	4.2	4.2	4.2				
4.2	5.7	4.8	5.0	5.1	4.3	4.3	10.0	8.9	5.5	5.9	6.2	7.3	7.7	6.5	6.7	5.8	5.5	5.5	5.5				
5.0	5.0	4.8	3.8	4.3	3.1	3.8	7.8	9.8	8.7	7.5	5.9	6.7	6.5	6.1	5.6	4.9	2.9	2.9	2.9				
4.8	4.4	4.7	4.6	4.6	4.5	4.7	4.6	7.6	7.9	8.2	6.7	5.8	5.9	6.7	6.6	7.9	4.2	4.7	4.7				
5.2	3.9	6.2	4.0	4.6	4.3	5.3	1.7	1.7	11.3	5.7	4.3	9.4	5.2	8.6	3.9	5.8	5.8	5.8	5.8				
5.0	5.4	5.3	5.0	3.2	2.3	3.4	7.1	7.0	8.6	7.5	3.3	6.3	6.9	6.3	4.2	3.3	4.8	4.8	4.8				
5.4	4.0	7.0	9.6	3.1	4.8	7.6	6.4	6.9	16.5	6.8	6.4	9.1	12.1	10.7	11.2	6.9	8.8	8.8	8.8				
...	...	...	...	3.0	3.3	3.0	...	...	...	...	...	...	...	...	...	...	...	...	...
4.3	3.9	4.5	4.5	4.3	4.2	4.3	6.6	6.9	6.9	6.1	5.4	4.8	5.7	5.8	5.7	5.5	5.3	5.3	5.3				
9.9	4.9	4.6	4.7	4.1	3.4	4.5	5.3	6.6	4.4	4.5	5.7	5.5	5.2	5.8	5.3	5.0	5.8	5.8	5.8				
5.2	5.3	5.5	5.0	5.1	4.1	4.8	8.2	9.5	7.1	8.3	7.1	7.8	5.8	6.5	6.4	4.7	5.8	5.8	5.8				
4.6	4.7	4.9	4.7	4.6	4.1	4.3	6.8	6.4	5.5	6.0	5.9	6.1	6.0	5.9	5.7	5.4	5.1	5.1	5.1				
4.6	4.2	4.6	4.1	4.5	4.0	4.5	7.9	6.3	4.8	6.7	4.4	4.8	5.3	5.8	6.0	5.5	5.2	5.2	5.2				
3.5	3.7	4.5	4.3	4.1	3.3	4.3	5.0	6.8	3.9	3.1	4.0	5.7	5.3	6.6	5.5	4.6	4.9	4.9	4.9				
4.5	4.4	4.8	5.2	4.2	3.8	4.4	6.5	6.4	5.9	6.3	5.4	5.4	5.2	4.7	5.9	5.2	5.4	5.4	5.4				
4.9	4.7	4.5	4.5	5.0	4.6	5.6	8.0	7.9	6.7	6.8	6.6	6.1	6.5	6.7	6.7	5.9	6.4	6.4	6.4				
3.8	...	5.0	3.2	3.9	3.0	2.7	8.2	5.6	5.3	7.5	6.9	...	6.8	8.3	8.0	5.7	4.5	4.5	4.5				
4.1	5.3	5.1	5.1	4.5	4.5	3.9	8.0	7.9	6.9	7.1	6.3	6.6	7.1	6.6	6.7	5.5	5.4	5.4	5.4				
4.1	4.3	3.8	4.3	4.1	4.3	4.0	6.3	6.8	5.8	6.1	6.6	6.9	6.7	6.2	6.8	6.8	6.5	6.8	6.8				
3.4	4.2	4.1	4.5	4.2	5.7	4.0	7.7	8.1	6.9	9.0	5.3	6.7	5.5	6.8	6.8	6.1	6.1	6.1	6.1				
3.7	3.8	15.2	4.5	4.4	3.3	3.5	7.8	4.0	5.4	6.6	6.3	4.9	13.0	6.3	7.4	5.1	4.5	4.5	4.5				
4.2	4.0	9.6	4.4	4.6	4.3	5.7	9.0	7.8	5.7	6.3	5.5	5.9	11.8	6.4	6.2	6.1	5.9	5.9	5.9				
5.9	4.6	5.1	4.0	5.6	5.5	5.0	7.7	8.0	6.1	8.5	7.1	7.1	7.3	7.7	6.2	6.5	7.2	7.2	7.2				
4.7	4.7	4.2	5.2	5.0	3.2	3.3	8.6	9.7	9.4	8.6	7.0	8.0	10.2	8.6	8.9	...	5.2	5.2	5.2				
3.0	2.9	2.8	3.2	3.5	2.9	3.3	5.4	4.7	3.4	2.9	4.4	4.1	4.0	3.9	4.5	3.6	3.9	3.9	3.9				
5.3	4.4	5.0	6.1	4.3	2.8	4.9	7.8	9.1	8.1	10.8	10.2	9.0	6.9	8.5	8.0	5.2	5.1	5.1	5.1				
3.7	7.3	...	...	...	...	...	11.6	8.1	18.5	7.4	6.8	6.7	...	...	...	...	...	...	...
5.4	6.4	5.9	5.9	8.2	4.1	15.2	11.5	7.8	5.9	12.7	3.6	6.5	7.5	10.7	8.5	6.4	9.6	9.6	9.6				
3.9	5.9	5.8	5.0	5.0	5.0	5.0	14.4	9.8	13.9	7.7	11.9	15.2	20.9	17.4	13.4	11.7	10.1	10.1	10.1				
...	...	...	4.9	3.0	5.4	6.3	...	...	...	...	...	...	...	...	7.7	4.8	10.0	8.7	8.7
...	...	...	4.9	5.6	5.1	5.9	...	...	...	...	...	...	...	...	9.9	6.7	7.1	6.6	6.6
...	...	...	6.3	6.9	6.6	6.2	...	...	...	...	...	...	...	...	8.7	7.8	7.8	7.4	7.4
...	...	...	7.1	2.1	2.8	3.9	...	...	...	...	...	...	...	...	14.5	11.1	13.2	10.3	10.3
...	...	...	21.8	...	...	...	...	...	...	...	...	...	...	...	2.2	10.7	4.5	5.7	5.7
...	...	...	...	13.7	4.0	2.3	...	...	...	...	...	...	...	...	...	...	...	...	...
13.9	12.7	11.7	13.2	10.5	19.7	16.8	11.5	16.0	13.9	16.4	13.9	15.2	23.6	16.8	9.5	21.5	18.3	18.3	18.3				
...	10.9	...	...	3.6	...	...	...	...	...	...	...	...	...	...	13.5	11.7	11.6	9.9	9.9
...				
...	...	...	...	...	5.8	4.3	...	...	...	...	...	...	...	...	...	2.0	7.6	5.1	5.1
4.1	4.2	4.2	4.2	4.1	3.8	4.0	6.0	5.8	5.2	5.2	5.0	5.0	5.4	5.4	5.5	4.8	4.9	4.9	4.9				

INSOLVENT BANKS.

Since the last annual report, receivers have been appointed for but three national banks, having an aggregate capital of \$250,000. Dividends have been declared in favor of the creditors of these banks as follows:

The First National Bank of Anderson, Ind.....	15 per cent.
The First National Bank of Topeka, Kans.....	30 per cent.
The First National Bank of Norfolk, Va	30 per cent.

During the year dividends have been declared as follows upon banks which had previously failed:

The First National Bank of New Orleans, 30 per cent., making total dividends.....	65 per cent.
The First National Bank of Nevada, at Austin, 15 per cent., making total dividends.....	80 per cent.
The Wallkill National Bank of Middletown, N. Y., 10 per cent., making total dividends..	85 per cent.
The First National Bank of Washington, D. C., 20 per cent., making total dividends.....	50 per cent.
The Crescent City National Bank of New Orleans, 50 per cent., making total dividends ..	50 per cent.
The National Bank of the Commonwealth, N. Y., 100 per cent., making total dividends..	100 per cent.
The Merchants' National Bank of Petersburg, Va., 15 per cent., making total dividends ..	15 per cent.
The First National Bank of Petersburg, Va., 60 per cent., making total dividends.....	60 per cent.
The First National Bank of Mansfield, Ohio, 25 per cent., making total dividends.....	25 per cent.
The First National Bank of Carlisle, Pa., 25 per cent., making total dividends.....	25 per cent.
The Farmers and Citizens' Nat. B'k of Brooklyn, N. Y., 4 per cent., making total dividends..	96 per cent.

The creditors of The National Bank of the Commonwealth, The Waverly National Bank, and The Union Square National Bank, have been paid in full, and dividends have been declared during the past year of 25 per cent. in favor of the shareholders of The Waverly National Bank, and 10 per cent. in favor of the shareholders of The Union Square National Bank. Additional dividends will soon be declared in favor of the creditors of The Merchants' National Bank of Petersburg of 10 per cent., of The Scandinavian National Bank, Chicago, of 15 per cent., and of The National Unadilla Bank of about 13 per cent. Small dividends will also soon be declared in favor of the creditors of The First National Bank of Washington, D. C., The Venango National Bank of Franklin, Pa., and The Merchants' National Bank of Washington, D. C. Assessments have been made under section 12 of the national-bank act, on account of deficiency of assets, upon the shareholders of the following banks: The First National Bank of New Orleans, The Crescent City National Bank of New Orleans, The Eighth National Bank of New York, The Atlantic National Bank of New York, and The Merchants' National Bank of Petersburg; and suits have been directed to be brought against all delinquent shareholders for the enforcement of such liability.

The affairs of The Ocean National Bank of New York are still involved in litigation, but the receiver is of the opinion that the assets of the bank will be sufficient to pay the claims of its creditors in full.

The Comptroller has endeavored as far as possible, by examinations of the banks and by correspondence, to require all national banks to take from their assets all doubtful paper, and stocks and bonds which suffered depreciation from the financial crisis; and it is a cause for congratulation to the public that the prosperity of the national banks, since the organization of the system, has resulted in the accumulation of a large surplus to which such losses can be charged, thus preventing embarrassment both to creditors and shareholders.

Tables giving statistics in reference to insolvent national banks will be found in the appendix.

SAVINGS-BANKS, TRUST AND LOAN COMPANIES, AND STATE BANKS, ORGANIZED UNDER STATE LAWS.

In obedience to the act of Congress approved February 19th, 1873, the Comptroller was able to obtain for his report of last year the necessary information from the State authorities of the condition of the savings-banks in only eight States, and of the State banks in no more than

nine. Some improvement has been made in collecting the reports during the year now closed, as will appear by the statements in the appendix, but only to the extent of two additional States for savings-banks, and six for the banks organized under State laws, making ten of the former and fifteen, in all, of the latter. The returns received at this office of the trust and loan companies are, as they were for the last year, still too meagre to warrant any attempt at a practical or useful exhibit of their agency in the monetary affairs of the country. Letters of inquiry were addressed early in the year to the executive officers of all the States and Territories, to which replies were received, but no reports available for use from any except those above stated; and of these, among the statements given in the appendix, that of the savings-banks of California is unofficial, and that of Illinois in reference to the savings-banks of Chicago only. Some of the States report considerable numbers of institutions bearing the name of savings-banks, but inasmuch as they have capital and declare dividends to stockholders, they are here classed as State banks, without regard to their assumed titles. It will be observed that the reports which are given of the condition of the State banks and savings-banks are, for the most part, dated at or about the close of the calendar year 1873, and they may be generally treated as preceding the date of my annual report by nearly a year. The reason of this is that the official returns of the several States are made to their legislatures, whose sessions generally commence at or after the meeting of Congress, and are not published or received at this Office until my report for the current year has been presented. In addition to the letters asking for the reports of the States, directed to their executive authorities, the Comptroller addressed a circular-letter to the governors of all the States failing to make sufficient returns of their banking institutions, urging them to recommend to their respective legislatures such measures as might be necessary to obtain, for general as well as for local publication, the statistics of all banking institutions authorized by State laws; and he begs leave again to ask the attention of members of Congress to this subject, and for the exertion of their influence to the same purpose upon the authorities of their respective States.* The Comptroller has received replies from several of the governors addressed, warmly approving the recommendations and suggestions of the circular, and promising co-operation.

The tables in the appendix to this report show that in the savings-banks there given, there were, at the close of the year 1873, in the ten States reported, an aggregate of 2,188,619 depositors' open accounts with a total sum to their credit of \$759,946,632, which averages \$347.23 *per capita* of the depositors; and the State banks of the same States had at about the same time \$69,000,000 on deposit.

In the savings-banks of these ten States, which had at the time an aggregate population of 11,733,800, it would appear that no less than one in every five and one-third persons was a depositor. Making allow-

* The following amendment to the constitution of New York was ratified by the popular vote at the last election:

"The legislature shall, by general law, conform all charters of savings-banks, or institutions for savings, to a uniformity of powers, rights, and liabilities; and all charters hereafter granted for such corporations shall be made to conform to such general law, and to such amendments as may be made thereto. And no such corporation shall have any capital stock, nor shall the trustees thereof, or any of them, have any interest whatever, direct or indirect, in the profits of such corporation; and no director or trustee of any such bank or institution shall be interested in any loan or use of any money or property of such bank or institution for savings. The legislature shall have no power to pass any act granting any special charter for banking-purposes; but corporations or associations may be formed for such purposes under general laws."

ance for so many as may have been depositors in several savings-banks, it is safe to estimate one in six of the men, women, and minors, as more or less interested in the condition of these repositories of savings.*

It is not probable that the unreported States have an equal proportion of deposits and depositors to their aggregate populations; but if ten States show such an account of investments and so large a proportion of the people interested in them as this, the other twenty-seven States, with the Territories added, (and with such States as Ohio, Illinois, Kentucky, Missouri, Louisiana, Tennessee, Mississippi, Pennsylvania, Maryland, and others among them as yet unreported,) must be taken to add immensely to the numbers and amounts known and reported. No adequate idea of the importance of these institutions in the great money and credit exchanges of the whole country can be formed, or approximately estimated, until accurate and complete statistics are at command. Eight hundred millions of dollars is too low an estimate of the amount of deposits at the close of the year 1873, in the savings-banks, State banks, and loan and trust companies of the six New England States, New York, and New Jersey alone. According to the census valuation of the real and personal property of these eight States, they were, in 1870, worth \$11,481,692,575, which is but thirty-eight per cent. of the value of all the States and Territories. It must be left to experts to form their own estimate of the grand total of deposits held and employed in the Union by the banks and banking companies other than the national banks. The figures for comparison with these stand thus: At the close of the year 1873 the deposits in the savings-banks of the eight States last named amounted to \$696,353,731, exclusive of those of the State banks and trust and loan companies; in the national banks of the same States, the individual deposits at the same time were \$308,872,886. The progress made by the savings-banks of the eight States already named, as shown by the only statistics known to be reliable, may be seen in the summary here given of their condition in the years 1872-'73 and 1873-'74.

	Deposits.		Number of depositors.		Average deposit.	
	1872-'73.	1873-'74.	1872-'73.	1873-'74.	1872-'73.	1873-'74.
New England.....	\$349,395,377	\$381,207,058	\$4,109,995	\$1,179,484	\$314 77	\$323 19
New York.....	285,286,621	285,520,085	822,642	839,472	346 79	340 12
New Jersey.....	28,562,181	29,626,588	*112,003	*89,715	255 01	330 23
Total.....	663,244,179	696,353,731	2,044,640	2,108,671	324 38	330 23

* Estimated.

More complete statistics, together with exact dates, will be found in the appendix.

SPECIE AND SURPLUS.

The following table exhibits the amount of specie held by the national banks at the dates mentioned—the coin, coin certificates, and

* From official reports it is found that the amount due to depositors by the old savings-banks and post-office savings-banks of the United Kingdom of Great Britain and Ireland was, at the close of the year 1873, \$300,201,061; the number of open accounts being 3,025,489, which gives a *per capita* average of \$99.22, (\$136.42 in the old savings-banks, and \$65.19 in the post-office savings-banks.) This is equal to one depositor to ten and a half of the entire population. So long ago as the year 1850, McCulloch (Commercial Dictionary) gave the number of depositors in the old savings-banks at 1,092,581, the aggregate deposits \$132,912,478, and the average to each depositor, \$121.65. The comparison here intended, both as to amounts invested and rate of progress in the United States, is obvious and striking.

checks payable in coin held by the national banks of the city of New York, being stated separately :

Dates.	Held by national banks in New York City.				Held by other national banks.	Aggregate.
	Coin.	U. S. coin certificates.	Checks payable in coin.	Total.		
Oct. 5, 1868	\$1,698,623 24	\$6,390,140	\$1,536,353 66	\$9,625,116 90	\$3,378,596 49	\$13,003,713 39
Jan. 4, 1869.	1,902,769 48	18,038,520	2,348,140 49	22,289,429 97	7,337,320 29	29,626,750 26
Apr. 17, 1869	1,652,575 21	3,720,040	1,469,826 64	6,842,441 85	3,102,090 30	9,944,532 15
June 12, 1869	2,542,533 96	11,953,680	975,015 82	15,471,229 78	2,983,860 70	18,455,090 48
Oct. 9, 1869.	1,792,740 73	16,897,900	1,013,948 72	19,704,589 45	3,297,816 38	23,002,405 83
Jan. 22, 1870	6,196,036 29	28,501,460	2,190,644 74	36,888,141 03	11,457,242 69	48,345,383 72
Mar. 24, 1870	2,647,908 39	21,872,480	1,069,094 30	25,589,482 69	11,507,060 75	37,096,543 44
June 9, 1870	2,942,400 24	18,660,920	1,163,905 88	22,767,226 12	8,332,211 66	31,099,437 78
Oct. 8, 1870.	1,607,742 91	7,533,900	3,994,006 42	13,135,649 33	5,324,362 14	18,460,011 47
Dec. 28, 1870.	2,268,581 96	14,063,540	3,748,126 87	20,080,248 83	6,227,002 76	26,307,251 59
Mar. 18, 1871.	2,982,155 61	13,099,720	3,829,881 64	19,911,757 25	5,857,409 39	25,769,166 64
Apr. 29, 1871.	2,047,930 71	9,845,080	4,382,107 24	16,275,117 95	6,456,909 07	22,732,027 02
June 10, 1871.	2,249,408 06	9,161,160	3,680,854 92	15,091,422 98	4,833,532 18	19,924,955 16
Oct. 2, 1871.	1,121,869 40	7,590,260	1,163,623 44	9,875,757 84	3,377,240 33	13,252,998 17
Dec. 16, 1871.	1,454,930 73	17,354,740	4,255,631 39	23,065,302 12	6,529,997 44	29,595,299 56
Feb. 27, 1872.	1,493,417 70	12,341,060	3,117,100 90	16,943,578 60	8,559,246 72	25,502,825 32
Apr. 19, 1872.	1,823,659 74	10,102,400	4,715,364 25	16,646,423 99	7,787,475 47	24,433,899 46
June 10, 1872.	3,782,909 64	11,412,160	4,219,419 52	19,414,489 16	4,842,154 98	24,256,644 14
Oct. 3, 1872.	1,920,767 37	5,454,580	.....	6,375,347 37	3,854,409 42	10,229,756 79
Dec. 27, 1872.	1,306,091 05	12,471,940	.....	13,778,031 05	5,269,305 40	19,047,336 45
Feb. 28, 1873.	1,958,759 86	11,539,790	.....	13,498,549 86	2,799,123 67	17,777,673 53
Apr. 25, 1873.	1,344,940 93	11,743,310	.....	13,088,250 93	3,780,557 81	16,868,808 74
June 13, 1873.	1,442,087 71	22,139,090	.....	23,581,177 71	4,368,909 01	27,950,086 72
Sept. 12, 1873.	1,063,200 55	13,522,610	.....	14,585,810 55	5,282,658 90	19,868,469 45
Dec. 26, 1873.	1,376,160 50	18,325,770	.....	19,701,930 50	7,205,107 08	26,907,037 58
Feb. 27, 1874.	1,167,815 09	23,518,645	.....	24,686,460 09	8,679,403 49	33,365,863 58
May 1, 1874.	1,530,282 10	23,454,660	.....	24,984,942 10	7,585,027 16	32,569,969 26
June 26, 1874.	1,842,325 00	13,671,660	.....	15,514,185 00	6,812,022 27	32,326,207 27
Oct. 2, 1874.	1,291,786 56	13,114,480	.....	14,406,266 56	6,834,678 67	21,240,945 23

The surplus of the national banks now amounts, in the aggregate, to nearly \$129,000,000, which is a perpetual and increasing fund to which losses and bad debts may be charged. The Comptroller renews his recommendation of last year, that the limit of the liabilities of any association, person, company, or firm, for money borrowed, as provided in section 29 of the act, be extended to 15 per cent. of capital and surplus for banks located in the redemption cities, and one-tenth of capital and surplus for the other banks.

SMALL NOTES.

The issue of bank-notes of a less denomination than £5 was prohibited in England in 1827, and an act in 1829 provided that no person or corporation in any part of England should "publish, utter, negotiate, or transfer" the notes of any Scotch or Irish bank, of a less denomination than £5, under heavy penalties.

The legislature of New York, by act of April 20, 1830, prohibited the circulation within that State of the notes of other States of a less denomination than \$5, the penalty being the forfeiture of "the nominal amount of such bank-note, bill, or promissory note, with costs of suit;" and on March 31, 1835, the legislature passed an act making it unlawful "for any person or corporation to pay, give, or offer in payment, or in any way circulate or attempt to circulate as money within this State, at any time after the 1st of January, 1845, any bill, note, or other evidence of debt, purporting to be issued by any body-corporate, of a less denomination than \$5, or of a denomination between \$5 and \$10;" the

penalty for violation of the act being four times the nominal value of such bill, note, or evidence of debt. Corporations having banking powers were also prohibited from issuing or putting in circulation notes of a less denomination than \$5, under a penalty of \$100 for each bill put in circulation. This act was superseded by the act of February 28, 1838, which contained still more stringent provisions against the issue and circulation of notes below the denomination of \$5.

The legislature of Pennsylvania also (April 16, 1850) prohibited the issuing of notes of a denomination less than \$5, and another act (April 17, 1861) authorized the issuing of notes of the denominations of one, two, and three dollars to an amount not exceeding twenty per cent. of the capital stock paid in.

The proposition for the repeal of the acts of the legislature of New York upon the subject above cited, constituted one of the principal issues of the political canvass of 1838, which resulted in the election to the gubernatorial office of an eminent citizen of that State (since deceased) who favored their repeal; and these acts were repealed February 21, 1839. The acts prohibiting the circulation of small notes in New York and Pennsylvania could not be enforced while banks in New England and other neighboring States had the right to circulate such issues, and they were therefore generally disregarded. The whole circulation of the country is now, however, under the control of Congress, and an act to prohibit the issue of such notes upon the return to specie payments would apply to every State in the Union. The principle is recognized in section 22 of the national-bank act, which provides "that not more than one sixth part of the notes furnished to an association shall be of a less denomination than \$5, and that after specie payments shall be resumed no association shall be furnished with notes of a less denomination than \$5;" and also in section 3 of the act of June 12, 1870, which prohibits the issue of circulating notes to gold banks of a less denomination than \$5. These provisions have had the effect to prevent the issue of any considerable amount of notes of a less denomination than \$5, the whole amount of such issues in circulation at the present time being \$8,972,841.

The following table exhibits the number and amount of national-bank notes of each denomination which have been issued and redeemed since the organization of the system, and the number and amount outstanding on November 1, 1874:

Denomination.	Number.			Amount.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
1.....	16,548,259 00	11,143,606 00	5,404,653 00	\$16,548,259 00	\$11,143,606 00	\$5,404,653 00
2.....	5,539,113 00	3,755,019 00	1,784,094 00	11,078,226 00	7,510,038 00	3,568,188 00
5.....	39,243,136 00	13,041,605 00	26,202,531 00	196,215,680 00	65,208,025 00	131,007,655 00
10.....	13,337,076 00	3,912,707 00	9,424,369 00	133,370,760 00	39,127,070 00	94,243,690 00
20.....	3,962,109 00	971,608 00	2,990,501 00	79,242,180 00	19,432,160 00	59,810,020 00
50.....	666,950 01	231,556 00	435,394 00	33,347,500 00	11,577,800 00	21,769,700 00
100.....	492,482 00	196,572 00	295,910 00	49,248,200 00	19,657,200 00	29,591,000 00
500.....	17,344 00	11,676 00	5,668 00	8,672,000 00	5,338,000 00	2,834,000 00
1,000.....	5,240 00	4,683 00	557 00	5,240,000 00	4,683,000 00	557,000 00
	79,811,709 00	33,269,032 00	46,543,677 00	532,962,805 00	184,176,899 00	348,785,906 00
	Deduct for fragments of notes lost or destroyed.....				5,246 30	.....
	Add for fragments of notes lost or destroyed.....					5,246 30
					148,171,652 70	348,791,152 30

From this table it will be seen that the total amount now outstanding of national-bank notes below the denomination of \$5 is \$8,972,841. The

total amount now outstanding of legal-tender notes* below the same denomination, (one and two dollar notes,) is \$56,223,525; and the amount of fractional currency is \$48,151,024.

The amount of national-bank notes in circulation under the denomination of \$10 is \$139,980,496; of legal-tender notes, \$107,403,965. If the whole issue of legal-tender and national-bank notes under the denomination of \$5 should be withdrawn, it would place \$65,196,366 of specie in the hands of the people; and if all the paper-money (including fractional currency) under the denomination of \$10 should be withdrawn, it would require \$295,535,485 of specie to take its place.

SECURITY OF CIRCULATING-NOTES.

The following statement exhibits the kinds and amounts of United States registered bonds held by the Treasurer of the United States on the first day of November, 1874, to secure the redemption of the circulating-notes of national banks:

Title of loan.	Authorizing-act.	Rate of interest.	Amount.
Loan of February 8, 1861, (81s).....	February 8, 1861.....	6 per cent....	\$3,959,000
Loan of July and August, 1861, (81s)...	July 17 and August 5, 1861.....	6 per cent....	55,298,050
Loan of 1863, (81s).....	March 3, 1863.....	6 per cent....	30,371,050
Five-twenties of 1862.....	February 25, 1862.....	6 per cent....	288,400
Ten-forties of 1864.....	March 3, 1864.....	5 per cent....	104,463,250
Five-twenties of March 3, 1864.....	March 3, 1864.....	6 per cent....	706,000
Five-twenties of June, 1864.....	June 30, 1864.....	6 per cent....	9,430,750
Five-twenties of 1865.....	March 3, 1865.....	6 per cent....	9,231,200
Five-twenties of 1865, 2d series.....	March 3, 1865.....	6 per cent....	6,899,500
Five-twenties of 1867.....	March 3, 1865.....	6 per cent....	12,732,200
Five-twenties of 1868.....	March 3, 1865.....	6 per cent....	3,298,500
Funded-loan of 1881.....	July 14, 1870, and January 20, 1871.	5 per cent....	134,976,850
United States bonds issued to Pacific railway-companies.....	July 1, 1862, and July 2, 1864.....	6 per cent....	13,767,000
Total.....			385,421,750

From an examination of the table it will be found that these bonds consist of \$145,981,650 of 6 per cent. bonds and \$239,440,100 of 5 per cent. bonds. On October 1, 1870,† the Treasurer held as security for the circulating-notes of the national banks \$342,833,850 of United States bonds, of which only \$95,942,550 were 5 per cent. bonds; from which it appears that there has been during the last four years an increase in the 5 per cent. bonds of \$143,497,550, and a decrease in the 6 per cent. bonds of \$100,909,650.

* Legal-tender notes outstanding, by denominations, November 1st, 1874.

1s.....	\$27,444,403
2s.....	28,779,122
5s.....	51,180,440
10s.....	76,390,525
20s.....	72,014,810
50s.....	22,503,700
100s.....	34,963,000
500s.....	14,413,000
1,000s.....	55,311,000
	383,000,000
Deduct amount destroyed in Chicago fire, (denominations unknown).....	1,000,000
	382,000,000

† On October 1, 1865, the total amount of United States bonds was \$276,230,550, of which only \$76,852,600 were 5 per cent. bonds.

COUNTERFEITS.

From a report made to the Secretary of the Treasury by the chief of the secret service, on August 27, 1873, it appears that the \$10 plate upon which the national-bank notes are printed has been more extensively counterfeited than any other, the plates of twenty-four banks having been thus counterfeited. Ten plates of the \$20 notes and a small number of the \$100 and the \$2 plates have also been counterfeited; all of which plates have been captured and destroyed by the Treasury Department. A full set of lithographic-stones from which were printed notes of the denomination of \$5, together with a considerable amount of notes, were also captured and destroyed; since which time it is believed that no fraudulent issues of this kind have been put in circulation.

A very dangerous counterfeit, of the denomination of \$5, upon The Traders' National Bank, Chicago, has recently appeared, and the genuine notes of this issue are being retired in pursuance of law, as they are redeemed at the Treasury, and there are now but \$50,555 of this denomination remaining in circulation.

The statements contained in the report of the chief of the secret service have been confirmed by correspondence with all the banks whose notes are known to have been counterfeited; and it is believed that the number of counterfeits of the national-bank issues has been continually diminishing since the capture of the plates referred to. There is no doubt that the large amount of engraver's work upon both the faces and backs of the national-bank notes, and the similitude of the designs of each denomination, has tended to prevent the issue of counterfeits; not more than forty-six of the whole six thousand plates which have been engraved for the national banks having been successfully imitated, while under the old State system the counterfeit-notes were numbered by thousands.

A small number of impressions only has been printed from the plates of the denominations of 1s and 2s, and of the 20s, 50s, 100s, 500s, and 1000s. The average number of impressions printed from the \$5 plate does not exceed four thousand, while the number printed from the \$10 plate is considerably less. The Comptroller is informed by the engravers that the plates from which the national-bank notes are printed are capable of printing thirty thousand impressions before they will be rendered unfit for use. The plates of all the denominations are, therefore, with few exceptions, in good condition, and with care a large number of impressions may be printed from them before evidence of wear will become apparent.

The present system of assorting in the Treasurer's Office affords an opportunity to withdraw from circulation, as authorized by law, the genuine notes of all banks, of any denomination which may have been successfully counterfeited; and it is believed that the Comptroller, by availing himself of this opportunity, will be able, in a great measure, to defeat the operations of those engaged in counterfeiting the national-bank circulation. It is certain that a new issue of national-bank notes, differing in design from the present, would tend to increase the number of counterfeits, and, as the plates are not worn to any considerable extent, a large expenditure of money for this purpose at present is entirely unnecessary.

My predecessor, in his reports for 1867 and 1869, called the attention of Congress to the fact that \$17,560 of the unsigned notes of national banks had been purloined from this Office, and stated that the guilty party was tried in the criminal court of the District and convicted; but

that a motion in arrest of judgment was granted by the court upon some defect in the indictment, and the criminal discharged. It is believed that but a small portion of these notes was ever put in circulation, the larger portion having been subsequently destroyed. A few, however, still remain in circulation with forged signatures, and are, from time to time, received with genuine notes, their similarity preventing prompt detection. The Comptroller recommends that an appropriation of \$5,000 be made for the redemption of such of these notes as are outstanding.

AMENDMENTS.

The act of June 20, 1874, has been in operation but a few months, and its provisions in reference to the redistribution of the currency, reserve, and redemption, should be thoroughly tested before any changes are made, and accordingly no amendments thereof are now recommended.

The following amendments to previous acts are recommended: (1) An amendment to section 1 of the act of March 3, 1873, providing that if any shareholder or shareholders of banks whose capital-stock is impaired shall refuse, after three months' notice, to pay the assessment, as provided in said section, a sufficient amount of the capital-stock of such delinquent shareholder or shareholders may be sold to make good the deficiency. (2) An amendment of section 29 of the national-bank act, extending the limit of liabilities of any association, person, company or firm, for money borrowed, from 10 per cent. of the capital paid in, to 15 per cent. of capital and surplus, for banks located in the redemption cities, and one-tenth of capital and surplus for other banks; (3) also prohibiting the deposit of more than 10 per cent. of the capital of a national bank with any private banker, or with any person or association other than a national-banking association. (4) That no national bank shall be liable to make good any deficiency which may hereafter arise in any special deposit made with such bank, unless a receipt shall be produced by the owner of such deposit, in which the liability of the bank shall be distinctly stated; (5) the repeal of the two-cent stamp-tax, or an act providing that all bills of exchange, checks, or receipts in place of checks, drawn upon any bank or banker, shall be subject to a stamp-tax, with a penalty of \$20 for each violation thereof; and (6) providing for the enforcement of the individual liability of shareholders of national banks, which have gone into voluntary liquidation under section 42 of the national-bank act.

The Comptroller renews the recommendations contained in his last two reports, for the passage of an act to prevent the issue and circulation of unauthorized currency, and requiring the word "counterfeit" "altered," or "illegal," to be stamped on all counterfeit and unauthorized issues; also, his recommendation for the repeal of the fourth section of the act of June 1, 1870, so far as it applies to the organization of savings-banks in the District of Columbia, and for the enactment in its stead of a general law in reference to such savings-banks, with judicious conditions and restrictions.

THE OFFICE.

The thanks of the Comptroller are due to the Deputy Comptroller, examiners of banks, chiefs of divisions, and the other employés of this Office for the satisfactory manner in which their duties have been performed during the past year. The business of the Office will be largely increased during the coming year, and it is expected that not less than

\$120,000,000 of mutilated currency will be received, counted and destroyed, and a much larger amount of new currency issued to the banks. The Comptroller and the Deputy Comptroller are required by law to give official bonds for a large amount; and the responsibility for these large sums of money must, of necessity, be delegated to a great degree to the chiefs of divisions and others, whose compensation is at present exceptionally meagre and inadequate, in no case exceeding eighteen hundred dollars. The passage of the bill for the reorganization of the Treasury Department, and making provision for an increase of the compensation of those officers and employes who have fairly earned such recognition by long and faithful service in responsible positions, is respectfully recommended.

THE APPENDIX.

Special attention is called to the carefully-prepared tables contained in the appendix, exhibiting the aggregate resources and liabilities of all the national banks, yearly, for the past twelve years; also showing their condition for the present year at five different periods, arranged by States and redemption-cities, and separate statements of every bank in the Union on the 2d day of October, ultimo; also exhibiting the different kinds of funds held as reserve, and the percentage of reserve to circulation and deposits of the national banks in each of the States and redemption-cities at twenty-four different dates during the years 1870 to 1874, inclusive; also a table, compiled from reports made to the New York clearing-house, showing the average liabilities and reserves of the national banks of that city, weekly, during the months of September and October, for the past five years; also a table showing the amounts and kinds of loans of the New York City banks at corresponding periods for the last five years; the dividends and earnings of the national banks by States and cities, semi-annually, during the past year; also lists of insolvent banks, and banks which have gone into voluntary liquidation; also a statement showing the aggregate number of national-bank notes issued, withdrawn, and outstanding, on November 1, yearly, from 1868 to 1874, inclusive; and a statement of the condition of the State banks and savings-banks organized under the laws of the different States, so far as they could be obtained from official sources.

An index to the tables contained in this report will be found on the following page.

JOHN JAY KNOX,
Comptroller of the Currency.

HON. JAMES G. BLAINE,
Speaker of the House of Representatives.

LIST OF TABLES CONTAINED IN REPORT AND APPENDIX.

	Page.
I. Table showing the resources and liabilities of the national banks in from 1870 to 1874.....	124
II. Table showing the resources and liabilities of the national banks October 2, 1874.....	125
III. Table showing the number of banks in each State, with their capital, bonds, and circulation issued, redeemed, and outstanding.....	126
IV. Table showing the apportionment of the circulation and the amount outstanding, with the excess or deficiency in each State or Territory.....	127
V. Table, arranged by States and Territories, showing the amount of circulation issued and authorized and of legal-tender notes deposited to redeem circulation.....	128
VI. Table, arranged by States and Territories, showing the outstanding circulation of liquidating and insolvent national banks.....	129
VII. Table showing the amount of circulation to be withdrawn from certain banks under the act of June 20, 1874.....	130
VIII. Comparative table, by States and Territories, showing the amount of national-bank circulation, amount <i>per capita</i> , and ratio to wealth, &c.....	130
IX. Table showing the amount of mutilated notes destroyed, yearly, from 1865 to 1874.....	134
X. Table of reserve required and held October 2, 1874, under the national-bank act and act of June 20, 1874; also, the amount released under the last-named act.....	136
XI. Table showing the reserve of the national banks, required and held, at three different dates yearly from 1870 to 1874.....	136
XII. Table showing the amount of United States taxes paid by the national banks yearly, from 1864 to 1874.....	138
XIII. Table showing the amount of taxes collected by the Commissioner of Internal Revenue from State banks, savings-banks, and private banks and bankers, for the fiscal year ending June 30, 1874.....	138
XIV. Table showing the dividends, &c., of the principal joint-stock banks of London, and of the Bank of England.....	140
XV. Table of aggregate dividends and earnings of national banks, with their capital and surplus, (semi-annually,) from September 1, 1869, to September 1, 1874.....	141
XVI. Table showing the ratios of dividends to capital and to capital and surplus, and of net earnings to capital and surplus, March 1, 1869, to September 1, 1874.....	142
XVII. List of insolvent national banks upon which dividends have been declared during the year ending November 1, 1874.....	144
XVIII. Summary of savings-banks and their deposits, number of depositors, &c., in New England, New York, and New Jersey, at similar dates in 1872-'73, and 1873-'74.....	146
XIX. Table showing the specie held by national banks from 1868 to 1874.....	147
XX. Table showing the number and amount of each denomination of national-bank notes issued, redeemed, and outstanding.....	148
XXI. Table showing the amount of each denomination of legal-tender notes outstanding November 1, 1874.....	149
XXII. Table showing the amounts and kinds of United States bonds held as security for circulating notes.....	149
XXIII. Table showing the dividends and earnings of national banks for the year ending September 1, 1874, arranged by States, Territories, and redemption-cities.....	154
XXIV. Table showing the liabilities and reserves of the national banks from 1868 to 1874.....	156
XXV. Table showing the percentage of reserve held to liabilities from 1870 to 1874.....	158
XXVI. Tables, arranged by States, Territories, &c., showing the liabilities and reserve the national banks at five different dates since September 12, 1873.....	160
XXVII. Table showing the average weekly liabilities and reserve of the national banks of New York City in September and October, from 1870 to 1874, as reported to the clearing-house.....	170
XXVIII. Table showing the various kinds of loans of the New York city banks, together with their capital and net deposits.....	170
XXIX. Table showing the aggregate number of notes issued, redeemed, and outstanding from November 1, 1868, to November 1, 1874.....	171
XXX. Table of the national banks in voluntary liquidation, their capital, circulation, &c.....	172
XXXI. Table showing the national banks in voluntary liquidation for consolidation with other banks, with their capital, bonds, circulation, &c.....	174
XXXII. Table showing the national banks in the hands of receivers, with their capital, outstanding circulation, &c.....	175
XXXIII. Table of insolvent banks, with the date of appointment of receivers, amount of claims proved, and dividends paid.....	176
XXXIV. List of national banks that have deposited legal-tender notes to retire circulation.....	177
XXXV. Statistics of savings-banks, derived from official sources.....	178
XXXVI. Statistics of State banks, derived from official sources.....	180

Table of the dividends and earnings of the national banks, with their ratios to capital, and to capital and surplus-fund, for the six months from September 1, 1873, to March 1, 1874.

States, Territories, and cities.	Number of banks.	Capital stock.	Surplus.	Dividends.	Net earnings.	Ratios.		
						Dividends to capital.	Dividends to capital and surplus.	Earnings to capital and surplus.
						Per ct.	Per ct.	Per ct.
Maine.....	63	\$9,640,000 00	\$1,959,693 16	\$587,379 75	\$679,985 89	6.09	5.07	5.86
New Hampshire.....	42	5,135,000 00	947,718 18	249,150 00	384,964 21	4.85	4.10	6.33
Vermont.....	42	7,862,712 50	1,574,034 57	370,135 62	494,118 24	4.71	3.92	5.24
Massachusetts.....	164	40,672,000 00	12,584,780 09	2,078,687 98	2,499,375 67	5.11	3.90	4.69
Boston.....	50	49,900,000 00	11,978,121 16	2,176,922 37	2,718,914 54	4.36	3.52	4.39
Rhode Island.....	62	20,504,800 00	3,731,621 30	865,432 00	1,335,695 32	4.29	3.57	5.51
Connecticut.....	80	25,327,320 00	6,938,890 56	1,300,107 90	1,569,650 30	5.13	4.03	4.86
New York.....	221	35,599,691 00	3,108,392 34	1,669,552 78	1,971,110 47	4.69	3.82	4.51
New York City.....	48	69,235,000 00	21,933,040 72	3,181,551 89	3,731,978 16	4.60	3.49	4.09
Albany.....	7	2,650,000 00	1,300,000 00	139,000 00	211,472 88	5.25	3.52	5.35
New Jersey.....	62	13,858,350 00	3,655,463 12	680,367 50	762,964 95	4.91	3.88	4.36
Pennsylvania.....	157	26,775,240 00	7,207,493 04	1,276,651 10	1,698,259 15	4.77	3.76	5.00
Philadelphia.....	29	16,935,000 00	7,105,791 83	972,250 00	1,035,210 81	5.74	4.04	4.31
Pittsburgh.....	16	9,000,000 00	2,983,604 06	459,000 00	524,023 69	5.10	3.83	4.37
Delaware.....	11	1,523,185 00	425,603 58	78,059 45	82,699 73	5.12	4.01	4.24
Maryland.....	19	2,398,217 50	521,663 27	122,243 88	153,134 78	5.10	4.19	5.24
Baltimore.....	14	11,241,985 00	2,398,602 04	553,925 07	738,870 84	4.92	4.06	5.42
Dist. of Columbia.....	1	252,000 00	30,000 00	10,080 00	16,130 55	4.00	3.57	5.72
Washington.....	3	900,000 00	262,000 00	22,000 00	57,192 09	2.44	1.89	4.92
Virginia.....	22	3,585,000 00	594,653 58	167,695 00	209,243 77	4.68	4.01	5.01
West Virginia.....	17	2,596,000 00	377,254 02	116,610 00	141,133 20	4.50	3.92	4.75
North Carolina.....	10	2,100,000 00	165,690 59	97,500 00	131,935 46	4.64	4.33	5.82
South Carolina.....	12	3,170,000 00	362,358 40	130,000 00	172,733 77	4.10	3.07	4.89
Georgia.....	13	2,840,215 00	437,616 70	152,646 69	137,275 98	5.37	4.66	4.19
Alabama.....	9	1,581,300 00	138,315 64	74,365 00	67,520 64	4.70	3.42	3.93
New Orleans.....	8	4,150,000 00	283,592 49	102,000 00	147,681 53	2.46	2.30	3.33
Texas.....	7	925,000 00	195,630 98	54,000 00	77,637 81	5.84	1.82	6.93
Arkansas.....	2	205,000 00	22,375 00	7,500 00	7,632 22	3.66	3.30	3.36
Kentucky.....	30	6,076,000 00	649,406 51	282,800 00	367,077 79	4.65	4.20	5.46
Louisville.....	6	2,201,500 00	207,264 75	82,500 00	121,062 51	3.75	3.42	5.03
Tennessee.....	23	3,175,507 00	431,332 23	148,316 19	169,979 06	4.67	4.11	4.71
Ohio.....	157	20,358,000 00	4,398,396 37	1,009,942 43	1,348,414 85	4.96	4.08	5.44
Cincinnati.....	5	4,000,000 00	905,000 00	198,000 00	268,127 28	4.95	4.04	5.47
Cleveland.....	6	4,550,000 00	612,815 25	170,500 00	235,211 13	3.75	3.30	4.56
Indiana.....	91	17,662,800 00	4,413,090 97	850,435 00	1,144,303 77	4.82	3.85	5.18
Illinois.....	116	11,428,000 00	2,854,860 77	654,268 98	840,433 33	5.73	4.59	5.88
Chicago.....	18	8,650,000 00	3,015,000 00	347,500 00	661,531 24	4.02	2.98	5.67
Michigan.....	74	8,142,200 00	1,746,432 65	447,852 58	549,122 99	5.50	4.53	5.55
Detroit.....	3	1,900,000 00	680,000 00	110,000 00	167,673 77	5.79	4.26	6.50
Wisconsin.....	40	2,765,000 00	699,710 39	196,306 43	210,605 75	7.10	5.67	6.68
Milwaukee.....	4	750,000 00	283,836 54	34,500 00	52,929 07	4.60	3.34	5.12
Iowa.....	75	5,827,000 00	1,304,355 68	308,706 25	433,197 91	5.30	4.33	6.07
Minnesota.....	32	4,175,000 00	669,018 57	268,914 27	311,378 54	6.44	5.55	6.47
Missouri.....	29	2,685,000 00	476,651 21	100,000 00	*74,555 36	3.72	3.16	*2.36
Saint Louis.....	7	6,360,300 00	809,802 10	209,860 50	257,296 22	3.30	2.83	3.59
Kansas.....	25	1,866,000 00	291,573 91	60,400 00	112,950 92	4.82	4.13	6.44
Nebraska.....	9	975,000 00	163,800 00	47,000 00	35,098 81	6.00	5.00	11.70
Oregon.....	1	250,000 00	22,614 49	39,000 00	72,559 52	5.57	5.40	10.04
California.....	2	700,000 00	200,000 00	160,000 00	192,879 26	6.40	5.94	7.14
San Francisco.....	2	2,500,000 00	202,500 00	16,000 00	102,297 26	2.78	2.06	13.16
Colorado.....	6	575,000 00	49,454 77	20,000 00	22,729 72	4.44	4.00	4.55
Utah.....	3	450,000 00	18,726 58	19,500 00	24,996 44	6.50	6.12	7.84
New Mexico.....	2	300,000 00	5,415 06	.....	7,366 36	.....	.....	5.63
Wyoming.....	2	125,000 00	16,800 00	23,000 00	25,113 33	23.00	19.69	21.50
Idaho.....	1	50,000 00	2,000 00	3,000 00	3,972 29	6.00	5.77	7.64
Dakota.....	1	350,000 00	66,000 00	11,884 97	48,436 67	3.40	2.86	11.64
Montana.....	5	.....	.....	.....	.....	.....	.....	.....
Totals.....	1,967	489,510,323 00	123,469,859 23	23,529,997 51	29,544,119 98	4.81	3.84	4.82

* Loss.

Table of the dividends and earnings of the national banks, with their ratios to capital, and to capital and surplus fund, for the six months from March 1, 1874, to September 1, 1874.

States, Territories, and cities.	Number of banks.	Capital stock.	Surplus.	Dividends.	Net earnings.	Ratios.		
						Dividends to capital.	Dividends to capital and surplus.	Earnings to capital and surplus.
						Per ct.	Per ct.	Per ct.
Maine.....	63	\$9,640,000 00	\$2,141,037 83	\$520,079 75	\$635,618 13	5.40	4.41	5.40
New Hampshire.....	42	5,135,000 00	1,019,620 72	251,400 00	277,577 55	4.90	4.08	4.51
Vermont.....	42	7,862,712 50	1,670,155 29	364,135 62	483,734 32	4.63	3.82	5.08
Massachusetts.....	166	40,762,000 00	12,856,634 65	2,141,275 36	2,717,356 36	5.23	3.99	5.07
Boston.....	51	50,800,000 00	13,011,170 17	2,337,620 00	2,778,141 59	4.66	3.70	4.40
Rhode Island.....	62	20,504,800 00	4,051,494 09	891,022 00	1,164,632 46	4.35	3.63	4.40
Connecticut.....	80	25,427,320 00	7,227,990 63	1,332,474 90	1,546,451 73	5.24	4.08	4.74
New York.....	220	35,164,691 00	8,111,941 43	1,598,024 28	1,877,797 23	4.54	3.69	4.43
New York City.....	49	68,500,000 00	22,653,831 36	3,264,504 50	4,342,465 77	4.77	3.58	4.76
Albany.....	7	2,650,000 00	1,350,000 00	133,000 00	154,751 14	5.02	3.33	3.87
New Jersey.....	62	13,858,350 00	3,673,975 81	701,367 50	817,826 88	5.06	4.00	3.52
Pennsylvania.....	156	26,761,590 00	7,435,684 50	1,365,441 10	1,574,945 35	5.10	3.99	4.61
Philadelphia.....	29	16,935,000 00	7,189,152 36	970,560 00	1,079,686 77	5.73	4.02	4.48
Pittsburgh.....	16	9,000,000 00	3,055,927 64	469,000 00	605,003 87	5.43	4.66	5.02
Delaware.....	11	1,523,185 00	429,492 11	78,409 45	86,984 73	5.15	4.02	4.46
Maryland.....	18	2,298,217 50	541,575 49	120,792 32	154,398 64	5.26	4.25	5.44
Baltimore.....	15	11,541,985 00	2,434,466 94	660,588 25	651,318 84	5.72	4.73	4.66
Dist. of Columbia.....	1	252,000 00	32,000 00	10,080 00	14,475 47	4.00	3.55	5.10
Washington.....	3	900,000 00	268,000 00	72,000 00	55,098 62	8.00	6.16	4.72
Virginia.....	21	3,585,000 00	636,247 20	153,795 00	193,112 11	4.35	3.70	4.58
West Virginia.....	17	2,596,000 00	399,261 12	110,610 60	127,274 66	4.26	3.69	4.25
North Carolina.....	11	2,200,000 00	181,445 71	103,674 65	132,153 82	4.71	4.35	5.55
South Carolina.....	12	3,135,000 00	361,760 35	133,875 00	101,301 26	4.27	3.83	2.90
Georgia.....	13	2,835,000 00	463,339 40	131,456 44	154,804 71	5.34	4.39	4.69
Alabama.....	9	1,635,000 00	134,893 28	94,335 00	103,428 19	5.77	5.27	5.78
New Orleans.....	8	4,150,000 00	285,668 68	150,000 00	213,194 36	3.61	3.28	4.81
Texas.....	2	995,000 00	223,173 17	93,000 00	107,551 70	9.35	7.63	8.83
Arkansas.....	2	205,000 00	23,750 00	6,875 00	8,750 73	3.35	3.01	3.83
Kentucky.....	30	6,126,000 00	711,549 47	296,025 00	359,515 05	4.83	4.33	5.26
Louisville.....	6	2,401,500 00	241,724 73	120,075 00	153,681 48	5.00	4.54	5.81
Tennessee.....	22	3,275,300 00	444,590 23	178,466 73	216,791 70	5.45	4.80	5.83
Ohio.....	157	20,383,000 00	4,562,344 45	1,085,683 19	1,269,664 94	5.33	4.35	5.09
Cincinnati.....	5	4,000,000 00	945,000 00	222,000 00	255,106 82	5.55	4.49	5.16
Cleveland.....	6	4,550,000 00	634,879 41	222,500 00	256,544 00	4.89	4.27	4.93
Indiana.....	91	17,613,200 00	4,532,842 38	985,935 00	1,197,597 30	5.60	4.45	5.41
Illinois.....	118	11,561,333 00	2,984,860 09	811,654 34	937,588 74	7.02	5.58	6.44
Chicago.....	18	8,650,000 00	3,277,000 00	322,500 00	536,730 09	3.73	2.70	4.50
Michigan.....	73	8,047,200 00	1,828,691 87	389,160 00	530,633 53	4.84	3.94	5.37
Detroit.....	3	1,900,000 00	720,000 00	105,000 00	178,134 43	5.50	4.01	6.80
Wisconsin.....	42	2,935,000 00	754,044 19	147,402 81	226,703 87	5.02	4.00	6.15
Milwaukee.....	4	750,000 00	288,821 97	36,500 00	47,045 93	4.87	3.51	4.53
Iowa.....	75	5,867,000 00	1,334,516 93	408,025 00	428,801 48	6.95	5.67	5.95
Minnesota.....	31	4,300,000 00	741,763 86	250,050 00	365,734 14	5.82	4.96	7.25
Missouri.....	28	2,835,000 00	500,509 74	110,500 00	172,171 90	3.90	3.31	5.16
Saint Louis.....	7	6,360,300 00	831,106 84	236,860 50	282,840 34	3.72	3.29	3.93
Kansas.....	24	1,765,000 00	285,440 75	97,900 00	101,447 47	5.74	4.92	5.10
Nebraska.....	10	925,000 00	123,463 33	159,500 00	100,884 53	17.24	15.21	9.63
Oregon.....	1	250,000 00	50,000 00	15,000 00	30,232 72	6.00	5.00	10.07
California.....	3	700,000 00	27,904 78	46,000 00	63,662 39	6.57	6.32	8.75
San Francisco.....	2	2,500,000 00	212,000 00	165,000 00	179,791 66	6.60	6.08	6.63
Colorado.....	8	675,000 00	242,500 00	121,000 00	94,394 62	17.93	13.19	10.29
Utah.....	3	450,000 00	66,306 41	12,000 00	29,696 55	2.67	2.32	5.75
New Mexico.....	2	300,000 00	23,248 68	19,500 00	23,914 09	6.50	6.03	7.40
Wyoming.....	2	125,000 00	10,237 05	.....	9,267 61	.....	.....	6.85
Idaho.....	1	100,000 00	18,800 00	20,000 00	21,802 47	20.00	16.23	18.35
Dakota.....	1	50,000 00	2,400 00	2,250 00	2,666 42	4.50	4.29	5.09
Montana.....	5	350,000 00	69,500 00	41,462 93	3,926 31	11.80	9.88	0.94
Totals.....	1,971	489,938,284 00	128,364,039 09	24,929,306 56	30,036,811 37	5.09	4.03	4.86

REPORT ON THE FINANCES.

Table of the state of the lawful-money reserve of the national banks of the

STATES AND

	Dates.	No. of banks.	Circulation and deposits.	Reserve re- quired.	Reserve held.	Ratio of reserve.
						<i>Per cent</i>
1	Jan. 6, 1868.	1,418	\$405,322,366	\$60,798,353	\$96,873,050	23.9
2	April 6, 1868.	1,418	412,251,361	61,837,703	94,143,672	22.8
3	July 6, 1868.	1,414	419,787,829	62,968,177	100,782,520	94
4	Oct. 5, 1868.	1,422	414,776,428	62,216,475	95,252,448	92.9
5	Jan. 4, 1869.	1,408	406,128,844	60,919,326	92,999,217	92.9
6	Apr. 17, 1869.	1,400	394,615,851	59,192,376	82,523,406	90.9
7	June 12, 1869.	1,400	395,378,414	59,306,761	85,673,334	91.6
8	Oct. 9, 1869.	1,398	394,376,119	59,156,419	80,965,648	90.5
9	Jan. 22, 1870.	1,396	401,856,663	60,278,409	93,426,468	93.2
10	Mar. 24, 1870.	1,397	405,122,511	60,758,912	92,378,752	92.8
11	June 9, 1870.	1,396	407,788,659	61,166,299	92,037,332	92.6
12	Oct. 8, 1870.	1,400	405,984,755	60,897,713	84,777,956	90.9
13	Dec. 28, 1870.	1,430	407,721,473	61,158,221	85,723,329	91
14	Mar. 18, 1871.	1,465	426,501,497	63,975,285	95,615,960	92.4
15	Apr. 29, 1871.	1,462	436,553,543	65,783,333	98,698,874	92.6
16	June 10, 1871.	1,497	445,275,395	66,791,309	101,700,605	92.8
17	Oct. 2, 1871.	1,537	467,619,031	70,142,855	98,946,184	91.2
18	Dec. 16, 1871.	1,564	465,947,077	69,892,062	91,728,626	91.7
19	Feb. 27, 1872.	1,566	484,197,695	72,629,654	102,275,001	91.1
20	Apr. 19, 1872.	1,616	487,394,283	73,109,142	98,012,845	90.2
21	June 10, 1872.	1,626	490,841,566	73,626,235	101,821,660	90.7
22	Oct. 3, 1872.	1,689	509,415,295	76,435,968	97,765,876	91.2
23	Dec. 27, 1872.	1,707	503,568,806	75,535,321	102,069,282	90.3
24	Feb. 28, 1873.	1,717	521,394,885	78,209,233	108,246,881	90.6
25	Apr. 25, 1873.	1,732	522,649,052	78,428,804	105,693,322	90.2
26	June 13, 1873.	1,737	527,741,608	79,204,426	108,935,374	90.6
27	Sept. 12, 1873.	1,747	536,925,203	80,593,659	110,456,096	90.6
28	Dec. 26, 1873.	1,749	486,180,769	72,985,967	101,120,726	90.8
29	Feb. 27, 1874.	1,748	510,946,655	76,700,872	115,577,200	92.6
30	May 1, 1874.	1,751	521,953,283	78,351,858	112,637,640	91.6
31	June 26, 1874.	1,755	522,874,375	43,173,243	111,464,693	93.8
32	Oct. 2, 1874.	1,774	527,506,306	44,077,914	100,641,694	94.3

NOTE.—Prior to June 20, 1874, the required reserve in States and Territories was 15 per

REDEMPTION

1	Jan. 6, 1868.	224	439,653,338	100,913,335	146,041,738	33.2
2	Apr. 6, 1868.	225	429,084,929	107,271,231	130,148,347	30.3
3	July 6, 1868.	225	493,814,623	123,453,505	160,352,080	32.5
4	Oct. 5, 1868.	223	440,170,650	110,042,664	139,227,396	31.6
5	Jan. 4, 1869.	220	428,310,661	107,077,065	140,320,761	32.7
6	Apr. 17, 1869.	220	400,006,281	100,001,571	115,570,842	28.9
7	June 12, 1869.	219	425,263,390	106,315,832	125,468,496	29.5
8	Oct. 9, 1869.	219	403,632,332	100,908,081	127,256,066	31.5
9	Jan. 22, 1870.	218	447,831,836	111,957,959	155,898,260	34.8
10	Mar. 24, 1870.	218	446,089,472	111,522,368	143,139,798	32.1
11	June 9, 1870.	216	460,563,192	115,140,797	147,754,311	32.1
12	Oct. 8, 1870.	213	409,354,636	102,338,658	118,633,295	29
13	Dec. 28, 1870.	218	423,129,056	105,782,421	124,066,544	29.3
14	Mar. 18, 1871.	223	469,716,268	117,429,067	138,670,665	29.5
15	Apr. 29, 1871.	225	478,079,967	119,519,991	144,809,918	30.3
16	June 10, 1871.	226	504,449,317	126,112,328	159,704,311	31.6
17	Oct. 2, 1871.	230	484,634,132	121,158,532	134,463,829	27.8
18	Dec. 16, 1871.	226	456,721,899	114,180,474	126,916,204	27.8
19	Feb. 27, 1872.	228	475,032,357	118,758,089	126,440,065	26.6
20	Apr. 19, 1872.	227	461,111,331	115,277,832	124,840,245	27.1
21	June 10, 1872.	227	500,037,031	125,009,257	144,672,289	28.9
22	Oct. 3, 1872.	230	443,845,782	110,961,445	112,152,056	25.3
23	Dec. 27, 1872.	233	462,035,037	115,508,759	123,136,827	26.7
24	Feb. 28, 1873.	230	478,040,388	119,510,097	122,710,780	25.3
25	Apr. 25, 1873.	230	465,796,482	116,449,120	119,676,330	25.7
26	June 13, 1873.	231	502,959,230	125,739,807	145,209,534	28.9
27	Sept. 12, 1873.	229	475,521,916	118,880,480	118,679,153	25
28	Dec. 26, 1873.	227	453,081,026	113,270,257	127,402,586	28.1
29	Feb. 27, 1874.	227	518,570,014	129,642,504	152,940,175	30.6
30	May 1, 1874.	227	523,075,980	130,768,995	155,563,677	29.5
31	June 26, 1874.	228	528,619,121	106,380,827	159,275,638	37.4
32	Oct. 2, 1874.	230	521,561,727	106,136,122	141,307,997	34

NOTE.—Prior to June 20, 1874, the required reserve in redemption cities was 25 per

COMPTROLLER OF THE CURRENCY.

157

United States at various dates from January 6, 1868, to October 2, 1874.

TERRITORIES.

[illegible]

centum of circulation and deposits. Since that date it is 15 per centum of deposits only.

CITIES.

18,466,810	15,538,758	78,167,690	27,063,480	6,805,000	1
18,456,737	13,575,641	49,654,519	27,111,450	21,350,000	2
24,101,596	18,696,932	63,918,932	12,994,620	40,640,000	3
19,904,737	9,686,044	53,418,905	2,382,710	53,335,000	4
21,037,196	24,458,946	47,514,619		47,260,000	5
18,545,227	6,768,826	43,661,789		46,595,000	6
19,304,317	15,882,535	44,701,644		45,580,000	7
17,287,548	20,415,157	47,503,961		42,050,000	8
21,587,029	43,008,597	49,256,634	\$17,956,000	24,090,000	9
23,304,763	32,703,399	44,720,616	19,881,000	22,530,000	10
25,618,085	24,205,235	53,718,011	21,403,000	22,810,000	11
22,21,494	12,108,149	41,737,662	19,136,000	23,440,000	12
20,828,052	20,199,998	41,680,488	20,498,000	20,860,000	13
28,449,035	19,416,341	53,251,289	20,599,000	16,935,000	14
29,413,318	15,788,997	65,006,031	21,581,572	13,020,000	15
33,061,561	14,181,640	81,923,110	19,248,000	11,290,000	16
31,241,785	10,226,741	66,848,233	20,322,070	5,825,000	17
28,741,375	23,273,114	52,633,689	16,633,026	5,635,000	18
30,692,217	19,504,567	55,118,281	16,195,000	4,930,000	19
29,893,416	17,035,006	60,822,823	13,969,000	3,190,000	20
34,733,421	18,040,032	78,001,259	12,092,577	2,805,000	21
28,173,633	8,279,613	59,356,810	8,632,000	1,220,000	22
30,074,456	17,068,954	57,358,477	5,600,000	775,000	23
32,486,648	15,998,022	54,816,110	2,115,000	320,000	24
29,797,236	15,301,659	56,732,435	1,370,000		25
34,859,208	26,234,795	63,205,531		385,000	26
32,279,437	17,796,781	50,067,935		175,000	27
21,843,566	24,620,394	58,943,716			28
34,463,818	30,890,661	58,620,696			29
33,717,715	30,138,364	54,062,598			30
35,508,075	20,069,256	58,423,307			31
31,142,306	18,865,654	47,082,343		80,000	32
		42,053,000		5,162,094	32

centum of circulation and deposits. Since that date it is 25 per centum of deposits only.

Table showing for twenty-four different dates during the years 1870 to 1874, inclusive, the per cities of

	States and Territories.	1870					1871				
		Jan. 22.	Mar. 24.	June 9.	Oct. 8.	Dec. 28.	Mar. 18.	Apr. 29.	June 10.	Oct. 2.	Dec. 16.
		Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.
1	Maine	22.5	22.6	22.0	20.6	22.4	21.8	22.3	22.6	21.5	18.2
2	New Hampshire	23.6	21.5	22.3	22.1	21.2	25.0	22.8	25.5	23.3	21.0
3	Vermont	21.7	19.5	20.7	19.6	20.6	20.6	20.6	21.3	20.8	18.4
4	Massachusetts	24.8	22.3	21.7	20.8	20.2	22.6	23.0	22.1	20.4	18.6
5	Rhode Island	20.2	17.4	18.4	19.7	18.3	18.3	19.1	20.5	18.3	16.5
6	Connecticut	25.8	24.1	24.6	22.0	22.7	24.2	25.8	25.1	19.6	21.6
7	New York	23.4	22.1	21.8	20.3	19.5	24.0	22.3	22.1	19.7	18.2
8	New Jersey	24.9	22.7	24.2	22.1	22.1	23.6	22.8	24.3	22.2	21.2
9	Pennsylvania	22.4	24.0	22.5	20.1	20.5	21.8	22.1	22.0	19.2	18.4
10	Delaware	25.1	24.6	19.5	22.7	19.3	20.7	20.6	20.4	22.1	17.9
11	Maryland	27.5	28.2	30.6	27.3	27.5	26.0	24.1	26.4	29.3	24.5
12	District of Columbia										
13	Virginia	16.0	16.7	17.8	15.4	18.0	17.5	16.4	17.6	16.8	18.9
14	West Virginia	19.6	19.9	18.9	17.4	17.1	16.2	16.9	17.3	20.1	20.0
15	North Carolina	25.3	24.8	21.5	22.8	18.6	22.2	20.7	21.9	18.0	21.4
16	South Carolina	26.6	20.8	21.4	21.1	21.6	24.5	31.9	23.1	18.9	17.3
17	Georgia	30.1	30.8	28.1	29.1	28.0	25.5	30.4	28.5	19.4	19.3
18	Florida										
19	Alabama	30.9	17.5	10.7	17.9	61.5	40.0	31.1	34.7	15.8	27.2
20	Texas	46.2	49.6	45.7	39.9	34.5	41.4	50.1	40.0	38.0	31.1
21	Arkansas	8.6	22.9	19.6	10.5	13.8	14.4	9.7	10.5	20.6	11.4
22	Kentucky	27.2	27.3	24.2	20.4	22.4	20.0	19.4	20.3	22.8	18.7
23	Tennessee	26.9	24.7	24.1	22.3	24.9	21.9	21.0	23.2	19.2	21.7
24	Ohio	21.2	21.3	20.8	19.9	20.9	21.1	21.4	22.4	21.5	21.0
25	Indiana	18.4	19.3	20.9	19.7	18.8	20.0	22.3	23.9	22.7	19.6
26	Illinois	22.3	24.7	26.2	20.3	23.3	22.1	21.4	24.8	22.0	22.1
27	Michigan	23.5	21.0	22.5	19.5	21.8	24.6	24.6	24.1	24.2	22.4
28	Wisconsin	24.4	23.1	24.2	21.8	23.2	22.8	22.7	24.5	23.3	23.0
29	Iowa	22.9	24.6	24.4	21.5	22.9	21.9	22.5	24.6	23.9	21.6
30	Minnesota	16.8	20.1	24.9	23.4	19.2	17.1	19.4	21.6	24.4	19.1
31	Missouri	24.3	26.9	28.3	21.2	23.5	20.1	20.8	20.9	18.4	19.3
32	Kansas	21.3	24.3	23.2	20.1	19.6	21.2	22.3	15.8	21.2	20.4
33	Nebraska	30.4	30.0	33.3	28.0	24.1	25.0	28.8	28.1	24.9	24.0
34	Oregon	29.2	32.0	32.1	24.1	24.3	34.1	35.0	33.1	27.4	20.9
35	California										
36	Colorado	27.9	32.3	40.7	44.1	36.4	27.7	23.4	27.1	28.2	23.5
37	Utah		6.4	3.5	13.5	25.2	10.4	15.9	15.0	12.6	16.3
38	New Mexico							18.6	9.9	28.4	13.2
39	Wyoming							27.3	39.5	40.0	35.7
40	Idaho	13.6	15.3	17.8	27.9	29.4	15.8	17.2	17.9	20.3	16.0
41	Dakota										
42	Montana	15.1	18.0	42.2	18.6	26.3	30.0	13.2	22.2	15.1	18.2
	Averages	23.2	22.8	22.6	20.9	21.0	22.4	22.5	22.8	20.8	19.7
	Redemption cities.										
1	New York	37.8	32.2	32.4	28.5	29.0	28.1	29.0	31.7	26.7	27.6
2	Boston	31.7	30.0	29.5	29.6	28.9	32.7	31.0	29.9	27.1	26.6
3	Philadelphia	32.3	33.5	35.0	28.9	29.9	29.9	31.3	30.6	25.0	26.9
4	Albany	41.6	43.4	44.5	38.2	41.2	39.6	41.8	48.7	36.6	34.0
5	Pittsburgh	27.7	27.4	28.6	29.2	27.2	27.3	27.2	27.6	29.3	24.3
6	Baltimore	31.3	31.1	31.5	26.1	29.2	28.1	29.0	30.1	26.0	27.2
7	Washington	26.6	27.5	27.4	27.3	23.9	28.6	34.0	34.4	24.3	24.0
8	New Orleans	43.2	28.8	28.8	22.1	32.5	32.3	33.5	30.9	22.0	14.9
9	Louisville	28.4	31.4	27.6	32.0	28.2	27.0	30.0	27.8	29.5	25.8
10	Cincinnati	28.4	29.0	28.9	27.9	30.8	28.9	32.6	34.2	35.7	27.5
11	Cleveland	29.7	28.7	27.5	26.3	26.4	31.0	28.3	29.3	28.8	28.7
12	Chicago	30.4	30.6	29.4	30.7	30.1	29.4	32.0	35.0	31.3	38.5
13	Detroit	29.9	28.3	33.3	32.2	30.4	36.7	32.0	36.2	33.6	29.5
14	Milwaukee	32.1	31.5	37.4	32.9	26.8	23.3	34.6	40.5	31.0	25.3
15	Saint Louis	31.5	31.6	32.5	27.1	27.7	25.0	28.8	32.3	30.8	26.4
16	Leavenworth	34.7	35.7	38.4	23.8	25.5	22.2	26.8	19.2	18.7	22.6
17	San Francisco						219.0	109.5	74.1	17.1	57.5
	Averages	37.8	32.1	32.1	29.0	29.3	29.5	30.3	31.7	27.4	27.8

centage of reserve to circulation and deposits in each of the States, Territories, and redemption the Union.

1872					1873					1874			
Feb. 27.	Apr. 19.	June 10.	Oct. 3.	Dec. 27.	Feb. 28.	Apr. 25.	June 13.	Sept. 12.	Dec. 26.	Feb. 27.	May 1.	June 26.	Oct. 2.
Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.
21.5	18.4	22.0	19.4	19.8	23.1	19.5	19.9	21.4	20.0	24.6	22.9	47.9	41.1
22.2	20.2	20.2	21.6	21.5	21.3	19.3	21.2	20.3	22.6	23.1	22.3	52.7	48.4
18.7	16.9	17.9	17.6	17.7	17.4	18.2	18.6	18.7	18.8	20.2	18.4	48.6	39.8
20.6	19.4	19.9	20.2	20.4	21.3	20.0	20.2	20.0	20.3	22.5	22.4	42.3	38.0
17.7	17.0	17.4	17.6	17.7	17.6	18.2	18.6	18.6	18.0	19.1	18.2	43.7	38.7
24.0	20.7	22.7	20.3	24.5	22.7	23.2	23.5	21.9	22.9	24.7	21.8	54.0	45.5
21.0	19.9	19.4	18.5	20.0	20.8	19.6	19.0	20.2	21.0	24.4	20.2	31.9	30.7
22.2	22.1	22.7	20.8	21.4	22.3	21.9	22.0	21.6	23.8	26.5	22.4	39.6	36.0
21.4	21.2	19.4	18.9	18.7	19.5	20.3	19.3	20.3	20.7	22.0	20.0	36.0	29.8
21.6	16.8	21.0	20.3	18.0	17.7	17.1	18.1	20.2	19.8	18.4	17.5	31.6	29.1
24.6	21.7	24.0	24.2	23.4	23.4	23.6	22.6	24.6	22.6	25.9	23.8	46.2	39.3
30.8	38.5	32.7	28.1	33.4	34.2	30.7	38.0	34.1	31.1	35.5	38.1	50.5	46.5
18.6	18.4	18.4	14.2	17.7	16.4	16.4	18.3	17.0	18.7	17.4	17.1	28.1	23.9
19.7	15.9	16.5	16.9	19.1	19.1	18.2	18.4	17.8	18.0	19.9	17.0	34.0	31.4
22.0	20.9	19.6	18.7	21.4	19.8	17.2	22.2	16.4	21.2	21.3	20.7	35.0	28.0
23.2	20.4	22.5	17.8	19.0	21.9	14.5	17.1	12.4	16.1	26.7	26.3	38.7	33.8
25.9	24.4	21.2	21.5	31.0	21.9	17.2	19.7	14.4	23.3	20.8	20.2	47.1	35.4
28.9	28.0	28.9	16.5	28.2	24.6	22.7	24.6	18.8	29.6	36.1	36.3	70.2	52.8
35.7	39.7	33.8	26.6	34.7	31.6	33.0	40.1	35.4	34.5	42.8	43.8	55.8	46.5
29.4	11.6	19.6	14.6	17.3	13.5	13.2	27.4	17.2	20.8	26.2	16.2	28.8	26.1
18.6	18.1	17.9	18.1	19.5	20.8	17.9	18.5	20.9	18.5	19.9	19.7	54.7	43.4
21.1	21.3	21.6	16.5	19.3	20.7	20.8	22.9	18.4	23.3	22.7	23.2	35.5	30.6
20.8	19.4	20.5	18.1	19.1	20.7	19.6	19.8	20.4	19.2	20.5	23.1	35.8	32.9
19.0	20.6	22.2	19.4	18.7	19.3	21.4	20.0	18.2	18.5	19.8	21.5	41.7	37.9
22.8	20.5	23.9	19.3	20.2	23.1	22.1	24.0	23.9	22.9	24.2	24.7	42.8	37.9
21.2	19.5	19.0	18.8	19.8	19.9	18.6	18.2	18.0	19.5	20.0	18.8	34.0	32.5
22.4	20.0	21.1	22.1	22.0	20.8	19.7	20.1	23.2	23.1	22.9	23.3	35.1	32.8
22.0	22.6	23.8	18.6	19.8	20.2	20.7	24.5	22.2	21.2	21.8	23.7	40.7	28.8
17.0	16.5	21.7	19.7	19.5	17.1	16.9	21.2	25.9	19.1	18.5	19.0	32.9	25.7
19.9	19.6	22.9	16.8	19.3	20.2	21.8	20.1	19.1	18.1	19.6	22.0	35.2	31.4
18.0	21.9	23.7	22.2	18.7	19.3	22.1	21.9	21.0	16.7	17.4	17.9	26.2	30.8
16.9	21.0	27.0	22.5	19.5	22.3	19.0	30.0	25.5	17.0	21.7	23.5	30.2	30.8
24.3	23.7	28.4	27.6	32.5	29.3	30.8	39.5	30.5	34.6	27.8	31.6	37.9	33.2
21.6	24.6	24.7	26.1	32.7	28.4	21.0	22.8	22.9	27.1	15.6	21.3	21.9	19.0
11.6	9.3	7.4	6.9	17.3	12.6	16.9	19.9	13.4	14.8	12.4	17.7	28.0	35.7
21.5	7.8	12.1	17.2	16.3	21.8	19.9	22.6	11.3	21.0	17.0	13.2	41.1	22.6
25.3	14.9	10.7	16.9	31.1	22.3	25.7	27.0	17.7	30.3	22.2	27.9	24.2	21.7
13.6	21.1	48.1	16.6	18.6	17.5	13.4	19.4	15.5	29.9	21.2	22.8	41.7	26.9
14.0	14.2	13.7	16.0	24.9	25.8	21.0	16.1	25.3	26.1	14.2	19.1	44.6	25.6
					23.4	19.8	19.6	29.8	29.5	21.9	19.6	25.9	19.9
21.1	20.1	20.7	19.2	20.3	20.8	20.2	20.6	20.5	20.8	22.6	21.6	38.8	34.3
25.3	26.6	29.1	24.4	25.7	24.8	24.7	25.2	23.3	29.7	31.7	30.4	34.8	33.4
26.1	26.2	27.4	24.5	25.9	24.9	25.6	26.8	23.2	22.8	27.8	27.6	33.9	29.8
27.0	27.7	31.4	26.7	27.3	26.3	26.5	26.1	25.8	29.2	32.1	29.4	35.8	32.8
32.1	30.8	34.7	32.0	35.7	32.1	31.6	38.5	35.5	36.3	42.3	35.7	51.8	46.4
28.0	23.5	25.9	24.8	25.3	25.2	26.0	28.1	27.3	27.9	28.9	27.1	46.9	36.7
25.8	26.8	27.1	26.6	27.5	24.6	26.2	27.9	24.7	28.7	30.7	30.5	46.8	37.9
35.0	34.4	34.9	22.4	17.0	16.4	26.7	18.8	17.5	25.1	23.6	29.7	54.5	34.7
31.1	28.9	26.4	21.1	24.8	22.5	24.2	26.3	23.2	23.9	26.6	33.9	50.1	31.6
24.8	24.2	25.9	26.5	24.1	27.3	28.8	23.9	26.2	24.8	27.4	26.2	53.2	28.2
26.0	25.1	28.1	28.8	30.6	26.2	26.9	29.7	29.3	29.2	27.3	30.8	37.3	35.2
27.8	39.9	24.3	27.8	27.3	30.9	25.4	24.9	22.5	29.3	28.2	28.5	43.8	40.7
30.5	29.2	29.4	27.7	30.9	31.5	27.1	31.6	29.4	30.8	32.0	32.8	46.0	43.4
28.2	25.0	27.3	27.0	30.0	28.7	27.6	29.6	27.4	31.2	30.2	26.7	42.1	40.7
26.9	22.4	26.7	20.6	29.3	25.5	25.1	35.3	32.7	29.4	29.9	30.9	61.8	34.9
31.4	24.8	30.8	23.5	28.6	25.9	26.2	25.2	25.4	25.2	26.4	26.9	40.0	31.7
20.3													
48.1	35.1	39.2	16.4	21.1	21.1	18.0	31.4	33.8	21.9	24.2	22.3	31.1	19.6
26.6	27.1	28.9	25.3	26.7	25.7	25.7	28.9	24.9	28.1	30.6	29.7	37.4	33.9

REPORT ON THE FINANCES.

Lawful money-reserve of the national banks, as shown by the reports

	States and Territories.	Number of banks.	Circulation and deposits.	Reserve required, 15 per cent.	Reserve held.	Ratio of reserve.
1	Maine	63	\$14, 119, 224	\$2, 117, 884	\$2, 830, 410	20. 6
2	New Hampshire	42	7, 334, 318	1, 100, 148	1, 656, 132	22. 6
3	Vermont	42	10, 692, 879	1, 603, 932	2, 006, 662	18. 8
4	Massachusetts	166	56, 261, 751	8, 439, 263	11, 416, 476	20. 3
5	Rhode Island	62	20, 921, 798	3, 132, 259	3, 770, 651	18. 1
6	Connecticut	80	30, 126, 560	4, 518, 984	6, 896, 831	22. 9
7	New York	221	73, 298, 407	10, 994, 761	15, 380, 312	21. 1
8	New Jersey	62	27, 019, 417	4, 052, 913	6, 439, 856	23. 8
9	Pennsylvania	156	50, 831, 834	7, 624, 775	10, 503, 936	20. 7
10	Delaware	11	2, 668, 526	400, 324	530, 692	19. 8
11	Maryland	19	4, 005, 036	600, 755	904, 906	22. 6
12	District of Columbia	1	604, 287	90, 643	206, 338	34. 1
13	Virginia	22	7, 861, 123	1, 179, 168	1, 472, 332	18. 7
14	West Virginia	17	4, 799, 954	719, 993	863, 998	18. 1
15	North Carolina	10	4, 348, 841	652, 326	920, 008	21. 2
16	South Carolina	12	3, 862, 842	579, 426	620, 819	16. 1
17	Georgia	13	4, 433, 866	665, 080	1, 033, 904	23. 3
18	Alabama	9	2, 301, 098	345, 165	681, 485	29. 6
19	Texas	7	1, 911, 077	286, 662	659, 371	34. 5
20	Arkansas	2	336, 658	50, 499	69, 955	20. 8
21	Kentucky	30	7, 875, 314	1, 181, 297	1, 457, 368	18. 5
22	Tennessee	24	7, 010, 847	1, 051, 627	1, 632, 617	23. 3
23	Ohio	157	37, 012, 572	5, 551, 886	7, 107, 620	19. 2
24	Indiana	91	25, 272, 326	3, 790, 849	4, 663, 934	18. 5
25	Illinois	119	22, 768, 846	3, 415, 327	5, 218, 361	22. 9
26	Michigan	74	12, 072, 441	1, 810, 866	2, 353, 569	19. 5
27	Wisconsin	41	6, 531, 245	979, 687	1, 511, 711	23. 1
28	Iowa	76	12, 753, 100	1, 912, 965	2, 707, 418	21. 2
29	Minnesota	32	8, 286, 127	1, 242, 919	1, 581, 256	19. 1
30	Missouri	29	5, 472, 455	820, 668	991, 484	18. 1
31	Kansas	25	3, 572, 989	535, 948	598, 247	16. 7
32	Nebraska	10	2, 757, 948	413, 692	468, 250	17. 1
33	Oregon	1	1, 058, 366	158, 755	366, 459	34. 6
34	California	3	1, 273, 798*	249, 906	345, 589	27. 1
35	New Mexico	2	461, 443	69, 216	86, 998	21. 1
36	Colorado	6	1, 950, 638	292, 596	598, 592	30. 7
37	Utah	3	846, 537	126, 981	125, 047	14. 8
38	Wyoming	2	204, 025	30, 604	61, 874	30. 3
39	Idaho	1	216, 755	32, 513	64, 724	29. 9
40	Dakota	1	109, 656	16, 448	28, 650	26. 1
41	Montana	5	933, 715	140, 057	275, 844	29. 5
	Totals	1, 749	486, 180, 369	72, 985, 967	101, 120, 726	20. 8

* Reserve required in California gold banks outside of San

Lawful money-reserve of the national banks—Continued.

	Cities of redemption.	Number of banks.	Circulation and deposits.	Reserve required, 25 per cent.	Reserve held.	Ratio of reserve.
1	Boston	51	\$84, 565, 376	\$21, 141, 344	\$19, 249, 115	22. 8
2	Albany	7	9, 758, 791	2, 439, 698	3, 540, 877	36. 3
3	Philadelphia	29	55, 684, 041	13, 921, 010	16, 270, 389	29. 2
4	Pittsburgh	16	16, 117, 419	4, 029, 355	4, 499, 579	27. 9
5	Baltimore	14	19, 250, 214	4, 812, 553	5, 558, 117	28. 7
6	Washington	3	1, 785, 230	446, 308	448, 303	25. 1
7	New Orleans	8	8, 908, 126	2, 227, 031	2, 127, 210	23. 9
8	Louisville	6	2, 774, 649	693, 662	687, 402	24. 8
9	Cincinnati	5	6, 690, 948	2, 422, 737	2, 835, 868	29. 2
10	Cleveland	6	6, 278, 279	1, 569, 570	1, 888, 785	29. 3
11	Chicago	18	22, 561, 932	5, 640, 483	6, 946, 654	30. 8
12	Detroit	3	4, 202, 304	1, 050, 576	1, 310, 629	31. 2
13	Milwaukee	4	3, 106, 307	776, 577	912, 803	29. 4
14	Saint Louis	7	7, 881, 822	1, 970, 456	1, 983, 934	25. 2
	Totals	177	252, 565, 438	63, 141, 360	68, 195, 665	27. 0
15	New York	48	195, 919, 362	48, 979, 841	58, 200, 494	29. 7
16	San Francisco	2	4, 596, 226	1, 149, 056	1, 006, 427	21. 9

of their condition at the close of business on December 26, 1873.

Classification of reserve held.				States and Territories.	
Due from redeeming agents.	Specie.	Legal-tenders.	U. S. certificates of deposit.		
\$1,698,825	\$35,000	\$1,086,585	\$10,000	Maine	1
1,050,165	32,242	573,725		New Hampshire	2
1,183,904	68,835	593,923	160,000	Vermont	3
6,656,064	179,041	3,671,371	910,000	Massachusetts	4
2,302,911	41,152	1,421,588	5,009	Rhode Island	5
4,213,233	107,200	2,551,398	25,000	Connecticut	6
9,228,981	234,179	5,287,152	630,000	New York	7
3,972,689	43,755	2,368,412	55,000	New Jersey	8
4,825,342	102,444	5,501,150	75,000	Pennsylvania	9
262,705	2,634	255,353	10,000	Delaware	10
353,239	18,908	532,759		Maryland	11
28,560	3,778	174,000		District of Columbia	12
681,780	13,616	776,936		Virginia	13
284,552	12,216	557,230	10,000	West Virginia	14
517,490	31,332	371,186		North Carolina	15
277,193	14,761	328,865		South Carolina	16
488,727	37,189	507,988		Georgia	17
360,220	15,895	305,370		Alabama	18
147,944	229,759	281,668		Texas	19
8,515	716	60,724		Arkansas	20
638,149	22,516	736,703	60,000	Kentucky	21
617,473	48,952	966,192		Tennessee	22
2,583,690	69,817	4,454,113		Ohio	23
1,612,344	98,656	2,887,934	65,000	Indiana	24
2,521,519	56,445	2,640,397		Illinois	25
821,428	49,299	1,452,842		Michigan	26
618,674	10,843	882,194		Wisconsin	27
1,086,303	32,068	1,588,447		Iowa	28
557,811	26,126	997,319		Minnesota	29
435,489	14,481	541,514		Missouri	30
196,554	3,838	397,855		Kansas	31
115,947	10,247	342,056		Nebraska	32
243,074	72,585	50,800		Oregon	33
42,407	303,182			California	34
23,067	589	73,342		New Mexico	35
154,251	118,553	325,788		Colorado	36
19,905	12,928	92,254		Utah	37
14,308	1,999	45,567		Wyoming	38
	17,740	46,984		Idaho	39
5,831		22,819		Dakota	40
63,340	90,618	121,886		Montana	41
50,914,603	2,286,734	45,904,389	2,015,000	Totals	

Francisco, 25 per cent. on circulation and 15 per cent. on deposits.

CITIES, as shown by the reports of December 26, 1873.

Classification of reserve held.				Cities of redemption.	
Due from redeeming agents.	Specie.	Legal-tenders.	U. S. certificates of deposit.		
\$6,039,768	\$2,410,734	\$9,068,613	\$1,730,000	Boston	1
2,295,377	112,000	679,500	460,000	Albany	2
4,052,780	936,542	7,186,067	4,095,000	Philadelphia	3
1,433,376	38,424	2,927,779	100,000	Pittsburgh	4
2,244,092	79,103	2,704,922	510,000	Baltimore	5
75,929	7,559	364,815		Washington	6
652,563	125,037	1,349,610		New Orleans	7
269,249	737	417,416		Louisville	8
961,788	44,080	780,000	1,050,000	Cincinnati	9
750,735	7,550	1,080,500		Cleveland	10
1,630,022	103,587	5,213,045		Chicago	11
467,144	3,329	840,156		Detroit	12
291,847	26,847	574,109	20,000	Milwaukee	13
678,896	16,418	1,288,620		Saint Louis	14
21,843,566	3,911,947	34,475,152	7,965,000		
	19,701,930	24,468,564	14,030,000	New York	15
	1,006,427			San Francisco	16

Lawful-money reserve of the national banks—Continued.

	States and Territories.	Number of banks.	Circulation and deposits.	Reserve required, 15 per cent.	Reserve held.	Ratio of reserve.
1	Maine	63	\$14,386,414	\$2,157,962	\$3,542,594	24.6
2	New Hampshire	42	7,589,983	1,138,498	1,732,214	23.1
3	Vermont	42	10,950,805	1,642,621	2,211,926	20.2
4	Massachusetts	166	58,045,549	8,706,832	13,051,887	22.5
5	Rhode Island	62	20,847,656	3,127,148	3,984,737	19.1
6	Connecticut	80	32,120,756	4,818,113	7,919,486	24.7
7	New York	220	77,513,832	11,627,075	18,950,729	24.4
8	New Jersey	62	28,932,175	4,339,826	7,670,936	26.5
9	Pennsylvania	157	52,727,013	7,909,052	11,596,177	22
10	Delaware	11	2,853,611	428,042	524,515	18.4
11	Maryland	19	4,109,679	616,452	1,063,747	25.9
12	District of Columbia	1	619,494	92,924	219,816	35.5
13	Virginia	22	8,340,730	1,251,110	1,452,984	17.4
14	West Virginia	17	5,018,709	752,806	997,701	19.9
15	North Carolina	10	4,415,042	662,256	939,025	21.3
16	South Carolina	12	4,531,349	679,702	1,209,034	26.7
17	Georgia	13	4,399,092	659,804	914,096	20.8
18	Alabama	9	2,524,775	378,716	912,107	36.1
19	Texas	7	2,267,960	340,194	970,714	42.8
20	Arkansas	2	434,501	65,175	113,931	26.2
21	Kentucky	30	8,209,951	1,231,493	1,637,076	19.9
22	Tennessee	23	8,111,381	1,216,707	1,845,299	22.7
23	Ohio	157	38,052,862	5,707,929	7,800,420	20.5
24	Indiana	91	26,386,901	3,958,035	5,222,208	19.8
25	Illinois	119	25,517,401	3,827,610	6,178,150	24.2
26	Michigan	73	12,461,231	1,869,185	2,486,672	20
27	Wisconsin	42	6,746,035	1,011,905	1,541,597	22.9
28	Iowa	76	14,273,087	2,140,963	3,110,726	21.8
29	Minnesota	31	8,475,565	1,271,338	1,564,243	18.5
30	Missouri	28	5,872,527	880,879	1,151,914	19.6
31	Kansas	25	3,622,433	543,365	628,625	17.4
32	Nebraska	10	3,008,951	451,343	651,734	21.7
33	Oregon	1	1,002,278	150,342	279,168	27.8
34	California	3	1,226,293	*242,818	191,092	15.6
35	New Mexico	2	486,113	72,917	82,800	17
36	Colorado	8	2,458,607	368,791	775,479	31.5
37	Utah	3	926,351	138,953	115,236	12.4
38	Wyoming	2	204,488	30,673	45,343	22.2
39	Idaho	1	186,616	27,992	39,602	21.2
40	Dakota	1	89,306	13,396	12,699	14.2
41	Montana	5	999,133	149,870	218,761	21.9
	Totals	1,748	510,946,655	76,700,872	115,577,200	22.6

* Reserve required in California gold banks, outside of San

Lawful-money reserve of the national banks—Continued.

	Cities of redemption.	Number of banks.	Circulation and deposits.	Reserve required, 25 per cent.	Reserve held.	Ratio of reserve.
1	Boston	51	\$92,806,140	\$23,201,535	\$25,761,928	27.8
2	Albany	7	10,316,071	2,579,018	4,363,089	42.3
3	Philadelphia	29	57,194,064	14,298,516	18,383,697	32.1
4	Pittsburgh	16	18,277,624	4,569,406	5,274,728	28.9
5	Baltimore	14	21,431,969	5,357,992	6,541,555	30.5
6	Washington	3	1,839,850	459,963	434,075	23.6
7	New Orleans	8	9,638,719	2,409,680	2,568,511	26.6
8	Louisville	6	3,322,688	830,672	910,768	27.4
9	Cincinnati	5	10,405,891	2,601,473	2,844,956	27.3
10	Cleveland	6	5,955,400	1,488,550	1,679,837	28.2
11	Chicago	18	26,768,205	6,692,051	8,571,130	32
12	Detroit	3	4,670,534	1,167,633	1,410,531	30.2
13	Milwaukee	4	3,419,129	854,782	1,021,774	29.9
	Saint Louis	7	10,449,351	2,612,338	2,759,482	26.4
	Totals	177	276,495,635	69,123,909	82,526,061	29.8
5	New York	48	237,088,169	59,272,042	75,208,002	31.7
6	San Francisco	2	4,986,210	1,246,553	1,206,112	24.2

STATES, as shown by the reports of February 27, 1874.

Classification of reserve held.				States and Territories.	
Due from redeeming agents.	Specie.	Legal-tenders.	U. S. certificates of deposit.		
\$2,492,086	\$29,948	\$1,000,560	\$20,000	Maine	1
1,168,199	78,974	500,041	5,000	New Hampshire	2
1,406,079	62,536	563,311	180,000	Vermont	3
8,426,224	335,297	3,370,366	920,000	Massachusetts	4
2,464,914	37,563	1,457,260	25,000	Rhode Island	5
5,269,834	152,202	2,457,450	40,000	Connecticut	6
12,988,189	223,012	4,994,528	745,000	New York	7
5,252,024	86,895	2,292,017	40,000	New Jersey	8
6,290,910	72,986	5,157,281	75,000	Pennsylvania	9
270,572	514	243,429	10,000	Delaware	10
429,911	20,411	613,425	.....	Maryland	11
79,275	3,541	137,000	.....	District of Columbia	12
681,588	19,397	751,999	.....	Virginia	13
432,732	13,304	541,665	10,000	West Virginia	14
454,172	32,188	452,665	.....	North Carolina	15
482,307	18,454	708,273	.....	South Carolina	16
349,699	48,584	515,813	.....	Georgia	17
539,143	21,482	351,482	.....	Alabama	18
235,757	271,134	463,823	.....	Texas	19
42,513	757	70,661	.....	Arkansas	20
901,982	8,185	666,909	60,000	Kentucky	21
710,048	63,596	1,071,655	.....	Tennessee	22
3,535,570	83,414	4,181,436	.....	Ohio	23
2,337,280	97,791	2,677,137	110,000	Indiana	24
3,657,890	64,386	2,455,874	.....	Illinois	25
1,186,261	48,031	1,242,380	10,000	Michigan	26
740,046	21,960	759,591	20,000	Wisconsin	27
1,432,638	32,453	1,645,635	.....	Iowa	28
730,979	18,509	824,755	.....	Minnesota	29
603,634	17,201	531,079	.....	Missouri	30
279,208	4,351	345,066	.....	Kansas	31
357,987	6,231	287,516	.....	Nebraska	32
134,522	108,326	36,320	.....	Oregon	33
13,320	177,772	.....	.....	California	34
22,839	294	59,667	.....	New Mexico	35
295,387	150,671	329,421	.....	Colorado	36
26,174	7,952	81,110	.....	Utah	37
5,284	1,740	38,319	.....	Wyoming	38
.....	9,602	30,000	.....	Idaho	39
2,841	.....	9,858	.....	Dakota	40
94,653	23,558	100,550	.....	Montana	41
66,814,671	2,475,202	44,017,327	2,270,000		

Francisco, is 25 per cent. on circulation and 15 per cent. on deposits.

CITIES, as shown by the reports of February 27, 1874.

Classification of reserve held.				Cities of redemption.	
Due from redeeming agents.	Specie.	Legal-tenders.	U. S. certificates of deposit.		
\$11,388,499	\$3,518,678	\$7,844,751	\$3,010,000	Boston	1
3,092,729	8,202	762,158	500,000	Albany	2
5,802,815	692,779	6,728,103	5,160,000	Philadelphia	3
2,303,681	44,005	2,827,042	100,000	Pittsburgh	4
2,406,629	330,940	2,188,986	1,615,000	Baltimore	5
145,932	4,762	283,381	.....	Washington	6
1,023,228	137,375	1,407,908	.....	New Orleans	7
414,881	1,266	494,621	.....	Louisville	8
1,354,625	72,331	758,000	660,000	Cincinnati	9
727,705	8,632	918,500	25,000	Cleveland	10
3,290,134	123,711	5,157,285	.....	Chicago	11
626,331	15,064	769,136	.....	Detroit	12
578,583	31,258	391,933	20,000	Milwaukee	13
1,308,046	9,086	1,442,350	.....	Saint Louis	14
34,463,818	4,998,039	31,974,154	11,090,000		
.....	24,686,460	26,646,542	23,875,000	New York	15
.....	1,206,112	.....	.....	San Francisco	16

Lawful money reserve of the national banks—Continued.

	States and Territories.	Number of banks.	Circulation and deposits.	Reserve required, 15 per cent.	Reserve held.	Ratio of reserve
1	Maine	63	\$14,314,257	\$2,147,139	\$3,277,618	22.9
2	New Hampshire	42	7,543,477	1,131,522	1,680,047	22.3
3	Vermont	42	10,921,136	1,638,170	2,008,190	18.4
4	Massachusetts	166	61,132,459	9,169,869	13,681,158	22.4
5	Rhode Island	62	21,388,991	3,208,349	3,290,033	18.2
6	Connecticut	80	32,225,832	4,833,875	7,034,269	21.8
7	New York	221	76,155,690	11,423,353	15,387,817	20.2
8	New Jersey	62	29,427,418	4,414,113	6,604,934	22.4
9	Pennsylvania	158	54,933,365	8,247,505	10,944,755	20
10	Delaware	11	2,933,410	440,011	513,360	17.5
11	Maryland	19	4,279,068	641,860	1,019,481	23.8
12	District of Columbia	1	663,349	99,502	252,483	38.1
13	Virginia	22	8,549,176	1,282,376	1,465,268	17.1
14	West Virginia	17	4,968,247	745,237	844,067	17
15	North Carolina	11	4,412,354	661,853	912,958	20.7
16	South Carolina	12	4,553,292	682,994	1,199,944	26.3
17	Georgia	13	4,414,207	663,131	892,459	20.2
18	Alabama	9	2,461,794	369,269	892,812	36.3
19	Texas	8	2,351,061	352,659	1,030,189	43.8
20	Arkansas	2	440,353	67,403	72,589	16.2
21	Kentucky	30	8,258,327	1,238,524	1,628,704	19.7
22	Tennessee	23	8,439,044	1,265,857	1,953,699	23.2
23	Ohio	157	38,024,719	5,703,708	8,765,073	23.1
24	Indiana	91	28,054,882	4,208,232	6,035,861	21.5
25	Illinois	118	26,039,364	3,905,905	6,452,128	24.7
26	Michigan	73	12,804,840	1,920,726	2,407,388	18.8
27	Wisconsin	42	7,015,494	1,052,324	1,633,164	23.3
28	Iowa	75	14,981,445	2,247,217	3,544,225	23.7
29	Minnesota	31	8,674,902	1,301,235	1,643,699	19
30	Missouri	28	5,960,463	894,072	1,310,065	22
31	Kansas	25	4,085,978	612,897	805,663	19.7
32	Nebraska	10	3,263,971	489,596	766,960	23.5
33	Oregon	1	1,078,168	161,725	340,739	31.6
34	California	3	1,274,898	250,100	270,998	21.3
35	New Mexico	2	489,486	73,423	64,444	13.2
36	Colorado	9	2,887,654	433,148	911,647	31.6
37	Utah	3	940,299	141,045	166,456	17.7
38	Wyoming	2	217,712	32,657	60,643	27.9
39	Idaho	1	175,070	26,261	39,880	22.8
40	Dakota	1	104,235	15,635	19,879	19.1
41	Montana	5	1,053,876	158,081	206,894	19.6
	Totals	1,751	521,953,283	78,351,858	112,637,640	21.6

Reserve of California gold-banks, outside of San

Lawful money reserve of the national banks--Continued.

	Cities of redemption.	Number of banks.	Circulation and deposits.	Reserve required, 25 per cent.	Reserve held.	Ratio of reserve.
1	Boston	51	\$92,631,780	\$23,157,945	\$25,579,848	27.6
2	Albany	7	10,298,541	2,574,635	3,671,991	35.7
3	Philadelphia	29	57,003,728	14,250,932	16,731,600	29.4
4	Pittsburgh	16	18,522,482	4,630,621	5,016,450	27.1
5	Baltimore	14	22,471,453	5,617,863	6,743,317	30
6	Washington	3	2,246,471	561,618	667,001	29.7
7	New Orleans	8	9,933,620	2,483,405	3,371,227	33.9
8	Louisville	6	3,563,710	890,927	934,155	26.2
9	Cincinnati	5	11,508,618	2,877,155	3,539,470	30.8
10	Cleveland	6	5,901,188	1,475,297	1,683,270	28.5
11	Chicago	18	30,697,308	7,674,327	10,080,071	32.8
12	Detroit	3	4,940,619	1,235,155	1,320,874	26.7
13	Milwaukee	4	3,397,076	849,269	1,049,493	30.9
14	Saint Louis	7	10,677,313	2,669,328	2,869,998	26.9
	Totals	177	283,793,907	70,948,477	83,258,765	29.3
15	New York City	48	234,842,113	58,710,528	71,313,963	30.4
16	San Francisco	2	4,439,960	1,109,990	990,949	22.3

STATES, as shown by the reports of May 1, 1874.

Classification of reserve held.				States and Territories.	
Due from redeeming agents.	Specie.	Legal-tenders.	U. S. certificates of deposit.		
\$2, 125, 721	\$35, 919	\$1, 095, 978	\$20, 000	Maine	1
1, 107, 546	81, 141	481, 360	10, 000	New Hampshire	2
1, 183, 167	52, 600	612, 423	160, 000	Vermont	3
8, 785, 207	288, 232	3, 572, 719	1, 035, 000	Massachusetts	4
2, 202, 904	31, 205	1, 630, 924	25, 000	Rhode Island	5
4, 299, 860	145, 667	2, 538, 742	50, 000	Connecticut	6
9, 313, 983	206, 007	5, 092, 827	775, 000	New York	7
4, 015, 140	88, 308	2, 451, 486	50, 000	New Jersey	8
5, 046, 946	69, 225	5, 748, 584	80, 000	Pennsylvania	9
211, 367	642	271, 351	30, 000	Delaware	10
448, 893	20, 024	550, 564	.....	Maryland	11
115, 308	4, 175	133, 000	.....	District of Columbia	12
704, 731	20, 713	739, 824	.....	Virginia	13
342, 344	16, 494	475, 229	10, 000	West Virginia	14
385, 364	36, 069	491, 525	.....	North Carolina	15
578, 128	12, 264	609, 552	.....	South Carolina	16
274, 548	42, 847	575, 024	.....	Georgia	17
502, 220	36, 249	354, 343	.....	Alabama	18
423, 789	220, 284	386, 116	.....	Texas	19
18, 244	719	53, 626	.....	Arkansas	20
857, 675	8, 696	692, 333	70, 000	Kentucky	21
849, 063	47, 763	1, 056, 873	.....	Tennessee	22
3, 075, 208	82, 688	5, 607, 177	.....	Ohio	23
1, 810, 928	90, 832	3, 014, 101	120, 000	Indiana	24
3, 753, 161	64, 565	2, 609, 402	25, 000	Illinois	25
1, 013, 597	28, 586	1, 355, 205	10, 000	Michigan	26
849, 642	19, 722	743, 800	20, 000	Wisconsin	27
1, 727, 843	36, 786	1, 779, 596	.....	Iowa	28
763, 987	35, 143	849, 569	.....	Minnesota	29
731, 904	21, 616	556, 545	.....	Missouri	30
394, 948	3, 703	407, 012	.....	Kansas	31
443, 704	5, 916	317, 340	.....	Nebraska	32
185, 616	97, 603	57, 520	.....	Oregon	33
44, 926	226, 072	.....	.....	California	34
15, 917	1, 424	47, 103	.....	New Mexico	35
383, 086	151, 623	376, 938	.....	Colorado	36
37, 086	47, 130	82, 240	.....	Utah	37
25, 055	749	34, 839	.....	Wyoming	38
.....	21, 824	18, 056	.....	Idaho	39
1, 120	.....	18, 759	.....	Dakota	40
62, 314	30, 380	114, 200	.....	Montana	41
60, 112, 230	2, 431, 605	47, 603, 805	2, 490, 000		

Francisco, is 25 per cent. on circulation and 15 per cent. on deposits.

CITIES, as shown by the reports of May 1, 1874.

Classification of reserve held.				Cities of redemption.	
Due from redeeming agents.	Specie.	Legal-tenders.	U. S. certificates of deposit.		
\$12, 385, 525	\$2, 947, 852	\$7, 286, 411	\$2, 960, 000	Boston	1
2, 409, 264	6, 927	755, 800	500, 000	Albany	2
4, 609, 748	397, 856	7, 083, 996	4, 640, 000	Philadelphia	3
1, 630, 941	48, 920	3, 236, 589	100, 000	Pittsburgh	4
2, 539, 388	357, 622	2, 146, 307	1, 700, 000	Baltimore	5
378, 513	11, 514	276, 974	.....	Washington	6
1, 900, 255	274, 560	1, 196, 412	.....	New Orleans	7
397, 662	2, 841	533, 632	.....	Louisville	8
1, 624, 526	17, 944	862, 000	1, 035, 000	Cincinnati	9
581, 402	11, 868	1, 065, 000	25, 000	Cleveland	10
2, 999, 622	55, 441	6, 490, 008	535, 000	Chicago	11
477, 328	23, 978	819, 568	.....	Detroit	12
430, 863	33, 230	515, 400	20, 000	Milwaukee	13
1, 253, 934	20, 604	1, 595, 460	.....	Saint Louis	14
33, 669, 031	4, 211, 157	33, 863, 577	11, 515, 000		
.....	24, 984, 942	20, 199, 021	26, 130, 000	New York City	15
48, 684	942, 265	.....	.....	San Francisco	16

Lawful money reserve of the national banks—Continued.

	States and Territories.	Number of banks.	Deposits.	Reserve required, 15 per cent.	Reserve held.	Ratio of reserve.
						<i>Per cent.</i>
1	Maine	63	\$6,575,377	\$986,307	\$3,146,915	47.9
2	New Hampshire	43	2,831,607	424,741	1,492,703	52.7
3	Vermont	42	3,896,645	584,497	1,894,799	48.6
4	Massachusetts	166	26,339,370	3,950,906	11,134,235	42.3
5	Rhode Island	62	8,810,554	1,321,583	3,847,199	43.7
6	Connecticut	80	15,217,696	2,282,654	8,221,740	54.
7	New York	221	46,681,568	7,002,235	14,881,736	31.9
8	New Jersey	62	18,172,876	2,725,931	7,196,573	39.6
9	Pennsylvania	159	31,736,620	4,760,493	11,424,216	36.
10	Delaware	11	1,530,872	229,631	484,851	31.6
11	Maryland	18	2,220,415	333,062	1,026,075	46.2
12	District of Columbia	1	449,285	67,393	226,676	50.5
13	Virginia	20	5,416,729	812,509	1,521,746	28.1
14	West Virginia	18	2,664,011	399,602	904,880	34.
15	North Carolina	11	2,575,206	386,281	902,374	35.
16	South Carolina	12	1,938,525	290,779	749,490	38.7
17	Georgia	13	1,748,232	262,235	823,964	47.1
18	Alabama	9	1,020,869	153,130	716,847	70.2
19	Texas	8	1,575,949	236,392	878,727	55.8
20	Arkansas	2	235,101	35,265	67,619	28.8
21	Kentucky	32	2,770,615	415,592	1,515,079	54.7
22	Tennessee	23	5,319,189	797,878	1,886,395	35.5
23	Ohio	157	21,659,606	3,248,950	7,752,980	35.8
24	Indiana	91	12,886,955	1,933,043	5,375,992	41.7
25	Illinois	118	17,495,027	2,624,254	7,481,952	42.8
26	Michigan	75	7,524,687	1,128,703	2,561,094	34.
27	Wisconsin	42	4,857,574	728,636	1,705,299	35.1
28	Iowa	75	10,427,809	1,564,171	4,248,359	40.7
29	Minnesota	31	7,224,652	1,083,698	2,379,096	32.9
30	Missouri	28	3,842,414	576,362	1,350,766	35.2
31	Kansas	25	2,787,546	418,132	730,030	26.2
32	Nebraska	10	2,450,194	367,529	740,370	30.2
33	Oregon	1	844,294	126,644	320,352	37.9
34	California	3	*1,236,067	1243,906	270,450	21.9
35	Colorado	9	2,527,157	379,074	1,033,148	40.9
36	Utah	3	547,980	82,197	153,127	28.
37	New Mexico	2	205,990	30,899	84,565	41.1
38	Wyoming	2	164,977	24,747	39,993	24.2
39	Idaho	1	101,911	15,287	42,463	41.7
40	Dakota	1	63,756	9,563	28,421	44.6
41	Montana	5	855,680	128,352	221,397	25.9
Totals		1,755	287,431,647	43,173,243	111,464,693	38.8

* Includes circulation.

† Reserve of California gold banks outside of

Lawful money reserve of the national banks—Continued.

	Cities of redemption.	Number of banks.	Deposits.	Reserve required, 25 per cent.	Reserve held.	Ratio of reserve.
						<i>Per cent.</i>
1	Boston	51	\$67,415,421	\$16,853,855	\$22,876,042	33.9
2	Albany	7	10,285,975	2,573,994	5,330,791	51.8
3	Philadelphia	29	45,062,765	11,265,691	16,122,820	35.8
4	Pittsburgh	16	12,227,433	3,056,858	5,739,604	46.9
5	Baltimore	15	14,876,053	3,719,013	6,959,928	46.8
6	Washington	3	1,405,572	351,393	485,022	34.5
7	New Orleans	8	6,383,737	1,596,434	3,197,781	50.1
8	Louisville	6	1,701,410	425,353	905,815	53.2
9	Cincinnati	5	8,499,420	2,124,855	3,171,269	37.3
10	Cleveland	6	3,820,467	955,117	1,672,041	43.8
11	Chicago	18	28,560,131	7,140,033	13,126,091	46.0
12	Detroit	3	3,527,077	881,769	1,485,204	42.1
13	Milwaukee	4	3,291,168	822,792	2,035,090	61.8
14	Saint Louis	7	6,568,613	1,642,153	2,630,168	40.0
Totals		178	213,637,242	53,409,310	85,737,666	40.1
15	New York	48	206,381,830	51,595,453	71,828,550	34.8
16	San Francisco	2	*5,504,234	1,376,059	1,709,422	31.1

* Includes circulation.

STATES, as shown by the reports of June 26, 1874.

Classification of reserve held.					States and Territories.
Due from reserve agents.	Specie.	Legal-tenders.	U. S. certificates of deposit.	Five per cent. redemption fund.	
\$2,036,829	\$28,426	\$1,061,660	\$20,000		Maine..... 1
934,637	14,946	533,120	10,000		New Hampshire..... 2
1,063,057	36,103	595,639	200,000		Vermont..... 3
6,402,989	204,297	3,435,199	1,085,000	\$6,750	Massachusetts..... 4
2,199,149	30,088	1,582,962	35,000		Rhode Island..... 5
5,582,813	132,509	2,450,418	50,000		Connecticut..... 6
8,932,094	197,229	5,002,913	745,000	4,500	New York..... 7
4,762,588	82,366	2,301,619	50,000		New Jersey..... 8
5,926,090	62,218	5,360,908	75,000		Pennsylvania..... 9
193,984	642	260,225	30,000		Delaware..... 10
468,845	18,877	538,353			Maryland..... 11
93,411	4,265	129,000			District of Columbia..... 12
737,817	22,331	761,598			Virginia..... 13
417,815	15,097	461,968	10,000		West Virginia..... 14
302,813	39,795	559,766			North Carolina..... 15
177,683	14,664	557,143			South Carolina..... 16
247,695	36,769	539,500			Georgia..... 17
371,382	21,395	324,070			Alabama..... 18
217,728	281,726	379,273			Texas..... 19
24,545	904	42,170			Arkansas..... 20
803,349	10,169	631,561	70,000		Kentucky..... 21
868,797	34,933	982,665			Tennessee..... 22
3,744,263	78,362	3,930,355			Ohio..... 23
2,400,568	106,694	2,718,730	150,000		Indiana..... 24
4,835,208	83,664	2,538,080	25,000		Illinois..... 25
1,266,849	17,995	1,266,250	10,000		Michigan..... 26
937,035	23,592	724,672	20,000		Wisconsin..... 27
2,464,451	35,798	1,748,110			Iowa..... 28
1,397,930	26,291	954,875			Minnesota..... 29
731,660	19,556	599,530			Missouri..... 30
304,922	4,775	420,333			Kansas..... 31
391,395	4,764	344,211			Nebraska..... 32
148,864	70,188	101,340			Oregon..... 33
21,933	248,517				California..... 34
418,034	187,847	427,267			Colorado..... 35
24,989	23,243	104,890			Utah..... 36
37,998	1,341	45,226			New Mexico..... 37
6,000	1,019	32,974			Wyoming..... 38
1,000	13,318	28,145			Idaho..... 39
44		23,377			Dakota..... 40
73,064	20,233	128,100			Montana..... 41
61,978,337	2,256,951	44,633,155	2,585,000	11,250	

San Francisco is 25 per cent. on circulation and 15 per cent. on deposits.

CITIES, as shown by the reports of June 26, 1874.

Classification of reserve held.					Cities of redemption.
Due from reserve agents.	Specie.	Legal-tenders.	U. S. certificates of deposit.	Five per cent. redemption fund.	
\$9,057,017	\$2,158,426	\$7,875,599	\$3,785,000		Boston..... 1
3,829,303	7,257	759,231	675,000		Albany..... 2
4,630,112	166,622	6,316,286	4,990,000		Philadelphia..... 3
2,368,972	40,837	3,229,795	100,000		Pittsburgh..... 4
2,710,124	156,015	2,533,789	1,560,000		Baltimore..... 5
261,428	5,692	217,902			Washington..... 6
1,212,952	185,983	1,798,846			New Orleans..... 7
395,427	1,388	509,000			Louisville..... 8
1,592,263	73,006	731,000	775,000		Cincinnati..... 9
792,444	9,097	845,500	25,000		Cleveland..... 10
5,107,772	239,408	7,053,911	695,000		Chicago..... 11
685,610	18,089	781,505			Detroit..... 12
1,398,792	33,585	482,713	120,000		Milwaukee..... 13
1,123,446	12,657	1,264,065	230,000		Saint Louis..... 14
35,225,662	3,128,062	34,422,942	12,955,000		
	15,514,185	23,994,365	32,240,000	\$80,000	New York..... 15
282,413	1,427,009				San Francisco..... 16

REPORT ON THE FINANCES.

Lawful-money reserve of the national banks—Continued.

	States and Territories.	Number of banks.	Deposits.	Reserve required, 15 per cent.	Reserve held.	Ratio of reserve.
1	Maine	64	\$6,826,665	\$1,024,000	\$2,803,929	41.1
2	New Hampshire	43	3,249,249	487,387	1,573,035	48.4
3	Vermont	42	4,233,308	634,996	1,685,859	39.8
4	Massachusetts	169	29,802,891	4,470,434	11,333,751	38.0
5	Rhode Island	62	9,182,823	1,377,423	3,551,347	38.7
6	Connecticut	80	14,221,380	2,133,207	6,471,882	45.5
7	New York	221	48,091,443	7,213,716	14,747,333	39.7
8	New Jersey	62	18,647,876	2,797,181	6,720,065	36.0
9	Pennsylvania	159	31,785,579	4,767,837	9,473,274	29.8
10	Delaware	11	1,749,878	262,482	508,358	29.1
11	Maryland	17	2,352,095	352,814	925,364	39.3
12	District of Columbia	1	482,087	72,313	223,965	46.5
13	Virginia	20	5,690,118	853,518	1,362,420	23.9
14	West Virginia	17	2,265,900	339,885	711,632	31.4
15	North Carolina	11	2,430,957	364,644	680,037	28.0
16	South Carolina	12	1,701,642	255,246	575,636	33.8
17	Georgia	13	1,699,783	254,967	601,646	35.4
18	Florida	1	11,382	1,707	15,169	133.3
19	Alabama	9	978,442	146,766	516,141	52.8
20	Texas	9	1,274,504	191,176	592,272	46.5
21	Arkansas	2	188,131	28,220	49,183	26.1
22	Kentucky	34	3,417,377	512,607	1,502,660	43.4
23	Tennessee	24	4,163,209	624,481	1,273,451	30.6
24	Ohio	158	22,245,789	3,336,868	7,320,946	32.9
25	Indiana	93	12,940,637	1,941,006	4,904,177	37.9
26	Illinois	125	18,669,678	2,800,452	7,079,086	37.9
27	Michigan	76	8,173,031	1,225,954	2,655,739	32.5
28	Wisconsin	43	5,183,047	777,457	1,702,453	32.8
29	Iowa	75	9,503,210	1,425,482	2,736,937	28.8
30	Minnesota	32	6,734,488	1,010,173	1,729,461	25.7
31	Missouri	28	3,518,529	527,779	1,106,446	31.4
32	Kansas	24	2,702,490	405,374	833,567	30.8
33	Nebraska	10	2,869,610	430,442	882,823	30.8
34	Oregon	1	839,122	125,868	278,321	33.2
35	California	4	*1,405,936	†277,880	267,791	19.0
36	Colorado	9	2,415,132	362,270	833,248	34.5
37	Utah	2	249,141	37,371	89,034	35.7
38	New Mexico	2	182,614	27,392	41,211	22.6
39	Wyoming	2	190,325	28,549	41,307	21.7
40	Idaho	1	157,302	23,595	42,392	26.9
41	Dakota	1	50,289	7,543	12,894	25.6
42	Montana	5	929,673	139,451	185,452	19.9
	Totals	1,774	293,406,162	44,077,913	100,641,694	34.3

* Includes circulation. † Reserve of California gold-banks, outside of

Lawful-money reserve of the national banks—Continued.

	Cities of redemption.	Number of banks.	Deposits.	Reserve required, 25 per cent.	Reserve held.	Ratio of reserve.
1	Boston	51	\$68,906,810	\$17,220,977	\$20,517,703	29.8
2	Albany	7	11,042,970	2,760,742	5,125,527	46.4
3	Philadelphia	29	45,908,051	11,477,013	15,077,183	32.8
4	Pittsburgh	16	12,126,714	3,031,678	4,444,471	36.7
5	Baltimore	14	13,854,406	3,463,601	5,250,029	37.9
6	Washington	4	1,364,300	341,075	473,860	34.7
7	New Orleans	7	5,103,086	1,275,772	1,612,131	31.6
8	Louisville	9	3,211,996	802,999	904,701	28.2
9	Cincinnati	5	8,393,167	2,098,292	2,955,021	35.2
10	Cleveland	6	4,781,233	1,195,308	1,947,607	40.7
11	Chicago	18	27,940,332	6,985,083	12,134,906	43.4
12	Detroit	3	3,354,641	888,660	1,446,236	40.7
13	Milwaukee	4	2,624,859	656,215	918,510	34.9
14	Saint Louis	7	6,139,671	1,534,918	1,943,417	31.7
	Totals	180	214,952,236	53,738,059	74,751,362	34.8
15	New York	48	204,620,288	51,155,072	68,300,478	33.4
16	San Francisco	2	*6,409,984	1,602,496	1,256,157	19.6

* Includes circulation.

STATES, as shown by the reports of October 2, 1874.

Classification of reserve held.					States and Territories.	
Due from reserve agents.	Specie.	Legal-tenders.	U. S. certificates of deposit.	Five per cent. redemption-fund.		
\$1,799,576	\$34,413	\$568,972	\$3,000	\$395,974	Maine	1
1,086,610	15,352	234,888		236,185	New Hampshire	2
920,135	31,443	386,999		347,282	Vermont	3
7,116,628	194,078	2,128,896	230,000	1,664,149	Massachusetts	4
2,278,525	31,173	580,738		660,911	Rhode Island	5
3,952,296	132,110	1,473,322	15,000	899,154	Connecticut	6
8,874,774	257,889	3,879,018	320,000	1,415,652	New York	7
4,221,364	89,913	1,824,949	20,000	563,539	New Jersey	8
4,239,534	66,676	3,946,821	40,000	1,180,243	Pennsylvania	9
261,931	496	160,340	20,000	85,591	Delaware	10
438,650	18,835	375,340		92,539	Maryland	11
106,114	4,101	102,500		11,250	District of Columbia	12
580,182	18,805	615,695		147,738	Virginia	13
273,079	19,756	325,121		93,676	West Virginia	14
235,263	32,124	321,300		91,350	North Carolina	15
213,865	15,871	237,430		108,470	South Carolina	16
144,219	40,508	305,544		111,375	Georgia	17
6,169		9,000			Florida	18
203,738	29,350	213,433		69,570	Alabama	19
58,108	289,057	205,582		39,525	Texas	20
15,732	632	23,619		9,200	Arkansas	21
693,616	9,732	491,870	25,000	282,442	Kentucky	22
372,469	38,149	729,733		133,100	Tennessee	23
2,850,890	77,660	3,504,711		887,685	Ohio	24
1,932,709	100,569	2,078,314	60,000	732,585	Indiana	25
4,144,696	83,734	2,334,362	15,000	501,294	Illinois	26
1,214,523	27,545	1,127,845		285,826	Michigan	27
826,695	23,822	708,136	20,000	123,800	Wisconsin	28
948,088	53,231	1,473,363		262,255	Iowa	29
766,225	14,970	779,399		168,927	Minnesota	30
461,886	24,739	501,239	5,000	113,582	Missouri	31
447,479	7,292	311,071		67,725	Kansas	32
523,593	5,831	308,399		45,000	Nebraska	33
127,382	90,489	49,200		11,250	Oregon	34
61,840	205,951				California	35
284,557	224,035	294,956		29,700	Colorado	36
9,201	6,297	66,786		6,750	Utah	37
5,546	1,776	20,389		13,500	New Mexico	38
	781	37,826		2,700	Wyoming	39
	16,489	21,403		4,500	Idaho	40
5,246		5,398		2,250	Dakota	41
11,666	39,616	121,300		12,870	Montana	42
52,714,793	2,375,290	32,885,197	775,000	11,891,414		

San Francisco, is 25 per cent. of circulation and 15 per cent. on deposits.

CITIES, as shown by the reports of October 2, 1874.

Classification of reserve held.					Cities of redemption.	
Due from reserve agents.	Specie.	Legal-tenders.	U. S. certificates of deposit.	Five per cent. redemption-fund.		
\$9,130,682	\$2,187,770	\$5,240,019	\$2,645,000	\$1,314,232	Boston	1
3,644,870	7,266	457,376	925,000	91,015	Albany	2
4,935,566	372,050	5,376,459	3,790,000	603,108	Philadelphia	3
1,549,885	51,328	2,412,505	100,000	330,750	Pittsburgh	4
2,095,891	217,090	1,482,373	1,095,000	359,675	Baltimore	5
213,513	7,271	209,426		43,650	Washington	6
209,612	132,452	1,150,912		119,755	New Orleans	7
206,496	14,415	562,178		121,612	Louisville	8
1,537,543	57,788	575,000	625,000	159,750	Cincinnati	9
903,344	8,270	897,500	25,000	113,493	Cleveland	10
4,622,739	79,818	6,181,784	1,000,000	250,565	Chicago	11
742,876	27,637	608,073		67,650	Detroit	12
462,931	10,489	413,590		31,500	Milwaukee	13
886,958	29,586	640,550	295,000	91,323	Saint Louis	14
31,142,306	3,203,230	26,207,748	10,500,000	3,698,078		
	14,406,267	20,874,595	31,555,000	1,464,616	New York	15
	1,256,157				San Francisco	16

Statement showing the average weekly liabilities and reserve of the national banks in New York City for the months of September and October, in the years 1870 to 1874, inclusive, as reported to the clearing-house.

	Week ending—	Liabilities.			Ratio of reserve.	Reserve.		
		Circulation.	Net deposits.	Total.		Specie.	Legal-tenders.	Total.
		Dollars.	Dollars.	Dollars.	Pc. ct.	Dollars.	Dollars.	Dollars.
1	September 3, 1870	32,672,815	172,315,962	204,988,777	29.67	26,070,522	34,760,841	60,831,363
2	September 10, 1870	32,833,323	168,343,150	201,176,473	29.43	16,260,859	42,938,351	59,199,210
3	September 17, 1870	32,686,884	166,312,076	198,998,960	29.39	14,444,365	44,040,077	57,544,680
4	September 24, 1870	32,669,207	163,691,615	196,360,822	29.31	12,770,922	44,773,758	57,544,680
5	October 1, 1870	32,654,372	163,874,962	196,529,340	29.23	11,427,962	46,321,566	57,749,528
6	October 8, 1870	32,529,395	159,205,353	191,734,748	29.11	10,658,402	45,149,713	55,808,115
7	October 15, 1870	32,458,049	159,194,742	191,652,791	29.05	10,664,025	45,618,563	56,282,588
8	October 22, 1870	32,453,226	160,794,105	193,247,331	29.75	10,296,819	47,193,012	57,489,831
9	October 29, 1870	32,356,266	164,653,818	197,010,684	30.05	11,367,009	48,732,435	60,099,444
10	September 2, 1871	29,835,300	212,534,300	242,369,600	29.36	10,196,600	60,957,800	71,154,400
11	September 9, 1871	30,087,200	213,442,100	243,529,300	28.21	9,193,400	60,106,800	69,300,200
12	September 16, 1871	30,071,600	211,537,700	241,609,300	27.27	9,050,100	56,847,200	65,897,300
13	September 23, 1871	29,944,100	203,048,400	232,992,500	26.42	8,291,700	53,275,600	61,567,300
14	September 30, 1871	29,992,800	193,691,500	223,684,300	27.49	11,554,000	49,933,900	61,487,900
15	October 7, 1871	30,199,100	189,277,300	219,476,400	26.76	9,153,400	49,589,300	58,742,700
16	October 14, 1871	30,273,000	185,192,100	215,465,100	25.23	8,025,300	45,835,200	53,860,500
17	October 21, 1871	30,233,400	172,343,800	202,577,200	26.03	8,647,600	44,079,000	52,726,600
18	October 28, 1871	30,431,800	171,737,300	202,169,100	26.19	9,249,700	43,694,700	52,944,400
19	September 7, 1872	27,487,600	183,510,100	210,997,700	26.30	11,619,600	43,266,500	55,486,100
20	September 14, 1872	27,580,600	179,765,800	207,346,400	26.10	11,130,700	42,993,300	54,124,000
21	September 21, 1872	27,622,300	171,742,500	199,364,800	28.22	16,251,600	39,419,300	55,670,900
22	September 28, 1872	27,629,400	165,721,900	193,351,300	25.18	10,045,900	39,631,700	49,677,600
23	October 5, 1872	27,551,100	158,840,300	186,391,400	24.93	8,469,700	37,998,500	46,468,200
24	October 12, 1872	27,692,900	161,816,200	189,509,100	26.77	10,070,300	40,675,100	50,745,400
25	October 19, 1872	27,661,300	171,115,000	198,776,300	22.63	10,657,400	46,260,100	56,917,500
26	October 26, 1872	27,641,000	174,086,400	201,727,400	27.82	9,234,300	46,885,000	56,119,300
27	September 6, 1873	27,323,300	182,775,700	210,099,000	25.66	19,935,900	33,993,600	53,929,500
28	September 13, 1873	26,351,200	177,850,500	204,201,700	24.56	17,655,500	32,500,800	50,156,300
29	September 20, 1873	27,382,000	168,877,100	196,259,100	23.55	16,135,200	30,083,800	46,219,000
30	September 27, 1873	27,295,400	150,171,300	177,466,700	16.54	11,448,100	17,883,300	29,331,400
31	October 4, 1873	27,393,700	131,855,500	159,249,200	11.61	9,240,300	9,251,900	18,492,200
32	October 11, 1873	27,419,400	131,958,900	159,378,300	11.64	10,506,900	8,049,300	18,556,200
33	October 18, 1873	27,421,200	129,575,800	156,997,000	10.72	11,650,100	5,179,800	16,829,900
34	October 25, 1873	27,390,100	125,671,300	153,061,400	12.16	11,433,500	7,187,300	18,620,800
35	September 5, 1874	25,630,500	202,918,100	228,548,600	31.41	16,807,500	54,878,100	71,785,600
36	September 12, 1874	27,701,700	205,166,500	232,868,200	31.05	17,589,200	54,715,700	72,304,900
37	September 19, 1874	25,595,700	204,285,600	229,881,300	31.52	17,453,200	55,017,300	72,470,500
38	September 26, 1874	25,593,900	187,139,700	212,733,600	33.27	16,799,500	53,977,900	70,777,400
39	October 3, 1874	25,387,700	202,605,300	227,993,000	30.01	15,373,400	53,297,600	68,671,000
40	October 10, 1874	25,083,900	200,054,500	225,138,400	29.61	14,517,700	52,152,000	66,669,700
41	October 17, 1874	25,028,600	197,261,900	222,290,500	29.04	12,491,400	51,355,100	63,846,500
42	October 24, 1874	24,981,600	193,514,600	218,496,200	28.82	11,657,900	49,893,900	61,551,800
43	October 31, 1874	25,025,100	193,611,700	218,636,800	27.94	10,324,900	50,773,000	61,097,900

Table showing the loans, capital, and net deposits of the national banks in New York City compiled from reports made to the Comptroller of the Currency at the dates given.

	OCTOBER 8, 1870.	OCTOBER 2, 1871.	OCTOBER 3, 1872.	SEPTEMBER 12, 1873.	OCTOBER 2, 1874.
	54 banks.	54 banks.	50 banks.	48 banks.	48 banks.
Loans:					
On United States bonds on demand.	\$9,012,964	\$5,661,499	\$3,180,738	\$2,938,876	\$4,721,638
On other stocks, bonds, &c., on demand.	53,809,603	70,185,331	53,409,625	57,916,130	51,478,691
Payable in gold.			3,411,732	4,381,571	5,735,137
All other.	105,146,590	122,806,969	123,183,625	133,924,311	139,841,588
Total loans.	167,969,157	198,653,799	183,185,726	199,160,888	201,777,054
Capital.	73,435,000	73,235,000	71,285,000	70,235,000	68,500,000
Net deposits.	159,751,811	191,304,511	158,034,121	172,010,594	204,620,288

Statement showing the aggregate number of notes issued, redeemed, and outstanding, on November 1, 1868-'74, inclusive.

	Ones.	Twos.	Fives.	Tens.	Twenties.	Fifties.	One-hundreds.	Five-hundreds.	One-thousands.
1868.									
Issued.....	8,896,576	2,978,160	23,106,728	7,915,914	2,219,322	355,181	267,350	13,486	4,746
Redeemed.....	254,754	73,176	482,132	142,359	36,355	17,256	13,583	1,759	1,846
Outstanding.....	8,641,822	2,904,984	22,624,596	7,773,555	2,182,967	337,925	253,767	11,727	2,900
1869.									
Issued.....	9,589,160	3,209,388	23,676,760	8,094,645	2,269,764	363,523	274,799	13,668	4,769
Redeemed.....	904,013	232,224	983,940	272,495	71,655	22,859	25,968	2,555	2,415
Outstanding.....	8,685,147	2,977,164	22,690,820	7,821,150	2,198,109	334,664	248,831	11,083	2,354
1870.									
Issued.....	10,729,327	3,590,157	24,636,720	8,413,244	2,370,056	378,482	284,460	13,926	4,779
Redeemed.....	2,568,703	667,733	1,737,983	484,135	129,185	47,845	43,599	3,952	3,263
Outstanding.....	8,160,624	2,922,424	22,898,737	7,929,109	2,240,871	330,637	240,861	9,974	1,516
1871.									
Issued.....	12,537,657	4,195,791	28,174,940	9,728,375	2,779,392	433,426	321,163	14,642	4,843
Redeemed.....	5,276,057	1,493,326	3,276,374	933,445	245,361	82,972	76,287	6,017	4,005
Outstanding.....	7,261,600	2,702,465	24,898,566	8,794,930	2,534,031	350,454	244,876	8,625	838
1872.									
Issued.....	14,297,360	4,782,628	31,933,348	11,253,452	3,225,688	497,199	367,797	15,621	4,933
Redeemed.....	7,919,389	2,408,389	5,960,667	1,699,702	438,852	126,180	110,989	7,867	4,315
Outstanding.....	6,377,971	2,374,239	25,972,681	9,553,750	2,786,836	371,019	256,808	7,754	618
1873.									
Issued.....	15,524,189	5,195,111	34,894,456	12,560,399	3,608,219	559,722	416,590	16,496	5,148
Redeemed.....	9,891,606	3,120,723	9,141,963	2,573,070	653,071	168,976	144,057	9,658	4,530
Outstanding.....	5,632,583	2,074,388	25,752,493	9,987,329	2,955,148	390,746	272,533	6,838	618
1874.									
Issued.....	16,548,259	5,539,113	39,243,136	13,337,076	3,962,109	666,950	492,482	17,344	5,240
Redeemed.....	11,143,606	3,754,019	13,041,605	3,912,707	971,608	231,556	196,572	11,676	4,683
Outstanding.....	5,404,653	1,784,094	26,201,531	9,424,369	2,990,501	435,394	295,910	5,668	557

Statement showing the National Banks in voluntary liquidation, that have deposited lawful money with the Treasurer of the United States to redeem their circulation, withdrawn their bonds, and closed business under the provisions of section 42 of the act; their capital, circulation issued, circulation surrendered, circulation redeemed, by the Treasurer of the United States, and circulation outstanding on the 1st day of November, 1874.

Name and location of bank.	Capital.	Circulation issued.	Circulation surrendered.	Circulation redeemed by U. S. Treasurer.	Circulation outstanding.
First National Bank of Columbia, Mo.	\$100,000	\$90,000	\$78,010	\$11,425 00	\$565 00
First National Bank of Carondelet, Mo.	30,000	25,500	.....	24,848 75	651 25
Fourth National Bank of Indianapolis, Ind.	100,000	85,700	10,100	67,300 00	8,300 00
National Union Bank of Rochester, N. Y.	400,000	192,500	2,550	178,108 25	11,841 75
Farmers' National Bank of Richmond, Va.	100,000	85,000	8,500	65,583 25	10,916 75
Farmers' National Bank of Waukesha, Wis.	100,000	90,000	.....	87,820 25	2,179 75
National Bank of the Metropolis, Washington, D. C.	200,000	180,000	63,100	87,200 00	29,700 00
National State Bank of Dubuque, Iowa	150,000	127,500	14,900	104,443 75	8,156 25
Ohio National Bank of Cincinnati, Ohio.	500,000	450,000	45,100	370,240 00	34,660 00
First National Bank of New Ulm, Minn.	60,000	54,000	11,800	37,210 00	4,990 00
First National Bank of Bluffton, Ind.	50,000	45,000	3,770	38,446 25	2,783 75
National Exchange Bank of Richmond, Va.	200,000	180,000	7,880	158,205 00	13,915 00
First National Bank of Jackson, Miss.	100,000	40,500	.....	37,015 00	3,485 00
First National Bank of Skaneateles, N. Y.	150,000	135,000	6,585	120,772 20	7,642 80
Appleton National Bank of Appleton, Wis.	50,000	45,000	.....	42,583 85	2,416 15
National Bank of Whitestown, N. Y.	120,000	44,500	.....	41,513 25	2,986 75
First National Bank of Cuyahoga Falls, Ohio.	50,000	45,000	12,600	29,904 75	2,495 25
First National Bank of Cedarburgh, Wis.	100,000	90,000	18,000	67,497 00	4,503 00
Commercial National Bank of Cincinnati, Ohio.	500,000	345,950	.....	328,955 00	16,995 00
First National Bank of South Worcester, N. Y.	175,500	157,400	4,500	144,341 25	8,558 75
National Mechanics and Farmers' Bank of Albany, N. Y.	350,000	314,950	48,410	248,800 25	17,739 75
Second National Bank of Des Moines, Iowa	50,000	42,500	2,200	37,647 00	2,653 00
First National Bank of Danville, Va.	50,000	45,000	10,000	29,000 00	6,000 00
First National Bank of Oskaloosa, Iowa.	75,000	67,500	3,755	59,727 85	4,017 15
Merchants and Mechanics' National Bank of Troy, N. Y.	300,000	184,750	13,900	163,141 20	7,708 80
National Savings Bank of Wheeling, W. Va.	100,000	90,000	22,300	62,000 00	5,700 00
First National Bank of Marion, Ohio.	125,000	109,850	4,017	99,618 35	6,214 65
National Insurance Bank of Detroit, Mich.	200,010	85,000	9,500	72,013 75	3,486 25
National Bank of Lansingburgh, N. Y.	150,000	135,000	12,000	116,691 85	6,308 15
National Bank of North America, New York, N. Y.	1,000,000	333,000	65,800	246,060 65	21,139 35
First National Bank of Hallowell, Me.	60,000	53,350	2,500	47,643 75	3,206 25
Pacific National Bank of New York, N. Y.	422,700	134,900	4,715	120,366 25	9,912 75
Grocers' National Bank of New York, N. Y.	390,000	85,250	45,810	34,072 00	5,364 00
Savannah National Bank, Savannah, Ga.	100,000	85,000	.....	80,755 25	4,244 75
First National Bank of Frostburg, Md.	50,000	45,000	4,250	38,322 75	2,427 25
First National Bank of La Salle, Ill.	50,000	45,000	11,800	30,000 00	3,200 00
National Bank of Commerce, Georgetown, D. C.	100,000	90,000	21,600	59,505 00	8,895 00
Miners' National Bank of Salt Lake City, Utah.	150,000	135,000	45,000	79,232 00	10,768 00
First National Bank of Vinton, Iowa.	50,000	42,500	885	39,523 75	2,091 25
First National Bank of Decatur, Ill.	100,000	85,250	.....	81,274 30	3,975 70
National Union Bank of Owego, N. Y.	100,000	88,250	5,400	34,206 50	48,643 50
First National Bank of Berlin, Wis.	50,000	44,000	3,923	37,985 80	2,091 20
Central National Bank of Cincinnati, Ohio	500,000	445,000	105,130	288,615 00	51,255 00
First National Bank of Dayton, Ohio.	150,000	135,000	2,900	124,381 05	7,718 95
National Bank of Chemung, Elmira, N. Y.	100,000	90,000	.....	86,598 25	3,401 75
Merchants' National Bank of Milwaukee, Wis.	100,000	90,000	.....	81,002 50	8,997 50
First National Bank of Saint Louis, Mo.	200,000	179,990	.....	164,889 05	15,100 95
Chemung Canal National Bank of Elmira, N. Y.	100,000	90,000	3,500	81,539 00	4,961 00
First National Bank of Clarksville, Va.	50,000	27,000	.....	23,655 00	3,345 00
First National Bank of Lebanon, Ohio.	100,000	85,000	.....	79,523 75	5,476 25
National Exchange Bank of Lansingburgh, N. Y.	100,000	90,000	4,308	79,457 80	6,234 20
Muskingum National Bank of Zanesville, Ohio.	100,000	90,000	3,800	78,000 00	8,200 00
United National Bank of Winona, Minn.	50,000	45,000	875	40,375 00	3,750 00
First National Bank of Des Moines, Iowa.	100,000	90,000	700	83,053 75	6,246 25
Saratoga County National Bank of Watford, N. Y.	150,000	135,000	8,000	118,575 05	8,424 95
State National Bank of Saint Joseph, Mo.	100,000	90,000	3,813	81,665 70	4,521 30
First National Bank of Fenton, Mich.	100,000	49,000	.....	47,023 25	1,976 75
First National Bank of Wellsburg, W. Va.	100,000	90,000	500	82,768 00	6,732 00
Clarke National Bank of Rochester, N. Y.	200,000	180,000	20,100	135,510 00	18,390 00

Statement showing the national banks in voluntary liquidation, &c.—Continued.

Name and location of bank.	Capital.	Circulation issued.	Circulation surrendered.	Circulation redeemed by U. S. Treasurer.	Circulation outstanding.
Commercial National Bank of Oshkosh, Wis	\$100,000	\$90,000	.....	\$81,515 00	\$8,485 00
Fort Madison National Bank, Fort Madison, Iowa	75,000	67,500	.....	50,000 00	8,500 00
National Bank of Maysville, Ky.	300,000	270,000	.....	243,000 00	27,000 00
Fourth National Bank of Syracuse, N. Y.	105,500	91,700	.....	83,135 00	8,565 00
American National Bank of New York, N. Y.	500,000	450,000	\$152,300	.....	297,700 00
Atlantic National Bank of Brooklyn, N. Y.	200,000	165,000	11,000	128,005 00	25,995 00
First National Bank of Rochester, N. Y.	400,000	206,100	.....	182,802 50	23,297 50
Merchants and Farmers' National Bank of Quincy, Ill.	150,000	135,000	.....	116,500 00	18,500 00
Lawrenceburgh National Bank, Lawrenceburgh, Ind.	200,000	180,000	500	150,600 00	28,900 00
First National Bank of Knoxville, Tenn.	100,000	80,910	.....	64,800 00	16,110 00
First National Bank of Goshen, Ind.	115,000	103,500	.....	83,100 00	20,400 00
Second National Bank of Zanesville, Ohio.	154,700	138,140	.....	113,000 00	25,140 00
Second National Bank of Syracuse, N. Y.	100,000	90,000	.....	73,000 00	17,000 00
Mechanics' National Bank of Syracuse, N. Y.	140,000	93,800	.....	74,990 00	19,800 00
Farmers and Mechanics' National Bank of Rochester, N. Y.	100,000	83,250	12,225	48,900 00	32,125 00
Montana National Bank of Helena, Mont.	100,000	31,500	.....	19,000 00	12,500 00
National Bank of Cazenovia, N. Y.	150,000	116,770	900	74,700 00	41,170 00
Second National Bank of Chicago, Ill.	100,000	97,500	.....	12,000 00	83,500 00
Manufacturers' National Bank of Chicago, Ill.	500,000	450,000	11,250	56,900 00	381,850 00
Beloit National Bank of Beloit, Wis.	50,000	45,000	.....	5,600 00	39,400 00
Merchants' National Bank of Memphis, Tenn.	250,000	225,000	.....	131,300 00	93,700 00
Merchants' National Bank of Dubuque, Iowa.	200,000	180,000	.....	15,400 00	164,600 00
Union National Bank of Saint Louis, Mo.	500,000	150,300	.....	16,500 00	133,800 00
Pittston National Bank of Pittston, Pa.	200,000	(f)	.....	.....	.....
Berkshire National Bank of Adams, Mass.	100,000	(f)	.....	.....	.....
Kittanning National Bank of Kittanning, Pa.	200,000	(f)	.....	.....	.....
City National Bank of Savannah, Ga.	100,000	(f)	.....	.....	.....
Central National Bank of Omaha, Nebr.	100,000	(f)	.....	.....	.....
National Bank of Crawford County, Meadville, Pa.	300,000	(f)	.....	.....	.....
Kidder National Gold Bank of Boston, Mass.	300,000	120,000	120,000	.....	.....
First National Bank of Steubenville, Ohio.	150,000	135,000	.....	21,500 00	113,500 00
City National Bank of Green Bay, Wis.	50,000	45,000	.....	3,500 00	41,500 00
First National Bank of Shelby, Mo.	100,000	90,000	.....	5,600 00	84,400 00
Second National Bank of Nashville, Tenn.	125,000	92,920	.....	2,390 00	84,530 00
First National Bank of Waynesburgh, Pa.	100,000	72,000	2,655	10,500 00	58,845 00
First National Bank of Oneida, N. Y.	125,000	110,500	.....	7,500 00	103,000 00
National Bank of Tecumseh, Mich.	50,000	45,000	.....	3,000 00	42,000 00
Gallatin National Bank of Shawneetown, Ill.	250,000	225,000	4,504	7,300 00	213,196 00
First National Bank of Brookville, Pa.	100,000	90,000	7,120	.....	82,880 00
Citizens' National Bank of Charlottesville, Va.	100,000	90,000	.....	500 00	89,500 00
Farmers' National Bank of Warren, Ill.	50,000	45,000	753	500 00	43,747 00
First National Bank of Medina, Ohio.	75,000	45,000	.....	.....	45,000 00
Croton River National Bank of South East, N. Y.	200,000	176,550	10,000	7,000 00	159,550 00
Citizens' National Bank of Sioux City, Iowa.	50,000	45,000	.....	500 00	44,500 00
Central National Bank of Baltimore, Md.	200,000	180,000	*4,000	.....	176,000 00
Merchants' National Bank of West Virginia, Wheeling, W. Va.	500,000	450,000	10,000	.....	440,000 00
Second National Bank of Leavenworth, Kans.	100,000	90,000	.....	.....	90,000 00
Teutonia National Bank of New Orleans, La.	300,000	270,000	9,000	.....	261,000 00
City National Bank of Chattanooga, Tenn.	170,000	153,000	4,999	.....	148,000 00
First National Bank of Cairo, Ill.	100,000	90,000	4,800	.....	85,200 00
Total	18,343,410	13,051,620	1,150,792	7,446,180 70	4,454,647 30

* Lawful money not yet deposited.

f No circulation.

Statement showing the national banks in liquidation for the purpose of consolidating with other banks, their capital, bonds on deposit to secure circulation, circulation issued, circulation surrendered and destroyed, and circulation outstanding November 1, 1874.

Name and location of bank.	Capital.	U. S. bonds on deposit.	Circulation issued.	Circulation surrendered.	Circulation outstanding.
First National Bank of Leonardsville, N. Y.	\$50,000	\$28,500	\$45,000	\$26,455	\$18,545
First National Bank of Providence, Pa.	100,000	70,000	90,000	28,250	61,750
First National Bank of Newton, Newtonville, Mass.	150,000	58,000	130,000	78,300	51,700
First National Bank of Kingston, N. Y.	200,000	93,000	180,000	97,700	82,300
First National Bank of Downingtown, Pa.	100,000	48,000	90,000	49,600	40,400
First National Bank of Titusville, Pa.	100,000	47,000	86,750	48,685	38,065
First National Bank of New Brunswick, N. J.	100,000	57,000	90,000	39,540	50,460
Second National Bank of Watertown, N. Y.	100,000	79,000	90,000	27,320	62,680
First National Bank of Plumer, Pa.	100,000	70,000	87,500	32,060	55,440
First National Bank of Dorchester, Mass.	150,000	75,000	135,500	68,600	66,900
First National Bank of Clyde, N. Y.	50,000	36,000	44,000	13,609	30,400
National Exchange Bank of Philadelphia, Pa.	300,000	100,000	175,750	91,338	84,412
First National Bank of Burlington, Vt.	300,000	179,000	270,000	109,493	160,507
Carroll County National Bank of Sandwich, N. H.	50,000	38,000	45,000	11,400	33,600
Second National Bank of Portland, Me.	100,000	68,000	81,000	29,700	51,300
Jewett City National Bank, Jewett City, Conn.	60,000	40,000	48,750	16,500	32,250
Orange County National Bank of Chelsea, Vt.	200,000	179,000	180,000	37,710	142,290
Richmond National Bank, Richmond, Ind.*	230,000	172,000	207,000	52,300	154,700
First National Bank of Adams, N. Y.	75,000	60,000	66,900	16,800	50,100
First National Bank of Havana, N. Y.	50,000	42,000	45,000	26,500	18,500
Merchants and Farmers' National Bank of Ithaca, N. Y.	50,000	38,000	45,000	12,700	32,300
Merchants' National Bank of Hastings, Minn.	100,000	100,000	90,000	12,800	77,200
	2,715,000	1,677,500	2,327,150	927,351	1,395,799

* New bank organized with same title.

Statement showing the national banks that have been placed in the hands of receivers, their capital, lawful money deposited to redeem circulation, circulation issued, circulation redeemed by the Treasurer of the United States, and the outstanding circulation November 1, 1874.

Name and location of bank.	Capital stock paid in.	Lawful money deposited to redeem circulation.	Circulation issued.	Circulation redeemed by Treasurer U. S.	Circulation outstanding.
First National Bank of Attica, N. Y. . . .	\$50,000	\$44,000 00	\$44,000	\$43,406 50	\$593 50
Venango National Bank of Franklin, Pa. . . .	300,000	85,000 00	85,000	83,628 50	1,371 50
Merchants' National Bank of Washington, D. C.	200,000	180,000 00	180,000	175,904 00	4,096 00
First National Bank of Medina, N. Y.* . . .	50,000	40,000 00	40,000	39,306 75	693 25
Tennessee National Bank of Memphis, Tenn.*	100,000	90,000 00	90,000	87,878 75	2,121 25
First National Bank of Selma, Ala.	100,000	85,000 00	85,000	83,316 75	1,683 25
First National Bank of New Orleans, La. . . .	500,000	180,000 00	180,000	175,675 50	4,324 50
National Unadilla Bank, Unadilla, N. Y. . .	120,000	100,000 00	100,000	98,014 50	1,985 50
Farmers and Citizens' National Bank of Brooklyn, N. Y.	300,000	253,900 00	253,900	247,550 25	6,349 75
Croton National Bank of New York, N. Y.* . .	200,000	180,000 00	180,000	177,090 75	2,909 25
First National Bank of Bethel, Conn.* . . .	60,000	26,300 00	26,300	25,339 50	960 50
First National Bank of Keokuk, Iowa* . . .	100,000	90,000 00	90,000	88,649 00	1,351 00
National Bank of Vicksburgh, Miss.	50,000	25,500 00	25,500	24,108 75	1,391 25
First National Bank of Rockford, Ill. . . .	50,000	45,000 00	45,000	43,483 00	1,517 00
First National Bank of Nevada, Austin, Nev.	250,000	129,700 00	129,700	121,836 50	7,863 50
Ocean National Bank of New York, N. Y. . .	1,000,000	800,000 00	800,000	736,035 00	63,965 00
Union Square National Bank of New York, N. Y.	200,000	50,000 00	50,000	45,947 00	4,053 00
Eighth National Bank of New York, N. Y. . .	250,000	243,393 00	243,393	220,199 00	23,194 00
Fourth National Bank of Philadelphia, Pa. . .	200,000	179,000 00	179,000	163,505 00	15,495 00
Waverly National Bank, Waverly, N. Y. . .	106,100	71,000 00	71,000	62,465 00	8,535 00
First National Bank of Fort Smith, Ark. . .	50,000	45,000 00	45,000	40,005 00	4,995 00
Scandinavian National Bank of Chicago, Ill.	250,000	135,000 00	135,000	111,200 00	23,800 00
Wallkill National Bank of Middletown, N. Y.	175,000	118,900 00	118,900	94,110 00	24,790 00
Crescent City National Bank of New Orleans, La.	500,000	450,000 00	450,000	347,000 00	103,000 00
Atlantic National Bank of New York, N. Y. .	300,000	89,975 00	100,000	78,400 00	21,600 00
First National Bank of Washington, D. C. .	500,000	113,650 00	450,000	61,500 00	388,500 00
National Bank of the Commonwealth, New York, N. Y.	750,000	44,437 50	234,000	22,600 00	211,400 00
Merchants' National Bank of Petersburg, Va.	400,000	58,187 50	360,000	30,500 00	329,500 00
First National Bank of Petersburg, Va. . . .	200,000	179,200 00	179,200	18,800 00	160,400 00
First National Bank of Mansfield, Ohio. . .	100,000	90,000 00	90,000	10,500 00	79,500 00
New Orleans National Banking Association, La.	600,000	112,900 00	360,000	77,000 00	283,000 00
First National Bank of Carlisle, Pa.	50,000	45,000 00	45,000	4,500 00	40,500 00
First National Bank of Topeka, Kans. . . .	100,000	90,000 00	90,000	6,600 00	83,400 00
First National Bank of Anderson, Ind. . . .	50,000	11,437 50	45,000	5,700 00	39,300 00
First National Bank of Norfolk, Va.	100,000	95,000 00	95,000	5,500 00	89,500 00
	8,311,000	4,576,480 50	5,694,893	3,657,255 00	2,037,638 00

* Finally closed.

Statement showing the insolvent banks, with date of appointment of receivers, capital stock, amount of claims proved, and dividends paid.

Name and location of bank.	Appointment of receiver.	Capital stock.	Amount of claim proved.	Dividends paid.	Remarks.
First National Bank of Attica, N. Y.	Apr. 14, 1865	\$50,000	\$122,089	Per ct. 58	Finally closed.
Venango National Bank of Franklin, Pa.	May 1, 1866	300,000	349,450	-----	Cash on hand \$102,597.
Merchants' National Bank of Washington, D. C.	May 8, 1866	200,000	-----	-----	*Cash on hand \$40,679.
First National Bank of Medina, N. Y.	Mar. 13, 1867	50,000	170,165	38½	Finally closed.
Tennessee National Bank of Memphis, Tenn.	Mar. 21, 1867	100,000	376,932	17½	Finally closed.
First National Bank of Selma, Ala.	Apr. 30, 1867	100,000	288,932	35	Cash on hand \$17,606.
First National Bank of New Orleans, La.	May 20, 1867	500,000	1,118,613	65	30 per cent since last report.
National Unadilla Bank of Unadilla, N. Y.	Aug. 29, 1867	120,000	127,266	32	Cash on hand \$8,719.
Farmers and Citizens' National Bank of Brooklyn, N. Y.	Sept. 6, 1867	300,000	1,189,000	96	-----
Croton National Bank of New York, N. Y.	Oct. 1, 1867	200,000	170,752	88½	Finally closed.
First National Bank of Bethel, Conn.	Feb. 28, 1868	60,000	68,986	98	Finally closed.
First National Bank of Keokuk, Iowa	Mar. 3, 1865	100,000	205,256	68½	Finally closed.
National Bank of Vicksburgh, Miss.	Apr. 24, 1868	50,000	33,110	35	-----
First National Bank of Rockford, Ill.	Mar. 15, 1869	50,000	63,627	25	-----
First National Bank of Nevada, Austin, Nev.	Oct. 14, 1869	250,000	169,812	80	15 per cent. since last report. Cash on hand \$13,400.
Ocean National Bank of New York, N. Y.	Dec. 13, 1871	1,000,000	1,280,328	70	-----
Union Square National Bank of New York, N. Y.	Dec. 15, 1871	200,000	157,120	100	10 per cent. paid to stockholders.
Eighth National Bank of New York, N. Y.	Dec. 15, 1871	250,000	378,772	60	Cash on hand \$34,390.
Fourth National Bank of Philadelphia, Pa.	Dec. 20, 1871	200,000	645,558	100	-----
Waverly National Bank of Waverly, N. Y.	Apr. 23, 1872	106,100	77,568	100	25 per cent. paid stockholders since last report.
First National Bank of Fort Smith, Ark.	May 2, 1872	50,000	8,933	100	Cash on hand \$7,393.
Scandinavian National Bank of Chicago, Ill.	Dec. 12, 1872	250,000	244,099	25	Cash on hand \$27,953.
Wallkill National Bank of Middletown, N. Y.	Dec. 31, 1872	175,000	157,066	85	10 per cent. since last report.
Crescent City National Bank of New Orleans, La.	Mar. 18, 1873	500,000	640,818	50	Since last report. Cash on hand \$14,964.
Atlantic National Bank of New York, N. Y.	Apr. 28, 1873	300,000	521,526	55	Cash on hand \$145,511.
First National Bank of Washington, D. C.	Sept. 19, 1873	500,000	1,591,034	50	20 per cent. since last report. Cash on hand \$73,134.
National Bank of the Commonwealth, New York, N. Y.	Sept. 22, 1873	750,000	745,254	100	Since last report.
Merchants' National Bank of Petersburg, Va.	Sept. 25, 1873	400,000	962,094	15	Since last report. Cash on hand \$30,702.
First National Bank of Petersburg, Va.	Sept. 25, 1873	200,000	163,826	60	Since last report.
First National Bank of Mansfield, Ohio	Oct. 18, 1873	100,000	137,300	25	Since last report. Cash on hand \$23,524.
New Orleans National Banking Association, La.	Oct. 23, 1873	600,000	394,428	-----	Cash on hand \$52,082.
First National Bank of Carlisle, Pa.	Oct. 24, 1873	50,000	59,260	25	Since last report.
First National Bank of Anderson, Ind.	Nov. 23, 1873	50,000	144,406	15	Since last report.
First National Bank of Topeka, Kans.	Dec. 16, 1873	100,000	49,736	30	Since last report. Cash on hand \$12,493.
First National Bank of Norfolk, Va.	June 3, 1874	100,000	174,056	20	Since last report.

* Also \$50,000 United States 6 per cent. bonds on deposit with Treasurer United States.

Statement showing the amount of legal-tender notes deposited by national banks for the purpose of retiring circulation, under act of June 20, 1874.

State.	Banks.	Amount deposited by each bank.	Total amount for each State.
Connecticut.....	Merchants' National Bank, New Haven.....		\$27,000
Rhode Island.....	Merchants' National Bank, Providence.....		153,900
New York.....	Third National Bank, New York City.....	\$736,600	
	American Exchange National Bank, New York City.....	80,000	
	Bank of New York National Banking Association, New York.....	405,000	
	Union National Bank, New York.....	210,000	
	Market National Bank, New York.....	130,000	
	First National Bank, Westfield.....	44,100	
	National Marine Bank, Oswego.....	62,100	
	First National Bank, Lockport.....	155,000	
	Tioga National Bank, Owego.....	21,100	
	First National Bank, Ellettsville.....	20,700	
	Union National Bank, Albany.....	185,000	
	Niagara County National Bank, Lockport.....	86,250	
Pennsylvania.....	First National Bank, Pittsburgh.....		2,135,850
South Carolina.....	Central National Bank, Columbia.....	45,000	35,200
	People's National Bank, Charleston.....	360,000	
Georgia.....	Georgia National Bank, Atlanta.....		405,000
Tennessee.....	Fourth National Bank, Memphis.....		45,000
Louisiana.....	Mutual National Bank, New Orleans.....		67,500
Ohio.....	First National Bank, Napoleon.....	45,000	374,000
	Marietta National Bank, Marietta.....	45,000	
	First National Bank, Tiffin.....	23,850	
	First National Bank, Millersburg.....	27,000	
Indiana.....	First National Bank, Fort Wayne.....	198,000	140,850
	Merchants' National Bank, Fort Wayne.....	45,000	
	First National Bank, La Fayette.....	153,000	
Illinois.....	First National Bank, Jacksonville.....	80,400	396,000
	Commercial National Bank, Chicago.....	311,200	
	Merchants' National Bank, Chicago.....	79,200	
	German National Bank, Chicago.....	144,000	
	Home National Bank, Chicago.....	45,000	
	Fourth National Bank, Chicago.....	103,500	
	Cook County National Bank, Chicago.....	225,900	
Wisconsin.....	National City Bank, Milwaukee.....	31,500	989,200
	Milwaukee National Bank of Wisconsin, Milwaukee.....	45,000	
Michigan.....	Second National Bank, Lansing.....	36,000	76,500
	First National Bank, Grand Rapids.....	90,000	
	First National Bank, Bay City.....	100,300	
	First National Bank, Monroe.....	9,000	
Minnesota.....	First National Bank, Duluth.....		235,300
Iowa.....	National Bank of Ottumwa.....		45,000
Missouri.....	Saint Louis National Bank, Saint Louis.....	192,000	43,200
	Valley National Bank, Saint Louis.....	74,250	
	Second National Bank, Saint Louis.....	225,000	
	National Bank State of Missouri, Saint Louis.....	1,648,800	
	First National Bank, Kansas City.....	180,000	
Utah.....	Deseret National Bank, Salt Lake City.....	135,000	2,320,050
	First National Bank of Utah, Salt Lake City.....	90,000	
	Aggregate.....		225,000
			7,714,550

Statement of the resources and liabilities of savings-banks organized under State laws.

Resources and liabilities.	Maine, November, 1873.	New Hamp- shire, May, 1874.	Vermont, July, 1874.	Massachu- setts, Decem- ber, 1873.	Rhode Island December, 1873.
RESOURCES.					
Loans on real estate	\$7, 319, 777	\$8, 867, 044	\$3, 168, 084	\$100, 406, 767	\$24, 338, 982
Loans on personal and collat- eral security	6, 123, 002	10, 336, 003	1, 168, 586	53, 173, 810	12, 856, 776
United States bonds	974, 104	1, 626, 253	357, 312	9, 215, 430	950, 000
State, municipal, and other bonds and stocks	8, 086, 219	3, 902, 980	100, 840	8, 315, 210	5, 791, 860
Railroad bonds and stocks	4, 566, 200	4, 631, 415	7, 800	6, 098, 436	1, 410, 929
Bank stock	660, 653	1, 070, 900	59, 232	21, 733, 490	2, 398, 133
Real estate	231, 581	255, 497	30, 289	2, 273, 750	216, 534
Other investments	793, 244	334, 920	56, 247	.....	964
Expenses	33, 602	25, 819	2, 320	547, 519	.....
Due from banks .....	.....	533, 104	4, 443	2, 367, 824	.....
Cash	768, 141	131, 507	261, 403	2, 125, 490	648, 791
Total	29, 556, 523	29, 715, 442	5, 216, 556	206, 257, 726	48, 612, 969
LIABILITIES.					
Deposits	28, 252, 932	28, 352, 447	5, 000, 409	202, 195, 343	46, 636, 519
Surplus fund	376, 124	1, 191, 421	123, 379	3, 159, 593	.....
Undivided profits	927, 467	72, 090	87, 466	.....	1, 780, 430
Other liabilities .....	.....	99, 484	5, 302	*902, 790	196, 020
Total	29, 556, 523	29, 715, 442	5, 216, 556	206, 257, 726	48, 612, 969

Resources and liabilities of savings-banks, &c.—Continued.

Resources and liabilities.	Connecticut, January, 1874.	New York, January, 1874.	New Jersey, February, 1874.	Indiana, Jan- uary, 1874.	California, July, 1874.
RESOURCES.					
Loans on real estate	\$47, 226, 893	\$110, 753, 559	\$14, 868, 200	\$338, 782	.....
Loans on personal and collat- eral security	8, 596, 818	8, 155, 240	4, 156, 036	285, 595	†\$63, 456, 466
United States bonds	4, 039, 565	46, 543, 156	2, 708, 809	.....	.....
State, municipal, and other bonds and stocks	6, 817, 955	106, 812, 508	8, 615, 159	13, 500	.....
Railroad bonds and stocks	1, 254, 707	.....	12, 320	.....	.....
Bank stock	3, 622, 663	.....	.....	.....	.....
Real estate	519, 841	7, 435, 328	405, 644	9, 900	.....
Other investments	162, 562	7, 017, 460	292, 140	4, 824	*117, 902
Expenses	33, 555	.....	8, 910	.....	280, 234
Due from banks	1, 048, 234	14, 158, 075	320, 166	.....	.....
Cash	354, 789	6, 714, 404	801, 861	72, 253	3, 836, 495
Total	73, 677, 582	307, 589, 730	32, 189, 245	724, 854	67, 691, 097
LIABILITIES.					
Deposits	70, 769, 408	285, 520, 085	29, 626, 588	659, 847	62, 933, 054
Surplus fund	2, 756, 767	.....	224, 869	.....	4, 758, 043
Undivided profits .....	.....	21, 448, 796	2, 272, 391	35, 210	.....
Other liabilities	151, 407	620, 849	65, 397	29, 797	.....
Total	73, 677, 582	307, 589, 730	32, 189, 245	724, 854	67, 691, 097

* Added to balance.

† The statement of the California banks was compiled by the San Francisco Herald, and taken from the Bankers' Magazine for September, 1874.

‡ All loans.

Aggregate resources and liabilities of savings-banks.

Resources and liabilities.	1872-'73.	1873-'74.
RESOURCES.		
Loans on real estate	\$287,357,698	\$315,288,088
Loans on personal and collateral security	107,391,457	168,308,332
United States bonds	80,576,088	66,414,629
State, municipal, and other bonds and stocks	143,543,487	148,456,231
Railroad bonds and stocks	16,793,388	17,981,807
Bank stock	24,360,653	29,545,071
Real estate	10,350,716	11,378,364
Other investments	6,519,359	8,780,263
Expenses	634,492	931,959
Due from banks	15,465,474	18,431,846
Cash	8,236,580	15,715,134
Total	701,229,392	801,231,724
LIABILITIES.		
Deposits	669,329,917	759,946,632
Surplus fund	10,468,764	12,590,196
Undivided profits	20,879,425	26,623,850
Other liabilities	551,286	2,071,046
Total	701,229,392	801,231,724

Statement of the resources and liabilities of State banks, including savings-banks having capital stock.

Resources and liabilities.	Maine, October, 1873.	New Hamp- shire, May, 1874.	Rhode Island, December, 1873.	Connecticut, January, 1874.	New York City, March 28, 1874.
RESOURCES.					
Loans and discounts.....	\$308,722	\$55,834	\$4,451,153	\$2,754,632	\$47,810,219
Overdrafts.....				2,868	32,660
United States bonds.....		4,000		59,250	
Other bonds, stocks, and mort- gages.....	700		136,626	35,789	1,642,579
Due from banks.....	40,826	10,816	200,140	609,240	3,294,604
Real estate.....	4,000	1,854	40,194	92,400	1,595,927
Other investments.....			6,094	16	261,628
Expenses.....			4,748	4,950	376,420
Cash items.....	941	2,545		53,956	9,979,783
Specie.....			2,494	9,903	3,021,462
Cash — legal tenders, bank- notes, &c.....	81,501		246,764	93,690	7,317,695
Total.....	436,690	75,049	5,088,213	3,716,694	75,332,977
LIABILITIES.					
Capital stock.....	225,000	50,000	3,157,550	1,450,000	17,285,200
Circulation.....	3,633	1,334	22,033	29,425	37,990
Surplus fund.....	6,500	11,013		323,364	
Undivided profits.....	24,600		300,904		6,224,374
Dividends unpaid.....	1,535	2,727	21,641	3,052	
Deposits.....	174,759	9,975	1,348,000	1,525,975	45,941,340
Due to banks.....	663		133,525	353,345	5,268,922
Other liabilities.....			74,360	1,533	575,151
Total.....	436,690	75,049	5,088,213	3,716,694	75,332,977

Resources and liabilities of State banks, including savings-banks, &c.—Continued.

Resources and liabilities.	New York City, June 20, 1874.	New York City, Septem- ber 26, 1874.	New York, March 28, 1874.	New York, June 20, 1874.	New York, September 26, 1874.
RESOURCES.					
Loans and discounts.....	\$45,333,932	\$44,246,101	\$27,430,512	\$27,117,822	\$26,634,596
Overdrafts.....	29,987	29,369	93,323	104,692	107,352
United States bonds.....					
Other bonds, stocks, and mort- gages.....	1,726,201	1,945,107	1,696,511	1,885,205	1,846,564
Due from banks.....	4,476,070	3,851,215	3,080,762	3,162,898	4,452,831
Real estate.....	1,596,274	1,606,422	539,488	541,273	569,191
Other investments.....	108,451	90,639	152,808	157,052	146,567
Expenses.....	377,333	416,098	108,812	163,281	103,718
Cash items.....	8,169,006	8,868,015	610,566	580,115	489,838
Specie.....	1,858,281	1,819,554	33,312	31,760	29,605
Cash — legal tenders, bank- notes, &c.....	9,561,149	12,760,776	987,324	1,026,879	1,065,673
Total.....	73,236,684	75,653,296	34,733,418	34,770,977	35,445,935
LIABILITIES.					
Capital stock.....	16,785,200	16,635,200	9,803,690	9,488,690	9,671,090
Circulation.....	37,956	37,939	44,164	40,863	40,834
Surplus fund.....					
Undivided profits.....	6,639,419	6,313,855	3,224,441	3,699,399	3,438,355
Dividends unpaid.....					
Deposits.....	44,255,196	44,608,146	18,798,308	17,612,590	17,817,032
Due to banks.....	4,614,326	5,080,878	1,428,910	1,395,751	1,271,724
Other liabilities.....	904,587	2,977,278	1,433,905	2,533,684	3,206,900
Total.....	73,236,684	75,653,296	34,733,418	34,770,977	35,445,935

Resources and liabilities of State banks, including savings-banks, &c.—Continued.

Resources and liabilities.	New Jersey, February, 1874.	Pennsylvania, November, 1873.	District Co- lumbia, Octo- ber, 1874.	*Virginia, July, 1874.	†Illinois, City of Chicago, October, 1874.
RESOURCES.					
Loans and discounts.....	\$3, 527, 395	\$22, 127, 128	\$522, 816	\$5, 502, 794	\$6, 376, 306
Overdrafts.....	1, 288				
United States bonds.....	83, 131		50, 250	7, 269	
Other bonds, stocks, and mort- gages.....	464, 629	16, 896, 796	89, 167	488, 565	1, 998, 283
Due from banks.....	1, 145, 078	1, 921, 278	11, 773	417, 976	
Real estate.....	145, 812	1, 012, 716	31, 900	74, 805	794, 619
Other investments.....	22, 917	471, 870	15, 198	122, 959	
Expenses.....	12, 152	362, 322	7, 072	40, 286	
Cash items.....	23, 914	38, 488			
Specie.....	2, 385	72, 970		361	
Cash—legal tenders, bank- notes, &c.....	353, 366	2, 060, 609	46, 145	464, 742	1, 777, 308
Total.....	5, 782, 067	34, 964, 177	774, 321	7, 119, 757	10, 946, 516
LIABILITIES.					
Capital stock.....	1, 741, 370	8, 370, 168	73, 430	2, 407, 316	2, 339, 618
Circulation.....	14, 076	329			
Surplus fund.....	64, 291	1, 202, 046		147, 041	
Undivided profits.....	178, 545	674, 168	4, 146	225, 023	
Dividends unpaid.....	29, 321			13, 804	
Deposits.....	3, 562, 184	23, 395, 439	688, 338	4, 191, 798	8, 606, 898
Due to banks.....	161, 606	472, 091		87, 507	
Other liabilities.....	30, 674	849, 936	8, 357	47, 268	
Total.....	5, 782, 067	34, 964, 177	774, 321	7, 119, 757	10, 946, 516

Resources and liabilities of State banks, including savings-banks, &c.—Continued.

Resources and liabilities.	Missouri, July, 1874.	‡ Kansas, July, 1874.	Iowa, Septem- ber, 1873.	Michigan, July, 1874.	Wisconsin, July, 1874.
RESOURCES.					
Loans and discounts.....	\$22, 079, 295	\$1, 060, 557	\$2, 968, 162	\$5, 568, 438	\$5, 172, 825
Overdrafts.....	40, 736	13, 302		34, 608	95, 653
United States bonds.....	254, 711				1, 409
Other bonds, stocks, and mort- gages.....	1, 764, 372	26, 928		786, 784	1, 292, 925
Due from banks.....	2, 196, 038	210, 511	383, 981	953, 384	2, 538, 530
Real estate.....	573, 416	80, 284	139, 930	82, 629	107, 324
Other investments.....	231, 128	16, 617	26, 571		1, 270
Expenses.....	223, 416	21, 649		55, 070	2, 550
Cash items.....	616, 549	55, 372			276, 615
Specie.....	17, 120				21, 606
Cash—legal tenders, bank- notes, &c.....	3, 948, 076	152, 339	360, 388	943, 270	623, 153
Total.....	31, 944, 857	1, 637, 559	3, 879, 032	8, 424, 183	10, 133, 860
LIABILITIES.					
Capital stock.....	8, 156, 650	626, 711	1, 015, 956	1, 932, 735	862, 688
Circulation.....	2, 423				1, 404
Surplus fund.....	851, 355	52, 064		219, 838	56, 195
Undivided profits.....	674, 402	64, 004	219, 909	170, 188	6, 465
Dividends unpaid.....	265, 010				
Deposits.....	20, 912, 319	870, 965	2, 555, 412		6, 618, 780
Due to banks.....	440, 569	6, 061	87, 755	6, 101, 422	
Other liabilities.....	642, 127	17, 754			2, 588, 328
Total.....	31, 944, 857	1, 637, 559	3, 879, 032	8, 424, 183	10, 133, 860

* Eleven banks (having capital stock, \$644,645; loans, \$1,173,746; deposits, \$978,438, on the 1st of October, 1874) are not included in the statement for Virginia, their returns being incomplete.

† The statement of the Chicago banks is derived from the Chicago Tribune.

‡ United States bonds included.

§ The returns from Kansas do not include six banks, which reported in January last as follows, viz: capital stock, \$215,000; loans, \$271,000; deposits, \$265,000.

Resources and liabilities of State banks, including savings-banks, &c.—Continued.

Resources.	Minnesota, October, 1874.	Liabilities.	Minnesota, October, 1874.
Loans and discounts	\$1,020,918	Capital stock	\$560,000
Overdrafts	24,317	Circulation	9,000
United States bonds	20,217	Surplus fund	68,641
Other bonds, stocks, and mortgages.	69	Undivided profits	708,941
Due from banks	106,429	Dividends unpaid	14,458
Real estate	14,690	Deposits	18,842
Other investments	13,153	Due to banks	
Expenses	30,313	Other liabilities	
Cash items	7,785		
Specie	4,085		
Cash—legal-tenders, bank-notes, &c.	128,906		
Total	1,379,882	Total	1,379,882

Aggregate resources and liabilities of State banks, including savings-banks, &c.

Resources and liabilities.	1872-'73.	1873-'74.
RESOURCES.		
Loans and discounts	\$119,332,341	\$154,377,672
Overdrafts	237,104	212,772
United States bonds	1,544,296	1,961,447
Other bonds, stocks, and mortgages	9,617,667	16,437,815
Due from banks	12,605,100	19,050,046
Real estate	3,269,233	5,372,186
Other investments	944,079	1,164,999
Expenses	886,348	1,284,344
Cash items	18,977,324	10,434,018
Specie	3,020,139	1,980,083
Cash—legal-tenders, bank-notes, &c.	8,447,776	25,126,706
Total	178,881,407	237,402,068
LIABILITIES.		
Capital stock	42,705,834	59,305,532
Circulation	174,714	153,432
Surplus fund	2,109,732	2,942,707
Undivided profits	10,027,065	12,363,205
Dividends unpaid	33,492	337,290
Deposits	110,754,034	137,594,961
Due to banks	8,838,355	14,241,604
Other liabilities	4,237,578	10,463,357
Total	178,881,407	237,402,068

Names and compensation of officers and clerks in the Office of the Comptroller of the Currency.

Name.	Class.	Salary.
COMPTROLLER.		
John Jay Knox		\$5,000
DEPUTY COMPTROLLER.		
John S. Langworthy		2,500
J. Franklin Bates	Fourth class clerk	1,800
Edward Wolcott	do	1,800
John D. Patten, jr	do	1,800
George W. Martin	do	1,800
John W. Magruder	do	1,800
John W. Griffin	do	1,800
Edward S. Peck	do	1,800
George H. Wood	do	1,800
William Elder	do	1,800
Charles H. Norton	do	1,800
Fisher Albert Simkins	do	1,800
Charles A. Jewett	do	1,800
Watson W. Eldridge	do	1,800
Fernando C. Cate	Third class clerk	1,600
Charles H. Cherry	do	1,600
Nathaniel O. Chapman	do	1,600
Theodore O. Ebaugh	do	1,600
William B. Greene	do	1,600
William H. Glascott	do	1,600
John A. Kayser	do	1,600
Alanson T. Kinney	do	1,600
Edward Myers	do	1,600
William H. Milstead	do	1,600
Frank A. Miller	do	1,600
Washington K. McCoy	do	1,600
William Sinclair	do	1,600
William D. Swan	do	1,600
John J. Sanborn	do	1,600
David B. Ventres	do	1,600
James C. Brown	Second class clerk	1,400
Edgar C. Beaman	do	1,400
Charles E. Brayton	do	1,400
William Cruikshank	do	1,400
Richard T. J. Falconer	do	1,400
John A. Hebrew	do	1,400
Edward W. Moore	do	1,400
Charles Scott	do	1,400
Erskine M. Sunderland	do	1,400
Walter Taylor	do	1,400
William H. Walton	do	1,400
David B. Brenner	First class clerk	1,200
Thos. Bronson Jewell	do	1,200
Isaac C. Miller	do	1,200
John J. Patton	do	1,200
William A. Page	do	1,200
Philip T. Snowden	do	1,200
Frederick Widdows	do	1,200
Matthew T. Wallace	do	1,200
Walter S. Johnston	do	1,200
Eliza M. Barker	Female clerk	900
Eva C. Bates	do	900
Harriet M. Black	do	900
Margaret L. Browne	do	900
Mary L. Conrad	do	900
Julia R. Donoho	do	900
Margaret Downing	do	900
Cornelia M. Davidson	do	900
Sarah F. Fitzgerald	do	900
Celia N. French	do	900
Flora M. Fleming	do	900
Margaret E. Gooding	do	900
Julia Greer	do	900
Eliza R. Hyde	do	900
Lizzie Henry	do	900
Louisa W. Knowlton	do	900
Alice M. Kennedy	do	900
Mary L. McCormick	do	900
Maggie B. Miller	do	900
Etha E. Poole	do	900

Names and compensation of clerks, &c.—Continued.

Name.	Class.	Salary.
Emily H. Reed.....	Female clerk.....	\$900
Maria Richardson.....	do.....	900
Marie L. Sturgus.....	do.....	900
Fayette C. Snead.....	do.....	900
Carrie F. B. Stevens.....	do.....	900
Annie W. Story.....	do.....	900
Amelia P. Stockdale.....	do.....	900
Maggie L. Simpson.....	do.....	900
Martha M. Smith.....	do.....	900
Julia C. Townsend.....	do.....	900
Annie E. Wheat.....	do.....	900
Sadie E. Fowler.....	do.....	900
Lillian D. Massey.....	do.....	900
Nettie Morgan.....	do.....	900
Maria F. Robinson.....	do.....	900
Annie E. Ober.....	do.....	900
Sarah A. W. Tiffey.....	do.....	900
J. Eddie De Saules.....	Messenger.....	840
Harry R. Hughes.....	do.....	840
James D. Burke.....	do.....	840
Henry Sanders.....	do.....	840
Charles B. Hinckley.....	Assistant messenger.....	720
Philo Burr.....	Watchman.....	720
William H. Romaine.....	do.....	720
Robert LeRoy Livingston.....	Laborer.....	720
Henry Mathews.....	do.....	720
Charles McC. Taylor.....	do.....	720

Expenses of the Office of Comptroller of the Currency for the fiscal year ending June 30, 1874.

For special dies, plates, paper, printing, &c.....	\$116,021 11
For salaries.....	118,500 00
Total.....	234,521 11

The contingent expenses of the Office were paid out of the general appropriation for contingent expenses of the Treasury Department, and, as separate accounts are not kept for the different Bureaus, the amount cannot be stated.

REPORT OF THE DIRECTOR OF THE MINT.



REPORT

OF

THE DIRECTOR OF THE MINT.

OFFICE DIRECTOR OF THE MINT,
Treasury Department, October 13th, 1874.

SIR: In compliance with the provisions of the coinage act of 1873, I have the honor to submit the following report of the operations of the mints and assay-offices for the fiscal year ended June 30, 1874.

The amounts of gold and silver deposits and purchases, coins struck, and bars manufactured, were as follows:

DEPOSITS AND PURCHASES.

Gold deposits	\$68,861,594 97
Silver deposits and purchases.....	15,122,151 31
Total amount received and operated upon.....	83,983,746 28

Deducting redeposits, bars made and issued by one institution and deposited at another—the deposits were—

Gold.....	\$49,142,511 06
Silver.....	11,484,677 78
Total	60,627,188 84

COINAGE.

	Pieces.	Value.
Gold.....	3,186,699	\$50,442,690 00
Silver.....	13,273,380	5,983,601 30
Minor coinage.....	19,668,500	411,925 00
Total	36,128,579	56,838,216 30

BARS.

Fine gold.....	\$5,037,503 20	
Unparted gold.....	10,584,705 41	
Bars from standard British gold coin.....	5,922,836 23	
Bars from light United States gold coin.....	9,940,773 16	
		31,485,818 00
Fine silver.....	5,937,490 68	
Unparted silver.....	910,308 50	
		6,847,799 18
Total gold and silver.....		38,333,617 18

The distribution of the gold and silver bullion deposited and purchased, including redeposits, was as follows:

MINT UNITED STATES, PHILADELPHIA.

Gold deposits, (including abraded coin).....	\$24,886,452 59
Silver deposits and purchases.....	3,060,829 66
Total.....	27,947,282 25

MINT UNITED STATES, SAN FRANCISCO.

Gold deposits.....	\$22,066,181 66
Silver deposits and purchases.....	2,868,607 77
Total.....	24,934,789 43

MINT UNITED STATES, CARSON.

Gold deposits.....	\$2,213,041 96
Silver deposits and purchases.....	2,875,116 82
Total.....	5,088,158 78

MINT UNITED STATES, DENVER.

Gold deposits.....	\$962,803 82
Silver deposits.....	26,969 27
Total.....	989,773 09

UNITED STATES ASSAY-OFFICE, NEW YORK.

Gold deposits.....	\$18,611,959 54
Silver deposits and purchases.....	6,288,761 58
Total.....	24,900,721 12

UNITED STATES ASSAY-OFFICE, BOISE, IDAHO.

Gold deposits.....	\$112,466 54
Silver deposits.....	1,791 52
Total.....	114,258 06

UNITED STATES ASSAY-OFFICE, CHARLOTTE, N. C.

Gold deposits.....	\$8,688 86
Silver deposits.....	74 69
Total.....	8,763 55

The coinage at the different mints for the fiscal year was as follows:

Description.	Pieces.	Value.
MINT UNITED STATES, PHILADELPHIA.		
Gold coinage.....	1,917,160	\$26,467,330
Silver coinage, (trade-dollars).....	1,058,200	1,058,200
Silver coinage, (subsidiary coin).....	7,948,500	1,904,935
Minor coinage.....	19,668,500	411,925
Total.....	30,592,360	29,842,390
MINT UNITED STATES, SAN FRANCISCO.		
Gold coinage.....	1,168,000	22,302,500
Silver coinage, (trade-dollars).....	2,121,000	2,121,000
Silver coinage, (subsidiary coin).....	1,593,000	429,500
Total.....	4,882,000	24,853,000
MINT UNITED STATES, CARSON.		
Gold coinage.....	101,539	1,672,860 00
Silver coinage, (trade-dollars).....	409,700	409,700 00
Silver coinage, (subsidiary coin).....	142,980	60,266 30
Total.....	654,219	2,142,826 30
Total coinage.....	36,128,579	56,838,216 30

The bars made and issued at the mints and assay-offices were as follows:

MINT UNITED STATES, PHILADELPHIA.

Fine gold bars.....	\$95,316 21
Fine silver bars	319,821 49
Total	415,137 70

MINT UNITED STATES, SAN FRANCISCO.

Unparted gold bars.....	\$9,025,309 58
Unparted silver bars.....	209,071 53
Total	9,234,381 11

MINT UNITED STATES, CARSON.

Unparted gold bars.....	\$475,436 61
Fine silver bars	\$1,672,198 06
Unparted silver bars.....	672,401 49
Total	2,344,599 55
Total	2,820,036 16

UNITED STATES ASSAY-OFFICE, NEW YORK.

Fine gold bars.....	\$4,942,186 99
Bars from standard British gold coin	5,922,836 23
Bars from light United States gold coin.....	9,940,773 16
Fine silver bars	20,805,796 38
Total	3,945,471 13
Total	24,751,267 51

MINT UNITED STATES, DENVER.

Unparted gold bars.....	\$962,803 82
Unparted silver bars	26,969 27
Total	989,773 09

UNITED STATES ASSAY-OFFICE, BOISE, IDAHO.

Unparted gold bars.....	\$112,466 54
Unparted silver bars.....	1,791 52
Total	114,258 06

UNITED STATES ASSAY-OFFICE, CHARLOTTE, N. C.

Unparted gold bars.....	\$8,688 86
Unparted silver bars.....	74 69
Total	8,763 55

The amount in bars transmitted from the United States assay-office, New York, to the mint at Philadelphia for coinage was—

Gold	\$18,704,101 70
Silver.....	2,613,636 03
Total	21,317,737 73

Compared with the previous year, there was an increase of \$8,924,165.52 in the amount of gold operated upon, \$2,804,761.88 in silver operated upon, \$15,193,352.50 in gold coinage, \$3,037,805.80 in silver coinage, and \$10,816,086.57 in bars prepared.

EARNINGS AND EXPENDITURES.

The following summary exhibits the earnings and expenditures for the fiscal year:

EARNINGS.

	Mints.				Assay-offices.			Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New York.	Charlotte.	Boise.	
Coinage charge	\$22,646 10	\$54,560 92	\$5,268 96	.....	.....	.....	.....	\$82,475 98
Parting & other charges	5,816 06	12,212 34	47,547 84	\$1,237 20	\$79,078 98	\$267 51	\$287 16	146,447 09
Gain by coinage of subsidiary silver coin.	79,270 92	28,653 79	3,250 77	.....	.....	.....	.....	111,175 48
Minor coinage profits	271,612 58	.....	.....	.....	.....	.....	.....	271,612 58
Sale of by products and old material.	688 56	.....	18,720 40	.....	17,613 40	.....	.....	37,022 36
Residue fluxes and sweepings.	1,043 83	.....	7,871 29	1,178 31	324 59	.....	.....	10,418 02
Medal profits	4,018 80	.....	.....	.....	.....	.....	.....	4,018 80
Surplus bullion, (melter and refiner.)	.....	.....	.....	.....	22,142 16	.....	.....	22,142 16
Assay of ores	147 75	.....	.....	.....	300 00	.....	.....	447 75
Total earnings	385,244 60	95,427 05	82,659 26	2,415 51	119,459 13	267 51	287 16	685,760 22

EXPENDITURES.

	Mints.				Assay-offices.			Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New York.	Charlotte.	Boise.	
REGULAR ORDINARY ACCOUNT.								
Salaries	\$34,300 00	\$26,000 00	\$16,593 56	\$9,679 35	\$20,700 00	\$2,700 00	\$5,400 00	\$115,372 91
Wages	143,476 20	252,907 98	81,491 12	15,313 00	85,305 06	292 00	3,000 00	581,785 36
Contingent	53,977 80	70,411 97	103,562 94	5,000 00	55,000 00	908 24	2,464 90	291,325 85
Freight .....	.....	.....	.....	.....	.....	.....	.....	.....
Ores and coins	207 15	.....	.....	.....	.....	.....	.....	207 15
MINOR COINAGE ACCOUNT.								
Wages	120,454 83	.....	.....	.....	.....	.....	.....	120,454 83
Incidentals	30,529 96	.....	.....	.....	.....	.....	.....	30,529 96
Cent-metal	40,992 48	.....	.....	.....	.....	.....	.....	40,992 48
Freight	13,358 16	.....	.....	.....	.....	.....	.....	13,358 16
Difference between assay value of sweeps sold and amount realized..	1,487 05	.....	2,320 24	.....	4,201 79	.....	.....	8,009 08
Wastage	*29,393 06	6,717 12	5,906 02	.....	.....	.....	.....	42,016 20
Total expenditures.	468,176 69	356,037 07	209,873 88	29,992 35	165,206 85	3,900 24	10,864 90	1,244,051 98

* This item embraces wastage at Philadelphia Mint for fifteen months.

A moderate increase in the expenditures of the mints having taken place in the last two years, it is deemed necessary to explain the cause of the same, and which will appear from an examination of the annexed

table, presenting the operations on gold and silver during the last fiscal year, and the average of the ten years ended June 30, 1872:

Period.	Amount operated upon.		Coinage.	
	Gold.	Silver.	Gold.	Silver.
Fiscal year ended June 30, 1874	\$68,861,594 97	\$15,122,151 31	\$50,442,690	\$5,983,601 30
Average for ten years, ended June 30, 1872.....	31,935,284 25	3,042,346 36	22,786,289	1,275,623 90

Period.	Bars prepared.			
	Fine gold and bars of standard or above.	Unparted gold.	Fine silver.	Unparted silver.
Fiscal year ended June 30, 1874	\$20,901,112 59	\$10,584,705 41	\$5,937,490 68	\$910,308 50
Average for ten years, ended June 30, 1872.....	6,408,656 35	2,401,603 43	834,516 57	567,492 50

A comparison of the operations for the last fiscal year with the average result of the ten years ended June 30, 1872, will show the following percentages of increase:

	Per cent.
In gold operated upon, about	115
In silver operated upon, about	397
In gold coinage, about	121
In silver coinage, about	369
In fine gold bars, about	226
In unparted gold bars, about	340
In fine silver bars, about	611
In unparted silver bars, about	60

The above statement exhibits a great augmentation of business under the coinage act, and shows that the usefulness of the mints has been very much increased under the new organization.

RECOINAGE OF LIGHT GOLD COIN.

The recoinage of light gold coins, under the provisions of the fourteenth section of the coinage act, was continued at intervals during the fiscal year.

The following statement exhibits the recoinage from the 1st of July, 1872, to the 30th of June, 1873:

Gross value.	Net value.	Weight.			Loss.				Percentage of loss.	
		Standard.	Before melting.	After melting.	By recoinage.	By abrasion.	In melting.	By dirt.	In recoinage.	By abrasion.
Dollars.	Dollars.	Ounces.	Ounces.	Ounces.	Dollars.	Ounces.	Oz.	Oz.	(*)	(*)
32,717,189 50	32,523,620 52	1,758,548 93	1,748,879 85	1,748,379 76	193,568 98	9,669 08	500 09	249	(*)	(*)

* Over one-half per cent.

The loss by abrasion is shown to have been but little over one-half of one per cent., and much less than the rate given by the best writers as the average loss on coins from that cause.

The renovation of the gold coins is now about complete, except as to the light or worn pieces in circulation in the Pacific coast States and Territories; and if some provision were made for their withdrawal, the entire gold coinage would then be in good condition. It would appear to be true policy to have the coins referred to withdrawn from circulation; and if such withdrawal is to be at the expense of the public Treasury, as recommended in my last annual report, they should be received only at the mints, where the necessary time and means can be taken to detect and exclude such coins as have been artificially reduced in weight.

Provision should be made for their withdrawal before the resumption of specie payments, as after resumption such coins will naturally find their way east and enter into circulation, and when a loss is sustained upon any of them it will fall upon individuals who may not have the means of ascertaining their actual weight.

In connection with this subject, it should be remarked that the reduction in the weight of coins for fraudulent purposes has not been carried on to any extent in this country.

COINAGE FOR FOREIGN GOVERNMENTS.

Under the provisions of the act approved January 29, 1874, authorizing coinages to be executed at the mints for any foreign government applying for the same, applications for the execution of certain coinages have been received from two governments, and are now under consideration by the proper authority.

TRANSFER OF STAMPED MINT-BARS TO THE TREASURY.

An act authorizing in effect the keeping of part of the funds in the Treasury in the form of stamped mint-bars, and the application of the same to the redemption of coin-certificates or in exchange for gold coins at not less than par, and not less than the market-value, having been passed at the last session of Congress, an amount of such bars sufficient for any probable demand that may arise was by your order transferred from the bullion-fund of the assay-office in New York to the office of the assistant treasurer in that city. These bars, if not required by the public for commercial purposes, will be convenient for the Treasury to have coined into the smaller denominations of gold coin, should it at any time require the same, and which may be probable, as the gold coinage of late years, or since the suspension of specie payments, has been mainly in double eagles, and that denomination constitutes almost entirely the amount now in the Treasury.

PROBABLE DEMAND FOR COINAGE OF SMALL GOLD COINS.

Whenever the specie basis shall have been reached, a large coinage of the half and quarter eagles, will be necessary, but the mints can manufacture the same as rapidly as would be required or the bullion could be supplied for the purpose. We have now six different denominations of gold coin, which is a greater variety than is required. This being the case, and the three-dollar piece corresponding so nearly, as to weight, value, and size, with the quarter-eagle, and rarely used, its coinage

should be discontinued. The gold dollar is not a convenient coin, on account of its small size, and it suffers more proportionably from abrasion than larger coins. Its issue should, therefore, be confined to actual demands for it by depositors of bullion, and the requirements for change and retail transactions should be met with silver coin.

THE TRADE-DOLLAR.

The coinage of trade-dollars during the fiscal year amounted to \$3,588,900, the greater portion of which were exported to China, where they found a ready market, and continue to grow in favor for trade and exchange purposes. Owing to the limited capacity of the mints on the Pacific coast, we have not been able to meet the demand for these coins. The increased capacity of the new mint in San Francisco, to which operations will soon be transferred, and the addition of new machinery and appliances at the Carson mint, will enable us to meet the demand for all the coin, both gold and silver, which may be required on that coast for circulation and export.

The total issue of silver dollars from the organization of the mint to the 1st of April, 1873, at which time, under the provisions of the coinage act, their coinage was discontinued, amounted to a little over \$8,000,000. Adding \$1,378,500, the amount of trade-dollars coined during the first quarter of the current fiscal year, to the coinage for the year ended June 30, 1874, gives the issue as more than half of the total coinage of the old silver dollar during a period of nearly eighty years. Attention is invited to a memorandum in the appendix from the superintendent of the San Francisco mint, containing some interesting information in relation to the course of the trade-dollar.

PROPOSED ISSUE OF A TWENTY-CENT COIN.

A bill authorizing the coinage of a twenty-cent silver piece passed the Senate at the last session of Congress, but was not considered in the House of Representatives for want of time. The issue of a coin of that denomination will not only be in accordance with our decimal system of money, but will remove a difficulty in making change which now exists upon the Pacific coast and in Texas, where the five-cent copper-nickel coins do not circulate, and where it was formerly the practice to apply the term "bits," "two bits," and "four bits," respectively, to the fractions of the Spanish dollar which circulated there. The custom appears to continue, notwithstanding those coins have disappeared from circulation. Accordingly, if a payment of one bit is to be made, and a twenty-five cent coin be used for the purpose, a ten-cent coin (one bit) is returned as the proper change, five cents being lost in the transaction by the purchaser. The issue of a twenty-cent coin will no doubt remove this difficulty. It may be added that, although this "bit" system appears to be quite an unimportant matter, few visitors to the Pacific coast fail to suffer some vexation at least from its existence.

Inquiry is occasionally made as to why the coinage of the silver five-cent piece was discontinued. The reason appears to have been that it would, on the resumption of specie payments, be likely to expel from circulation and drive into the Treasury for redemption the five-cent copper-nickel coins. At first glance this may appear improbable, but when it is considered that the original law authorizing the issue of

the copper-nickel five-cent coin provided for its redemption in lawful money of the United States, it will be seen that there must come a time when it will be superior to the five-cent silver coin, and for the reason that it will be exchangeable for notes redeemable in gold coin. The silver coin, which would have a greater nominal than intrinsic value, and not redeemable in lawful money, or gold coin, would become the inferior currency.

The five-cent copper-nickel coin having been issued to the extent of over \$5,000,000, and the amount being sufficient for a token coin of that denomination, the provision of law discontinuing the issue of the five-cent silver coin appears to have been proper.

THE ACT FIXING THE CUSTOM-HOUSE VALUATION OF THE POUND
STERLING AND PAR OF EXCHANGE WITH GREAT BRITAIN.

The present report being the first one made since the act of March 3, 1873, establishing the custom-house valuation of the sovereign or pound sterling, and fixing the par of exchange with Great Britain, went into operation, some reference to the provisions, operation, and effect of the same would appear to be proper.

The first section prescribes as a rule that the value of foreign coin expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value, and that the value of the standard coins in circulation of the various nations of the world shall be estimated annually by the Director of the Mint, and be proclaimed on the first day of January by the Secretary of the Treasury.

The second section declares that in all payments by or to the Treasury, whether made here or in foreign countries, where it becomes necessary to compute the value of the sovereign or pound sterling, it shall be deemed equal to four dollars eighty-six cents six and one-half mills, and that the same rule shall be applied in appraising foreign merchandise imported, where the value is by the invoice in sovereigns or pounds sterling, and in the construction of contracts payable in sovereigns or pounds sterling. It also declares that valuation to be the par of exchange between Great Britain and the United States.

The third section repeals all acts and parts of acts inconsistent with the foregoing provisions.

In order to comply with the provisions of the first section, it became necessary to obtain accurate information in relation to the standard coins of the various nations of the world, and for that purpose inquiries as to the unit of the money of account of foreign countries respectively, and the amount of pure gold or silver declared by law to represent the same, were made in the form of a circular-letter addressed through the Department of State to the representatives of the United States in foreign countries. The information asked for was courteously furnished by the proper official authorities of the different nations; and after being received, the estimation of values by the Director of the Mint, and proclamation of the same by the Secretary of the Treasury, were made.

In converting invoices of foreign merchandise stated in foreign moneys of account, into the money of account of the United States, it became necessary to make such conversion according to values ascertained under the rule so broadly laid down in the first section of the law. The employment at the custom-houses of the values thus ascertained led to some dissatisfaction, the duties being increased, not in proportion to the slightly-enhanced valuation of the coins, but by an

artificial rule in laying duties, and appeals in certain cases were taken, one of which, involving the value of the franc, was recently tried before the United States district court of the southern district of New York, and decided adversely to the United States, the court holding that the first section of the act of March 3, 1873, and the act of March 22, 1846, fixing the value of the franc at 18.6 cents, do not cover or embrace the same subject, and that the last-named act is not repealed. The case has been appealed, and, should the decision be affirmed by the Supreme Court, a return to the old valuation on all foreign coins except the pound sterling would necessarily follow. It is probable, however, that Congress would, in that event, pass an explanatory law or revise and correct the undervaluations. The question being one of a technical character, a brief reference to the history of the old valuations and the principle on which the new rule of valuation is based appears to be proper.

The valuations under former laws were based upon the assay of actual coins which had been in circulation for a number of years, and were reduced by the attrition of circulation so as not to represent the values they were originally intended to denote. The valuation of coins under the system of assays controlled the subject for the first forty years of the Federal Government, during which time foreign coins were a legal tender at their intrinsic value, and receivable for duties. When received by the United States, however, it was provided that they should be sent to the Mint for coinage under our monetary system, and this being the case, it was necessary that the value fixed on such coins should not exceed the actual value of the bullion they contained, or otherwise a loss would have occurred in the recoinage. This was the starting point of undervaluation in connection with the collection of customs duties. When, in 1857, all acts making foreign coins a legal tender in this country were repealed, and we no longer had to deal with such coins *as money*, the system at once became defective.

Under the new act, the basis of valuation being the quantity of pure metal contained in foreign coins of standard value, expressed in the money of account of the United States, it is necessary, before proceeding further, to explain the true meaning of the words "coin of standard value." Briefly stated, a coin of standard value is one representing the unit of the money of account, or its multiples and divisions, and containing the exact quantity of pure metal prescribed by the law authorizing its issue. The term also applies to a coin, the bullion and nominal value of which are the same, as against a coin from which seignorage has been taken, and whose nominal value exceeds its bullion value. In estimating the value of the standard coins of the world, we are therefore practically required to deal with legally-established standards, and not, as under former laws, with individual coins, which may be more or less diminished in weight.

Under former laws, the undervaluation of the sovereign or pound sterling was only about one-half of one per cent., while in the case of the franc of France it was much greater, amounting to nearly four per cent. The fact that so great a difference existed between the valuation of coins of different countries showed conclusively that legislation was necessary, and the establishment of a rule for ascertaining values, based on sound principle and universal in its application, appeared to be the most simple and just remedy.

It will, of course, be understood that the undervaluation of foreign coins leads to a corresponding reduction in the proper assessable surface of invoices of foreign merchandise, and diminishes the duties to be paid to the Government. The increase of the assessable surface of in-

voices under the new law is the real and only cause of complaint on the part of importers, who claim that it exacts from them duties in excess of the amount contemplated by the laws under which they are assessed.

Under the old laws, the sovereign or pound sterling was converted into United States money at the rate of \$4.84, while under the new law the rate is \$4.86.65. Invoices stated in francs, under the act of March 22, 1846, were converted at the rate of 18.6 cents to the franc, while under the new law the rate is 19.3 cents. The value of the sovereign and franc of the present day, as determined by recent United States Mint assays, is as follows:

New sovereign	\$4 86½
Average worn pieces	4 85 ⁶ / ₁₀
Twenty francs	3 84 ⁷ / ₁₀

which gives the assay-value of the franc* as 19 cents 2³/₁₀ mills. These values correspond very nearly to the value as estimated on the basis of declared standards, and show that the objections which have been raised against the new law would not be removed if the values were to be fixed on the average assays of existing individual coins.

Reference should here be made, in connection with this subject, to the important changes which have taken place during the last three years in foreign money standards, and the complications likely to arise therefrom in the collection of customs duties. The new monetary unit of the German Empire is the gold mark, and which must, according to law, soon take the place of the monetary units long known as the thaler of North Germany, florin of South Germany, marc banco of Hamburg, and louis d'or thaler of Bremen, and in which invoices of merchandise exported to the United States continue to be stated. It is a well-known fact that monetary systems and monetary terms to which the people of any country have long been accustomed do not readily give way to new ones, even when penalties may be enforced, and it must be expected that invoices of merchandise exported from Germany will continue to be made for some time to come either in thalers or florins, unless exporters be required to make out their invoices in marks, on and after the law declaring the mark to be the unit of account becomes operative in all the states of the German Empire. The same remarks will apply to Spain, where the peseta has superseded or is to supersede the piece of eight reals as the monetary unit. These changes afford additional reasons in favor of a general rule of valuation based upon declared standards.

Much stress has been laid upon the fact that the second section of the law specifically fixes the value of the sovereign or pound sterling, and the inference has been drawn that the intention of Congress was to change only the valuation of that coin, and not alter the value of other foreign coins as fixed in the then existing laws, and this notwithstanding the fact that while, as before stated, the sovereign was undervalued only one-half of one per cent., some other coins, and notably the franc, were undervalued nearly four per cent.

When the reason for the special enactment relative to the sovereign or pound sterling is explained, it will be seen that the inference above referred to is incorrect. The old fictitious par of \$4.44½ to the pound, and the complicated mode of computation which it rendered necessary, were objectionable and disadvantageous in many respects, and few per-

*No gold piece of one franc coined.

sons outside of dealers in foreign exchange understood the meaning of the quotation "sterling exchange, $109\frac{1}{2}$," while every one of ordinary intelligence readily comprehends the meaning of "sovereigns, \$4.86 $\frac{1}{2}$," the former having been under the old system the equivalent of the latter under the new. The quotation of $109\frac{1}{2}$ meant $9\frac{1}{2}$ per cent. on and added to \$4.44 $\frac{4}{9}$, the latter having been the value, at an early period of our colonial history, in Spanish silver dollars, of 240 pence British money.

The fictitious par of exchange on Great Britain above referred to had long been in use, and its voluntary abandonment appearing to be very improbable, prohibitory legislation, the intention of which should be clearly expressed, was deemed necessary. A separate section, embracing the necessary provision, was therefore enacted.

By reference to the following extract from the report of the Finance Committee of the Senate, on the bill reported by it, and which passed both houses without amendment, it will be seen that the committee ascertained the value of the sovereign under the rule laid down in the first section of the act to determine the value of foreign coins generally, and not from the assay of coins.

* * * * *

As 23.22 grains troy is the weight of the pure gold in the standard dollar, and 113.006+ grains troy the weight of the pure gold in the standard sovereign, the quotient resulting from dividing the second number by the first is the value of pure gold in the standard sovereign, as expressed in dollars and cents, which gives us \$4.86656+. This is the true or intrinsic value of the sovereign or pound sterling, as expressed in the standard dollar of the United States at the present time.

By what has been stated it will be seen that the true or intrinsic value of the sovereign of Great Britain, as expressed in the money of account of the United States, is \$4.86656; that the congressional valuation is \$4.84; and that the commercial valuation, known as the *par of exchange or technical par*, is \$4.44 $\frac{4}{9}$.

The first is the value of the pure gold in the sovereign, as expressed in dollars and cents; and, as a measure for the comparison of the moneys of the two countries is sought, that which will give the true value of the pure gold in their standard coins would seem to fill the requisite conditions.

The second is the valuation given by Congress, it being the average value of those actually tested in 1842. It is to be observed that it was the average worn or abraded British coin with which our standard coin was compared. Would it not be wiser to compare our standard coin with the British standard coin? If the British worn or abraded coin is taken as a standard, ought not our own worn and abraded coin to be compared with it?

It is the opinion of the committee that such a valuation should not be recognized by any of the Departments of the Government; and that they should use every means in their power abroad, as well as at home, to attain a system of exchange based on true or intrinsic values.

* * * * *

It therefore appears that the intention of Congress was to provide a general rule of valuation which should be applicable in all cases, and the value of the sovereign which was specifically fixed, but in accordance with the rule, was for the purpose of making the provision in relation to the par of exchange perfectly clear.

If the revenue system is so defective as not to admit of a correct valuation of foreign coins and moneys of account according to a just rule, applying equally in the case of all countries, and subject to alteration only when the money standard of a country is changed by law, it will be well to consider whether the remedy should not be found in the revision and correction of that system, rather than in a return to the old undervaluation of foreign coins.

The second section of the act prescribed the close of the year 1873 as the term for the discontinuance of the old rating of exchange, and prohibited contracts based upon the old fictitious par, but did not prescribe a rule for the quotation of sterling exchange.

In view of the important alterations in quoting sterling exchange, which the law contemplated, the Secretary of the Treasury, on the 17th of September, 1873, issued a circular inviting the attention of importers, exchange dealers, and the public generally to the provisions of the act, and recommended that exchange should be quoted in dollars and cents to the pound sterling, or in pence and fractions to the dollar; and as it was desirable that the change then about to be made in the United States should be adopted in Great Britain, copies of the circular, with an explanatory letter, were sent, on the 9th of October, 1873, to the Hon. A. G. Cattell, confidential agent of the Treasury Department in London, with a view to have the subject brought to the attention of the London Stock Exchange and bankers dealing in American securities. Copies of the letter and circular referred to, also the correspondence of Mr. Cattell with the London Stock Exchange, are given in the appendix, and furnish a complete history of the origin and effect of the old system and the reform lately effected in quoting American securities in London.

It will be seen from the papers referred to, that Mr. Cattell discharged the duty intrusted to him with zeal and fidelity, and with a very intelligent understanding of the subject, and that the suggestions of the Treasury Department received attentive and liberal consideration on the part of the London Stock Exchange.

The change contemplated by the law in quoting sterling exchange in the United States was brought about on the 1st of January last, and without affecting injuriously or embarrassing any interest.

The reform in the quotation of United States securities on the London Stock Exchange is certainly a long step toward a correct system, but is still somewhat defective. The change made was from valuing the dollar at 54 pence to its valuation at 48 pence, that is, \$5 per pound. Estimating by the standard of the coins, (pound sterling and dollar,) the pound is \$4.86656, and our law fairly fixes the ratio at \$4.8665. Manifestly, therefore, the stock exchange basis is an overvaluation of the pound, say $13\frac{1}{4}$ cents, or about $2\frac{3}{4}$ per cent. On such a basis, a United States security sold at *true par* must be quoted at $2\frac{3}{4}$ per cent. premium, since \$4.8665 plus $2\frac{3}{4}$ per cent. (\$.0133) gives \$5, the assumed par.

There appears to be no reason why London should fix a par at all, or why United States bonds may not be quoted, as our exchange now is, in dollars and cents to the pound, or in pence to the dollar, or, if a par must be established, an almost absolutely accurate one would be £15 = \$73.

THE COURSE OF SILVER BULLION.

At the time of the monetary disturbances, and consequent derangement of foreign exchanges in this country last autumn, the price of silver bullion, which had previously exhibited a declining tendency, suddenly fell from about $116\frac{1}{2}$ to $112\frac{1}{2}$ cents per standard ounce, gold, and the occasion was embraced to make such addition to the silver-bullion fund of the mints and assay-office in New York as was required for their

NOTE.—In projecting the law in relation to the par of exchange, value of sovereign, &c., and in the preparation of various documents explanatory of the same, I received valuable assistance from Robert Patterson, esq., of Philadelphia, for a number of years connected with the mint in that city, and which it affords me great pleasure to acknowledge.

operations, and to enable them to prepare and keep on hand a supply of silver coins sufficient to enable deposits and purchases of silver bullion to be promptly paid for, and to supply the Treasury with such sums as it might require in making its payments. When, a few months afterward, the exchanges became restored to their normal condition, the price of silver recovered to some extent, but has lately receded in the London market to $57\frac{3}{4}$ pence, against $61\frac{1}{4}$ pence, average rate in 1864. The price here is about $112\frac{1}{2}$ cents per standard ounce.

Although the decline in the value of silver, measured by gold, has been considerable, any appreciation beyond that arising from an advance in the rates of exchange on London, the principal bullion-market of the world, and which must be temporary, is not to be expected. It cannot recover its former relative value to gold while the mines of the United States and Mexico continue to yield so largely, and the large quantity existing in the form of demonetized coins in Germany remains undistributed.

The amount placed upon the market by Germany during the last year does not appear to have been large, and that sales in future will be so managed as to weaken the market as little as possible is quite certain, especially as any considerable further depreciation in value would make it impossible to carry out, without heavy loss, the German plan of the substitution of gold for silver as the standard of value and of over-valued or subsidiary silver coins in the place of the silver coins which were formerly the legal-tender money.

The relative value of the two metals will, of course, vary with the supply and demand, but the indications are that a new rate or proportion of, say, $16\frac{1}{2}$ to 1, will be practically established and continue with unimportant variations for some time to come, and this notwithstanding the fact that the proportion of $15\frac{1}{2}$ to 1 is the legal rate in the gold and silver, or double standard of the states of the Latin union, and at which provision is made for the withdrawal of the old silver coins formerly issued by the states now composing the German Empire. The relative value of $16\frac{1}{2}$ to 1 would enable us to purchase silver for coinage into half and quarter dollars and dimes at, say, $112\frac{1}{2}$ cents, gold, per ounce standard, and the coining rate under the law being 124 4-10 cents (or, to be exact, \$1.24416) per standard ounce, the gain or seignorage to the Treasury would be a fraction over 11.9 cents per ounce, or about $10\frac{1}{2}$ per cent. on the amount of gold employed in the purchase. This estimate excludes the cost of coinage, which, including wastage, may be stated at about 2 per cent., although 1 per cent. would probably cover all actual necessary expenses, as the mints could, when not otherwise engaged, execute the silver coinage without any increase in the working force ordinarily required and retained.

The above-stated facts show that the Government can at any time, unless there should be a material advance in the value of silver or depreciation in the gold-value of the paper dollar, (91.3 at this date,) supply itself with such an amount of subsidiary silver coin as it may require to pay out, at its nominal value, at about the same terms as a corresponding sum in paper currency could be obtained by the sale of gold coins. The bullion or export-value of subsidiary silver coins, with the price of silver bullion at $112\frac{1}{2}$ cents per ounce, standard, would be $90\frac{1}{2}$ cents to the dollar. Notwithstanding these coins are only worth, *as bullion*, $90\frac{1}{2}$ cents, gold, and about par, currency, the *market-rate* for them is 95 cents gold and $104\frac{1}{2}$ cents currency to the dollar. The difference is due to the demand being in excess of the supply, and would rapidly disappear if the market were freely supplied. The demand for

the coins appears to come from the Pacific coast and Texas, where they circulate as money. The first effect of any considerable issue of subsidiary silver coin would be the disappearance in the New York market of the difference between the bullion and market value of these coins. They would next be sent to the Pacific coast and Texas in such amounts as to compel merchants and others to avail themselves of the provision of law limiting the legal tender of such coins to \$5. After a time they would begin to enter more or less into general circulation in other sections of the Union, and, as the paper money approached parity with gold, gradually expel the fractional notes. The latter, being redeemable in United States legal-tender notes, will of course become as to subsidiary silver the superior currency, whenever the legal-tender notes become exchangeable at par for gold coins. They would even become a superior currency as to silver coins before the greenback had reached a parity with gold.

I have been particular to refer to the subject of the course of silver bullion, and its issue in the form of subsidiary silver coin, for the reason that the provision of the coinage law which authorizes the payment in silver coins for silver bullion purchased for coinage by the mint at Philadelphia and assay-office, New York, expires by its own limitation on the 12th day of February next, after which subsidiary coins can be procured from the mints only in exchange for gold coins at par. The provision of law above referred to should not, in my opinion, be re-enacted or extended. The issue of subsidiary and token coins should be entirely under the control of the Government, and kept within such limits as will protect the public from the inconvenience and loss which would attend a redundant issue.

Whenever subsidiary or overvalued silver or token coins of any description are issued, two things are of vital importance, and should be observed:

First. A proper limitation as to the amount for which they are to be a legal tender.

Second. The amount of issue limited to the requirements of the public for change.

The latter is the only purpose for which such coins are designed to be used, and this can be effectually attained by their issue only in exchange at par for coin of the standard metal, (in this country, gold.)

The restriction as to the mode of issue applies particularly to times when gold, and not notes based upon debt, as now, shall form the basis of currency. Before we reach that basis, however, the Government may manufacture on its own account, and under favorable circumstances pay out, silver coins, at its pleasure and convenience, to the extent required to meet any legitimate demands for the same. In Great Britain subsidiary silver coin is manufactured exclusively on government account, and furnished to the public in exchange for gold coins at par, and in Germany and the countries of the Latin and Scandinavian money unions the manufacture is also exclusively on government account, but the issue is fixed *per capita*.

It is not within the province of this report to consider the question of the withdrawal of the fractional notes and the substitution of subsidiary silver coins in their place. The withdrawal would be the payment of a loan without interest and the substitution of money having intrinsic value. The determination of the proper time to commence the preparation in that way for a specie basis, as well as the policy and expediency of the measure, will no doubt receive due consideration by the proper authority. As to the amount of subsidiary silver coins

which would probably be required, some idea may be obtained from the experience of other countries.

The issue in Germany is to be 10 marks, equal to about \$2.38, *per capita*—population, 41,060,695; in France, 6 francs *per capita*, exclusive of the five-franc piece, which is a full-valued coin and an unlimited legal tender. Having presented the subject, as I trust, in a manner sufficiently clear, so far as it is of a technical character and connected with the course of silver bullion, I dismiss it with the remark that the mints are, or soon will be, in condition to meet in a reasonable time all the requirements of the country for coin, and which of course would be augmented when it shall be determined to withdraw the fractional currency.

MONETARY STANDARDS.

No change in monetary standards has taken place since my last annual report, although the question of changing from silver to the single gold standard has been discussed in the Netherlands. It may also be mentioned that one or more members of the Latin monetary states union appear to favor the same change, and, as a concession thereto, some restrictions have been placed on the issue of the five-franc silver coins. The Latin union has the double standard of silver and gold, valued in the coinage as $15\frac{1}{2}$ to 1, but the only silver coin issued under that valuation is the five-franc. The relative market-value of the two metals being nearly $16\frac{1}{2}$ to 1, inevitably leads to some derangement of exchanges.

In this connection it is proper to note the issue of a new gold coin by the Austro-Hungarian Empire, and stamped "eight florins—twenty francs." It is of the same value as the twenty-franc coins of the states of the Latin union. As the silver florin continues to be the coined representative of the monetary unit of the empire, the "eight florin—twenty-franc piece" must be regarded as a trade coin, even though it practically regulates exchanges and measures the depreciation of the paper florin. The issue of the new gold coin would appear to indicate the adoption at no distant day of the gold standard by that empire and an assimilation of its coinage to that of the Latin union.

Official notice was published by the Danish minister, on the 1st of September, 1874, that the terms of the common-money system of the three Scandinavian kingdoms, and which is based upon a common gold standard, will take effect in Denmark on the 1st of January, 1875, and that all financial obligations entered into on and after that date shall be done on the basis of the new-money system, and all public and private payments shall be in accordance with the unit of value of that system, viz, the gold crown of 100 oere, (\$0.268.)

The custom of assaying at our mints such foreign coins as come under notice has been continued, and the results embraced in the tables of foreign coins in the appendix. These tables embracing only what may be termed coins of commerce, a separate table is appended, giving the coins representing the monetary units, divisions, and multiples, as well as subsidiary issues of all countries as far as we have been able to obtain accurate information. All the replies to the circular in relation to the money of account and coins of foreign countries which were not received in time for my last annual report, are embraced in the appendix.

ANNUAL ASSAY AND TEST COINS.

The rigid care observed in the issue of the coinage is probably unknown to the general public, and a reference to the tests adopted to in-

sure conformity to the lawful standard of weight and fineness, and as exhibiting the responsibilities of the officers intrusted with the coinage, appears to be proper.

It will be sufficient to state that, when coins are ready for delivery, a certain number of pieces are indiscriminately taken and immediately sealed up and placed in a box or chest, denominated the "pyx," closed by two different locks, the keys of which are in the possession of the superintendent and assayer, so that neither can have access to its contents without the presence of the other. These reserved coins, after the close of the year, are submitted to a critical examination by a commission constituted by law for that purpose. The details of the examination of coins reserved during the calendar year 1873 appear in the extract from the report of the commission appended to this report.

In addition to the test above described, sample pieces, taken indiscriminately from certain deliveries in each month, are assayed under the instructions of the Director, and the result reported to him, and the officers whose work is under trial, one mint assaying upon another. This last check on the coinage, and which ascertains whether the weight and fineness conform to the legal standard, also embraces the testing of the gold coins for silver, and silver for gold, and was inaugurated under the new organization of the mints. Under this system of test assays we satisfy ourselves, from time to time, that no more silver passes off in the alloy of gold coins than is allowed by law, and gold contained in silver bullion, and silver in gold bullion, is separated as closely as can be done at a profit.

In order to make this subject clear to those not familiar with mint-terms, it may be stated that nearly all gold bullion as it comes from the mines contains more or less silver, which has to be separated before the gold bullion can be alloyed with copper to bring it to the legal standard for coinage. As the silver cannot, however, all be parted at a profit from the gold, the law permits it to constitute one-tenth of the alloy of gold coins, but without valuation. In the case of silver bullion containing gold, the regulations require it to be separated from the silver to the extent to which it can be done with advantage to the depositor or the Government; that is to say, the gold is separated from the silver in all cases where its value equals or exceeds the expense of the operation. The test made, as described, shows that the gold coins contain only a small portion of the silver allowed by law to remain as alloy, and that where gold is present in the silver coins it amounts to only a trace.

It should also be added, that in assaying fine gold before adding the alloy (copper) and gold ingots for coinage at the different mints, and in the test assays of coins by the assay commission, the gold is reported to the one-ten-thousandth part, while in the case of crude bullion fractions between the whole and half thousandths are disregarded.

The reason for the distinction in reporting fine and crude bullion is, that the one is free from all base metals, while the other may, and often does, contain base metals and foreign substances, and which render it proper to disregard the minute fractions as stated.

In making assays of gold only a small quantity, but such as will represent the whole mass to be tried, is taken for the purpose. The normal weight now generally adopted for a gold assay is the demigram; not quite eight grains troy. This stands for one thousand, and there is a series of lesser weights down to one-thousandth or degree, and which is again divided into tenths. In the French mint gold is reported to the one-ten-thousandth degree; also at the mint at San Francisco, as re-

spects deposits of fine gold. Some discretion is usually exercised by assayers in this and other countries as to the reporting or disregarding of the last division or smallest weight. The assay-beam used in weighing is so constructed as to be of the utmost precision and delicacy, and so fine is the adjustment, that it is sensible to less than the twentieth of a milligram, or the one-tenth of a thousandth of the unit or normal weight of the assay.

SPECTROSCOPIC ASSAY.

As the question of assaying by the aid of the spectroscope has lately engaged the attention of the assay department in the Mint at Philadelphia and assay-office New York, as also of the royal mint in London, and elsewhere, it gives me pleasure to place in the appendix interesting statements on the subject, prepared at my request by William E. Du Bois, esq., assayer of the Philadelphia Mint, and Herbert G. Torrey, esq., assayer of the New York assay-office, and obligingly transmitted by the superintendents of those institutions.

It may also be interesting to state that a number of assays, made at the Philadelphia Mint of the fine gold used for proofs in the London mint, lately sent for that purpose with a courtesey and confidence which it is very pleasant to acknowledge, have proven the exact correspondence of their proof-gold with ours. The same thing is occasionally done among our own mints, and with a like result.

It is gratifying to find in the ample and able reports of the London mint that they do not confine themselves to details of their own work, but look abroad and collect whatever is important of the doings of other mints or of the coinage-enactments of other countries. The same course is pursued here.

The precious metals being universal standards of value, changes of coinages and in monetary systems must be regarded as of interest to all commercial countries.

AMOUNT OF SPECIE IN THE COUNTRY.

According to the official reports of the Treasurer of the United States and Comptroller of the Currency, there were held by the Treasury and national banks at the close of the fiscal year ended June 30, 1872—

In coin	\$98,389,864 49
*Estimated amount of coin in Pacific coast States and Territories at that time	20,000,000 00
And in the hands of bankers and people elsewhere	10,000,000 00
Total specie fiscal year 1872-'73	128,389,864 49
Add to this two years' product of United States mines, at \$70,000,000 ..	140,000,000 00
Imports of coin and bullion for two years	49,695,343 00
	318,085,207 49
Deduct amount exported during the two years ended June 30, 1874 ..	151,238,979 00
Total estimated stock, June 30, 1874	166,846,228 49

The above estimate shows a gain in specie and bullion in the last two fiscal years of \$38,456,364, and the stock of specie to be about \$166,846,228.

*The estimate of the amount of coin and bullion in the States and Territories of the Pacific coast June 30, 1872, was prepared at my request by Mr. Louis A. Garnett, of San Francisco, one of the most intelligent and reliable authorities of the present day on the subject of the precious metals. His estimate was \$20,000,000 to \$25,000,000. I have taken the minimum amount.

The coinage of the mints from the 30th of June to 30th of September, 1874, amounted to \$13,192,332, mostly from bullion of domestic production.

It is impossible to estimate, even approximately, the amount of specie finding its way out of or into the country by private hands, and not embraced in the custom-house returns. It would be safe, I think, to offset one against the other.

The amount carried out of the country by persons visiting Europe is, there are reasons to believe, generally estimated too high, especially since the system of letters of credit has become so widely extended, and which, with bills of exchange, have rendered the carrying of coin from one country to another entirely unnecessary, particularly as respects the several countries which are associated in modern civilization.

On the other hand, the amount of coin brought into the United States by emigrants is probably underrated. That class of people are always disposed to carry a portion of their effects in the form of gold and silver coin, with the value of which they are familiar, and with the knowledge that the same will be freely received everywhere in exchange for any article they may require.

AMOUNT OF GOLD AND SILVER COIN AND BULLION IN THE WORLD.

Inquiries are frequently made as to the amount of gold and silver existing in the world in the form of coin and bullion, and as to the increase since the discovery of the mines of California and Australia. Anything like an accurate estimate upon the subject is utterly impossible, for although the annual production for several decades and the total coinages of different countries may be approximately stated, the fact that the amount of recoinages, and of precious metals used in the arts during even the last twenty-five years, cannot be reliably ascertained, would render the estimate of no practical value. Such information as we have been able to obtain upon the subject will be found in the appendix, and which includes a communication and statements from R. W. Raymond, Commissioner of Mining Statistics. When all the replies to our circular of last year shall have been received the amount of the present production can be arrived at with reasonable accuracy. The opinion has often been advanced that the large amount of gold yielded by the mines of the United States and Australia has produced an engorgement in the markets of the world. That such was the effect during the first five years after these mines were opened and during which period the maximum production was reached, and that a general advance in prices followed, may be safely admitted; but the undeniable fact that leading countries, like the United States, Russia, Austria, France, and Italy, are compelled to use inconvertible paper-money, not from choice, but because they have not sufficient coin for a specie basis, would appear to show conclusively that there is not too much gold, and especially as no one country appears to possess a redundancy. This fact, and particularly when it is considered that the annual production of gold is gradually decreasing, should dispel any fears which may be entertained of its future decline in value relatively to land, labor, and commodities.

The world's stock of precious metals is generally estimated at from ten to twelve thousand millions of dollars, nearly equally divided as to the two metals. The estimate appears to be based on the assumption that the stock at the commencement of the fifteenth century amounted to two thousand millions, and that from eight to ten thousand millions have

since been added, principally from the mines of North and South America and Australia.

The present production of gold being estimated at one hundred millions and silver eighty millions, would give an annual addition to the accumulated stock of $1\frac{1}{2}$ per cent. The estimates of the earlier writers must be taken with a good many grains of allowance; and generally in connection with this subject, and its practical bearing upon the affairs of the present period, it may be proper to observe that there have been so many important changes in monetary systems and in the financial and industrial condition of different countries, as well as redistributions of specie, during the last half century, as to render the statements and conclusions on various points connected therewith contained in the old standard works comparatively useless.

The period referred to has been one of unparalleled activity and progress, and the utilization of steam and electricity in the intercourse of nations, and the great extension of international credits, have effected a complete revolution in the commerce of the world. These important changes have not, however, enabled the world to dispense with the precious metals as the common measure of value and medium of exchange. On the contrary, those metals remain in that respect, the same as they were at the commencement of authentic history, the only money of universal recognition and unlimited acceptance.

In this connection it affords me pleasure to acknowledge the courtesy of Baron Bussirré, director of the mint at Paris, who furnished this Office with valuable information in relation to the amount of coin in France.

In concluding this report, I desire to express my acknowledgments to the officers, clerks, and employés of the several mints and assay-offices, and to the clerks of the Bureau, for the faithful performance of their duties, and to which the satisfactory results of the largely-increased business of the Mint Establishment may be mainly attributed.

I have the honor to be, very respectfully,

H. R. LINDERMAN,
Director of the Mint.

Hon. B. H. BRISTOW,
Secretary of the Treasury.

Statement exhibiting the average weight, fineness, and value of foreign coins as determined by United States Mint assays.

EXPLANATORY REMARKS.

1. The weight is expressed in fractions of an ounce troy, agreeing with the terms used in the United States mints.

If it is desired to have the weight of any piece in grains, regard the thousandths of an ounce as integers, take their half, from which deduct four per cent. of that half, and the remainder will be grains.

The fineness is expressed in thousandth parts; *i. e.*, so many parts of pure gold or silver in 1,000 parts of the coin. The old carat system is generally abandoned, (except for jewelry,) but it may be worth while to say that $41\frac{2}{3}$ thousandths equal one carat.

3. The valuation of gold is at the legal rate of 25.8 grains, 900 fine, being equal to one dollar; or \$20.672 (nearly) per ounce of fine gold; with the deduction of coinage charge, $\frac{1}{4}$ of one per cent.

4. For the silver there is no fixed legal valuation, as compared with gold. The price paid at the mints varies according to demand and supply, but is stationary for considerable periods at a time, and is now 118 cents per ounce 900 fine, payable in subsidiary coin, at which rate the values are given in the table.

5. These tables generally give the one principal coin of each country, from which the other sizes are easily deducted. Thus when the franc system is used, there are generally gold pieces of 40, 20, 10, and 5 francs, all in due proportion. But in silver, the fractional coins are very often of less intrinsic value than the normal coin, proportionally. These are seldom exported.

GOLD COINS.

Country.	Denomination.	Gross weight.	Fineness.	Standard weight.	Value in United States gold coin after coinage charge of 1-5 of 1 per cent. has been deducted.
		Ounces.	Thous'ths.	Ounces.	Dolls. cts. mills.
Austria	Ponrfold ducat	0. 448	986	0. 4908	9 11 3
Do	Souverain, (no longer coined)	0. 363	900	0. 363	6 74 1
Do	4 florins, (new)	0. 104	900	0. 104	1 93 2
Belgium	25 francs	0. 254	899	0. 2537	4 71 0
Brazil	20 milreis	0. 575	916. 5	0. 5855	10 87 1
Central America	2 escudos	0. 209	853. 5	0. 1982	3 68 1
Do	4 reals	0. 027	875	0. 0262	0 48 7
Chili	10 pesos, (dollars)	0. 491	898	0. 4899	9 09 6
Colombia and South America generally	Old doubloon*	0. 867	870	0. 8381	15 56 1
Colombia	20 pesos, "Bogota"	1. 033	827	1. 013	18 90 2
Do	20 pesos, "Medellin"	1. 034	891. 5	1. 0242	19 01 6
Do	20 pesos, "Popayan"	1. 029	891. 5	1. 0192	18 92 2
Costa Rica	10 pesos	0. 476	858. 5	0. 454	8 43 0
Denmark	20 crown	0. 288	900	0. 288	5 34 7
Do	Old ten-thaler	0. 427	895	0. 4246	7 88 4
Egypt	Bedidlik, (100 piasters)	0. 275	875	0. 2673	4 96 3
England	Pound, or sovereign, (new) †	0. 2568	916. 5	0. 2615	4 85 6
Do	Pound, average, ‡ (worn)	0. 2563	916. 5	0. 2609	4 84 3
France	20-franc	0. 207	899	0. 2067	3 83 8
German Empire	New 20 marks	0. 256	900	0. 256	4 75 3
Do	Old ten thaler, (Prussian)	0. 427	903	0. 4284	7 95 5
Greece	20 drachms	0. 185	900	0. 185	3 43 5
India, (British)	Mohur, or 15 rupees †	0. 375	916. 5	0. 3818	7 08 9
Italy	20 lire	0. 207	899	0. 2067	3 83 8
Japan	20 yen	1. 072	900	1. 072	19 90 4
Mexico	Doubloon	0. 86735	870. 25	0. 8386	15 56 9
Do	20 pesos, (empire)	1. 086	875	1. 0558	19 60 3
Do	20 pesos, (republic, new)	1. 084	873	1. 0514	19 52 2
Netherlands	10 guilders	0. 215	899	0. 2147	3 98 6
New Granada	10 pesos, (dollars)	0. 525	891. 5	0. 520	9 65 5
Norway	20 crowns	0. 288	900	0. 288	5 34 7
Peru	20 soles	1. 0357	898. 75	1. 034	19 20 3
Portugal	Coroa, (crown)	0. 308	912	0. 312	5 79 5
Russia	5 roubles	0. 210	916	0. 2137	3 96 8
Spain	100 reals	0. 268	896. 5	0. 2668	4 95 4
Do	80 reals	0. 215	869	0. 207	3 85 6
Do	10 escudos	0. 27045	897	0. 2695	5 00 3
Sweden	Ducat	0. 111	975	0. 1202	2 23 2
Do	Carolin, (10 francs)	0. 104	900	0. 104	1 93 1
Do	New 20 crowns, (kroun)	0. 288	900	0. 288	5 34 7
Tunis	25 piasters	0. 161	900	0. 161	2 98 9
Turkey	100 piasters	0. 231	915	0. 2348	4 35 9

* The *doubloon* (doblon, or more properly *onza*, though not really an ounce Spanish) is now generally discontinued, and is seldom seen here. These figures answer as well for the doubloon of Peru, Chili, Bolivia, &c., and therefore this item stands for all. Popayan pieces were rather inferior.

† The sovereigns coined at Melbourne and Sydney, in Australia, and distinguished only by the mint-marks M and S, are the same as those of the London mint. Sovereigns generally are up to the legal fineness, 916½, (or 22 carats,) but we report to the half in all cases.

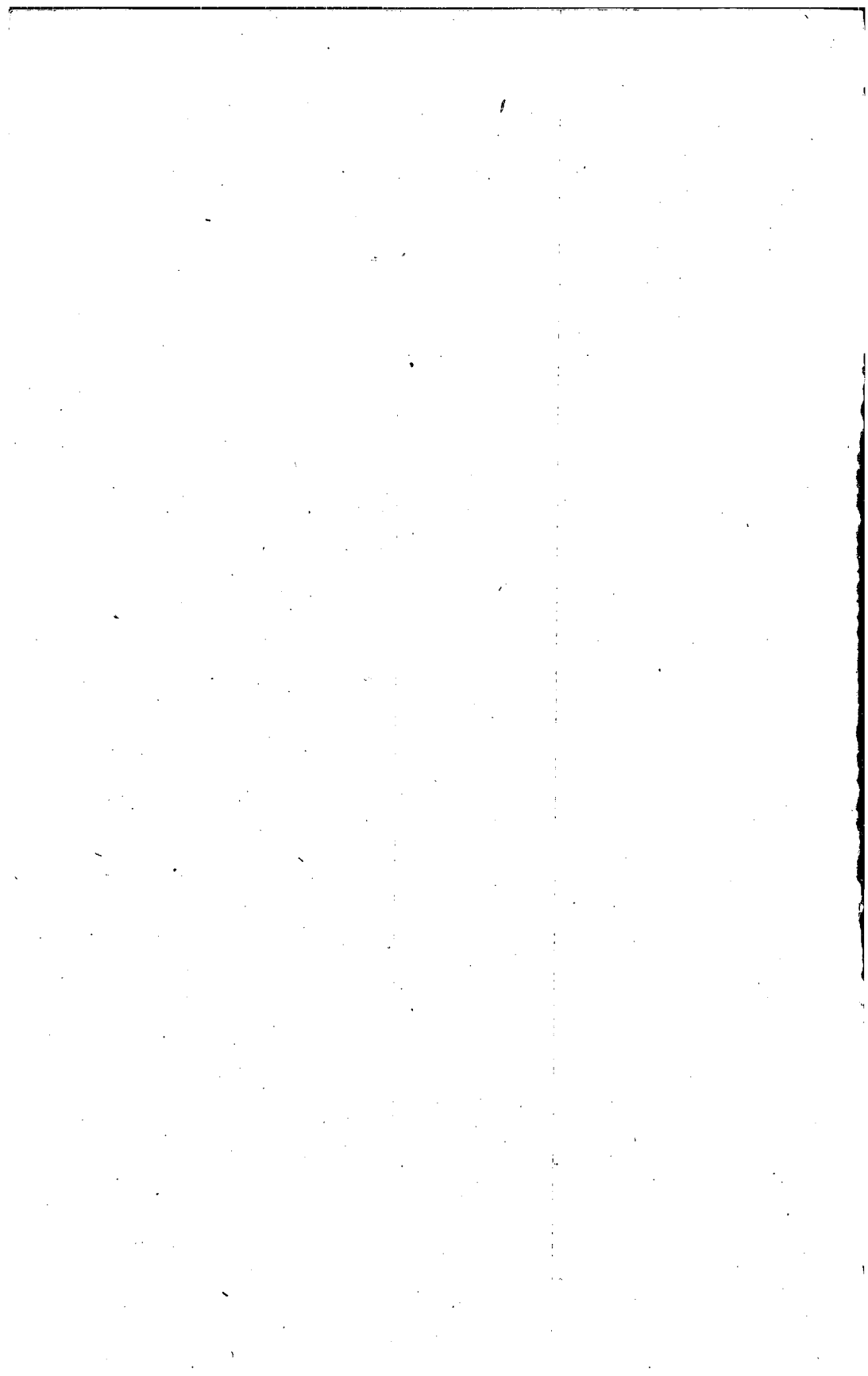
‡ The last coinage of *mohurs* was in 1862.

SILVER COINS.

Country.	Denomination.	Gross weight.	Fineness.	Standard weight.	Value in subsidiary silver coin at 118 cts. per standard ounce.
		Ounces.	Thous'ths.	Ounces.	Dolls. cts. mills.
Austria	Old rix-dollar	0.902	833	0.8348	0 98 5
Do	Old scudo crown	0.836	902	0.8378	0 98 8
Do	Florin, before 1858	0.451	833	0.4174	0 49 2
Do	New florin	0.397	900	0.397	0 46 8
Do	New union dollar	0.596	900	0.596	0 70 3
Do	Maria Theresa dollar, 1780	0.895	838	0.8334	0 98 3
Belgium	5 francs	0.803	897	0.8003	0 94 4
Do	2 francs	0.320	835	0.2968	0 35 0
Bolivia	New dollar	0.801	900	0.801	0 94 5
Brazil	Double milreis	0.8187	917.75	0.8348	0 98 5
Canada	20 cents	0.150	925	0.1541	0 18 1
Do	25 cents	0.1875	925	0.1927	0 22 7
Central America	Dollar	0.866	850	0.8178	0 96 5
Chili	Old dollar	0.864	908	0.8716	1 02 8
Do	New dollar	0.801	900.5	0.8014	0 94 6
China	Dollar, (English mint)	0.866	901	0.8669	1 02 3
Do	10 cents	0.087	901	0.08709	0 10 2
Denmark	2 rigsdaler	0.927	877	0.90331	1 06 5
Egypt	Piaster, (new)	0.040	755	0.0335	0 03 9
England	Shilling, (new)	0.1825	924.5	0.1874	0 22 1
Do	Shilling, (average)	0.178	925	0.1829	0 21 5
Do	Florin	0.365	925	0.3751	0 44 2
France	5 franc	0.8018	900	0.8018	0 94 6
Do	2 franc	0.320	835	0.2968	0 35 0
North German states	Thaler, before 1857	0.712	750	0.5933	0 70 0
Do	Thaler, (new)	0.595	900	0.595	0 70 2
South German states	Florin	0.340	900	0.340	0 40 1
German Empire	5 marks, (new)	0.804	900	0.804	0 94 8
Greece	5 drachms	0.719	900	0.7198	0 84 8
Hindustan	Rupce	0.374	916.5	0.380	0 44 9
Italy	5 lire	0.802	900	0.802	0 94 6
Do	Lira	0.160	835	0.1434	0 17 5
Japan	1 yen	0.8667	900	0.8667	1 02 2
Do	50 sen.	0.402	800	0.3573	0 42 2
Mexico	Dollar	0.870	903	0.8799	1 03 0
Do	Half-dollar	0.435	898.5	0.4343	0 51 2
Do	Pesto of Maximilian	0.861	902.5	0.8633	1 01 8
Netherlands	2½ guilders	0.804	944	0.8433	0 99 5
Norway	Specie daler	0.927	877	0.9033	1 06 5
New Granada	Dollar of 1857	0.803	896	0.7994	0 94 3
Pern	Old dollar	0.866	901	0.8669	1 02 3
Do	Dollar of 1858	0.766	900	0.766	0 90 3
Do	Half-dollar of 1835-38	0.433	650	0.3127	0 36 9
Do	Sol	0.802	900	0.802	0 94 6
Portugal	500 reis	0.400	912	0.4053	0 47 8
Roumania	2 lei, (francs,) new	0.322	835	0.2987	0 35 2
Russia	Rouble	0.667	875	0.6484	0 76 5
Spain	5 pesetas, (dollars)	0.800	900	0.800	0 94 4
Do	Peseta, (pistareen)	0.160	835	0.1434	0 17 5
Sweden	Riksdaler	0.273	750	0.2275	0 26 8
Switzerland	2 francs	0.320	835	0.2969	0 35 0
Tunis	5 piasters	0.511	898.5	0.5101	0 60 2
Turkey	20 piasters	0.770	830	0.7101	0 83 7



REPORT OF THE FIRST COMPTROLLER.



REPORT

OF THE

FIRST COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
First Comptroller's Office, November 5, 1874.

SIR: The following report, which embraces the operations of this office during the fiscal year ending June 30, 1874, is respectfully submitted.

The number of warrants examined, countersigned, entered upon blot-
ters, and posted into ledgers was as follows, viz :

Treasury proper.....	2,352
Public debt	184
Quarterly salaries	1,274
Diplomatic and consular.....	2,206
Customs	5,081
Internal revenue.....	6,767
Judiciary.....	2,109
War pay.....	6,693
War repay.....	1,066
Navy pay.....	1,874
Navy repay.....	188
Interior civil.....	3,066
Interior pay.....	2,176
Interior repay.....	270
Appropriation.....	110
Customs (covering).....	1,420
Land (covering).....	748
Internal revenue (covering).....	2,467
Miscellaneous (covering).....	6,883
Miscellaneous repay (covering).....	1,519

The following accounts were received from the First and Fifth Auditors of the Treasury and the Commissioner of the General Land-Office, and revised and certified, viz :

Judiciary, embracing the accounts of United States marshals for their fees and for the expenses of the United States courts, of the United States district attorneys, and of the commissioners and clerks of the United States courts.	2,275
Diplomatic and consular, embracing the accounts arising from our intercourse with foreign nations, expenses of consuls for sick and disabled seamen, and of our commercial agents in foreign countries.	2,024
Public lands, embracing the accounts of the registers and receivers of land-offices, and surveyors-general and their deputies, and of lands erroneously sold.	2,755
Steamboats, embracing accounts for the expenses of the inspection of steam-vessels, and salaries of inspectors.	374
Mint and its branches, embracing the accounts of gold, silver, and cent coinage, of bullion, of salaries of the officers, and general expenses.	135
Public debt, embracing the account of the Treasurer of the United States, and the accounts of the assistant treasurers for the redemption of United States stocks and notes, and for the payment of the interest on the public debt.	708
Public printing, embracing accounts for printing, for paper, and for binding.	63

Territorial, embracing accounts for the legislative expenses of the several Territories, and all the expenses incident to their government.....	381
Congressional, embracing accounts for salaries, for contingent expenses, and for other expenses of the United States Senate and House of Representatives.....	82
Internal revenue collectors' accounts of the revenue collected, the expenses of collecting the same, their own compensation, and the expenses of their offices.....	5,089
Internal revenue stamp agent's accounts for the sale of stamps.....	557
Internal revenue miscellaneous accounts for salaries and incidental expenses of supervisors, surveyors, detectives, &c.....	1,367
Internal revenue assessors' accounts for the expenses of levying the taxes, and for their own compensation.....	381
Census, accounts for compensation of assistant marshals for taking the eighth census.....	977
Public buildings, embracing accounts for the erection and repair of public buildings.....	340
Miscellaneous, embracing accounts for the contingent expenses of all the Executive Departments at Washington, the salaries of judges, district attorneys, marshals, &c.....	2,153
Number of letters written from this Office on official business.....	12,254
Number of receipts for tax-lists given by collectors, examined, registered, and filed.....	2,852
Number of books of tax-paid spirit, tobacco, and special stamps, counted and certified.....	10,087
Number of requisitions examined, entered, and reported, viz :	
Diplomatic and consular.....	1,101
Collectors of internal revenue.....	2,714
United States marshals.....	285
United States depositaries.....	150

The above details furnished but a portion of the duties appertaining to this Office. In addition thereto must be added the examination, registering, and filing of official bonds; the examination, filing, and registering of all powers of attorney for the collection of interest, and the collection of money due to public creditors from the Department; the examination and decision of applications for the re-issue of securities in place of those lost or destroyed, and a variety of miscellaneous business occurring daily, which it is impossible to enumerate.

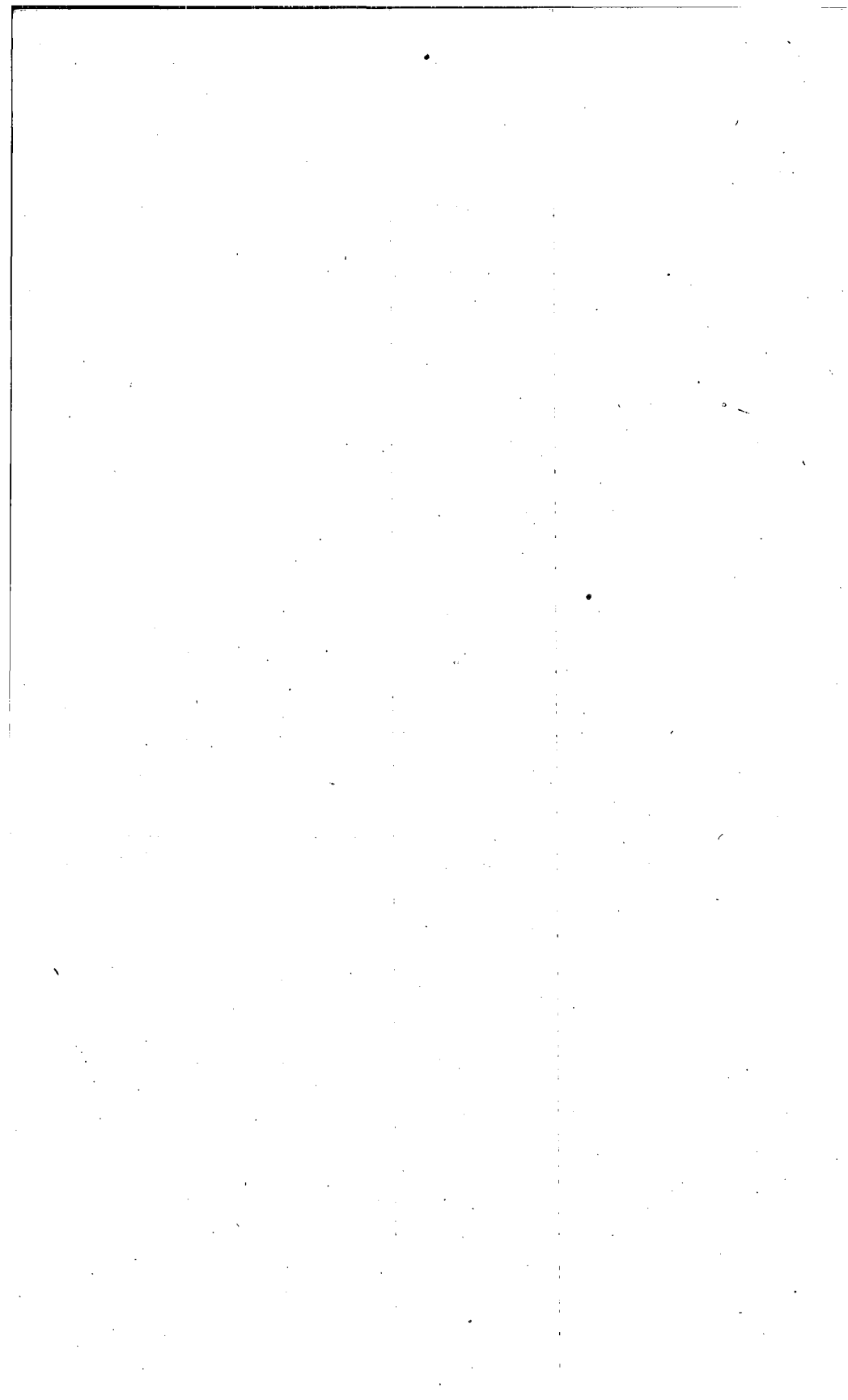
The business of the Office continues steadily to increase; the work has been performed as promptly as the force allowed the Office could perform it. The persons employed in the Office have been faithful and efficient; but their numbers are below those required, and consequently some accounts have not been examined and certified as early as was desirable, and others, not pertaining to the daily current business, have not been examined.

Respectfully submitted.

R. W. TAYLER,
Comptroller.

Hon. B. H. BRISTOW,
Secretary of the Treasury.

REPORT OF THE SECOND COMPTROLLER.



REPORT

OF

THE SECOND COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
Second Comptroller's Office, October 6, 1874.

SIR: I have the honor to submit the following report of the operations of this office for the fiscal year ending June 30, 1874.

The aggregate number of accounts of disbursing officers and agents which have been received, as well as those which have been finally adjusted, is as follows:

From—	Received.	Revised.	Amount.
Second Auditor	3, 859	4, 030	\$32, 575, 600 00
Third Auditor.....	6, 051	7, 229	127, 157, 192 07
Fourth Auditor	566	551	24, 140, 987 00
Total.....	10, 476	11, 810	183, 873, 769 07

The above accounts have been duly entered, revised, and the balances found thereon certified to the Secretary of the Department in which the expenditure has been incurred, viz: Those from the Second and Third Auditors to the Secretary of War, (excepting the accounts of Indian agents, which are certified to the Secretary of the Interior;) and those from the Fourth Auditor to the Secretary of the Navy.

Character of accounts.	Received.	Revised.	Amount involved.
FROM THE SECOND AUDITOR.			
Accounts of disbursing officers of the War Department under the acts for collecting, organizing, and drilling volunteers.....	12	13	\$289, 280 00
Accounts for Army recruiting officers for the authorized expenses of the regular recruiting service	174	163	1, 374, 743 00
Accounts of Army paymasters for pay of the Army, including mileage to officers and general expenses	902	1, 104	17, 169, 113 00
Special accounts settled by the paymasters' division.....	814	814	1, 367, 815 31
Accounts of disbursing officers of the Ordnance Department for the expenses of the ordnance service, and for ordnance, ordnance stores and supplies, armories, and arsenals.....	156	156	3, 735, 729 00
Accounts of agents of Indian affairs for the current and contingent expenses of the Indian service, including annuities and installments under treaties.....	1, 244	1, 223	5, 908, 592 00
Accounts of disbursing officers of the Medical Department for medical and hospital supplies, medical services, and other authorized expenses.....	447	447	473, 281 00
Accounts of disbursements for contingent expenses of the War Department, including expenses for military convicts, contingencies of the Army, &c	71	71	130, 237 00
Accounts of disbursing officers of the Freedmen's Bureau for pay and bounty to colored soldiers.....	1	1	1, 516, 921 00
Accounts of moneys received and disbursed for the Soldiers' Home	11	11	173, 430 44
Accounts of moneys received and disbursed for the support of the National Home for Disabled Volunteer Soldiers	27	27	436, 462 25
Total.....	3, 859	4, 030	32, 575, 600 00

Character of accounts.	Received.	Revised.	Amount involved.
FROM THE THIRD AUDITOR.			
Accounts of disbursing officers of the Quartermaster's Department for the regular supplies and incidental expenses of the Army, Army transportation, barracks and quarters, clothing and equipage, the construction and repair of hospitals, the purchases of horses for cavalry and artillery, and of heating and cooking stoves, including moneys transferred to disbursing officers, personal charges, and suspensions removed, allowances under the act of June 23, 1870, continued June 7, 1872, allowances under the eight-hour law, and claims for services pertaining to that department.....	4,665	5,877	\$80,437,333 07
Accounts of disbursing officers of the Subsistence Department for the subsistence of the regular troops and Indian scouts, including rations to ordnance men and sergeants in the ordnance and general service, to hospital stewards, laundresses, and employes of Quartermaster's Department and subsistence claims.....	984	927	4,706,500 00
Accounts of disbursing officers of the Engineer Department for military surveys, the construction of fortifications, river and harbor surveys and improvements, and the expenses of that department, torpedo experiments, and engineer claims and allowances under the eight-hour law.....	75	73	6,574,410 00
Accounts of pension-agents for the payment of pensions to invalid soldiers, their widows and dependent relatives, including soldiers of the war of 1812, furnishing artificial limbs and transportation or commutation therefor, compensation to the agents, and for other authorized expenses in that service, and pension-claims presented for adjustment.....	313	338	35,337,529 00
Accounts for disbursements made for the relief of destitute freedmen and refugees.....	14	14	101,315 00
Total.....	6,051	7,229	127,157,182 07
FROM THE FOURTH AUDITOR.			
Accounts of the disbursing officers of the Marine Corps, for the pay of officers, and pay and rations of the marines, and for the supplies of clothing, fuel, military stores, forage for horses, rent and repair of barracks and quarters, and hire of offices, the transportation and recruiting of the corps, and other authorized contingent expenses.....	7	7	937,419 00
Accounts of the paymasters of the Navy proper, for the pay and rations of the officers of the Navy, and seamen, for supplies of provisions, and clothing, and the expenses for the repairs of vessels on foreign stations, including the crew of the ship, and other authorized contingent expenses pertaining to that Department.....	375	358	8,416,139 00
Accounts of paymasters of the Navy Department, at the navy-yards, in the construction and repairs of vessels, for the pay of mechanics and laborers on the various works, including the pay of officers on duty at the yards, and on leaves of absence.....	93	93	9,016,691 00
Accounts of paymasters of the Navy, acting as navy-agents and disbursing officers, in the purchases of timber and materials, provisions, clothing, naval stores and outfit, including advances to paymasters of the Navy proper.....	23	20	5,241,579 00
Accounts of Navy pension-agents, for the payment of pensions to the invalids of the Navy and Marine Corps, their widows and dependent relatives; compensation to the agents and expenses of the agencies.....	68	73	529,159 00
Total.....	566	551	24,140,987 00
Naval-prize lists.....	59	60	
CLAIMS REVISED DURING THE YEAR.			
Soldiers' pay and bounty.....	9,365	9,555	1,183,807 00
Sailors' pay and bounty.....	1,407	1,419	219,839 00
Prize-money.....	1,594	1,439	210,451 00
Lost property under act of March 3, 1849.....	327	330	53,905 00
Quartermaster's stores under act of July, 1864.....	620	620	286,571 39
Awards of Southern Claims Commission.....	166	166	643,971 83
Oregon and Washington Territory and Rogue River Indian war claims.....	62	62	43,565 62
Montana Indian war claims of 1867 certificates.....	70	70	89,208 08
State claims.....	9	9	603,633 79
Duplicate checks approved under act of February 2, 1872.....	487	487	26,015 00
Total.....	14,107	14,157	3,360,967 71
Referred cases adjusted.....	4,219	4,219	

Settlements recorded during the fiscal year	10,063
Requisitions recorded during the fiscal year	11,813
Accounts on hand at the commencement of the fiscal year	4,083
Accounts on hand at the close of the fiscal year	2,699
Letters written on official business—pages	953
Copying differences on adjustment of accounts—pages	2,586
Pensioners recorded	342

Number of contracts filed, classified as follows:

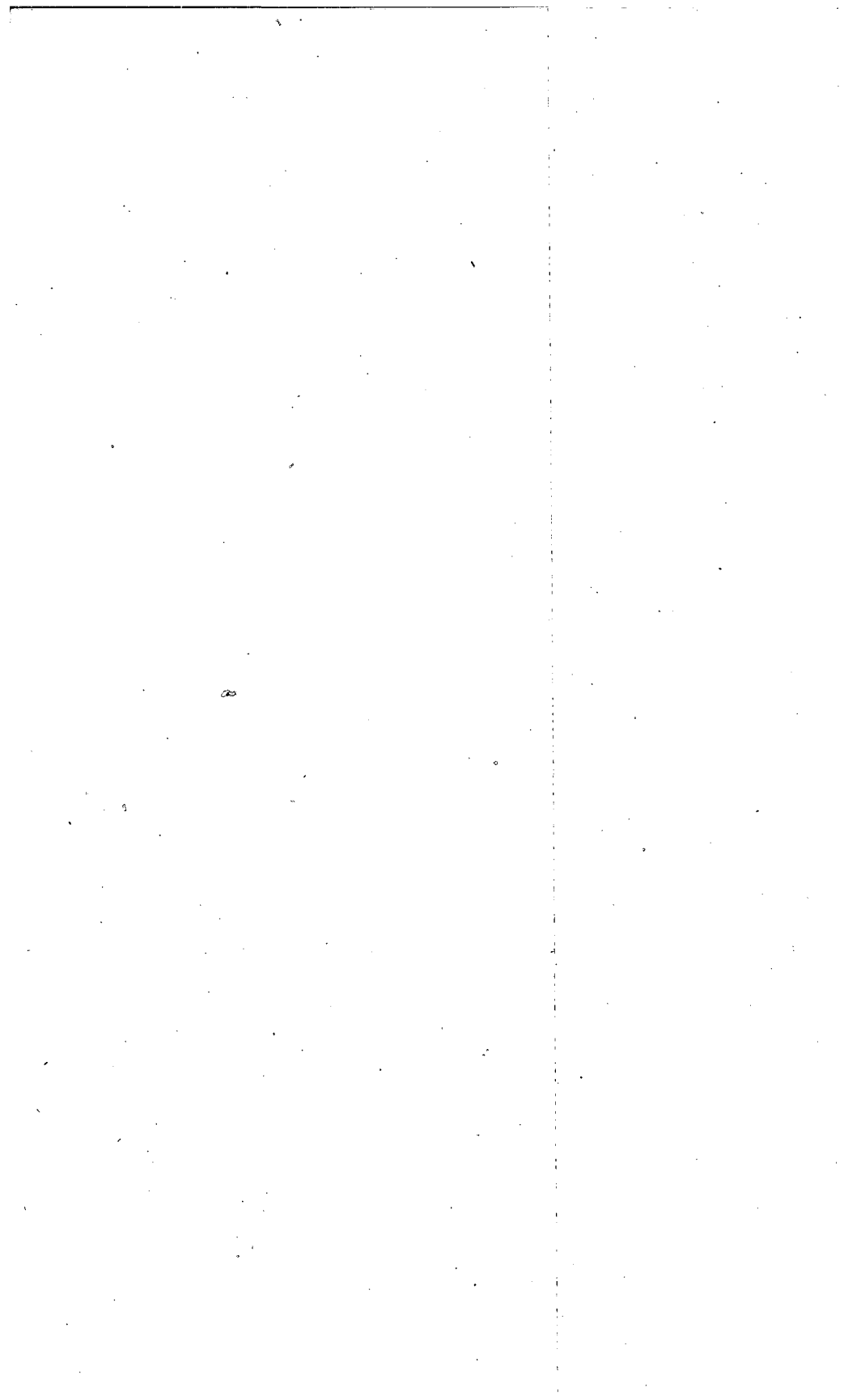
Quartermaster's Department	607
Engineer Department	99
Indian Department	91
Ordnance Department	12
Navy Department	122
Adjutant Department	55
Commissary-General of Subsistence	320
Leases filed	53
Official bonds filed	117

In closing this brief report, simple justice requires that I should bear testimony to the fidelity and ability with which the clerks, and especially those having charge of the several divisions in the office, have performed their official duties.

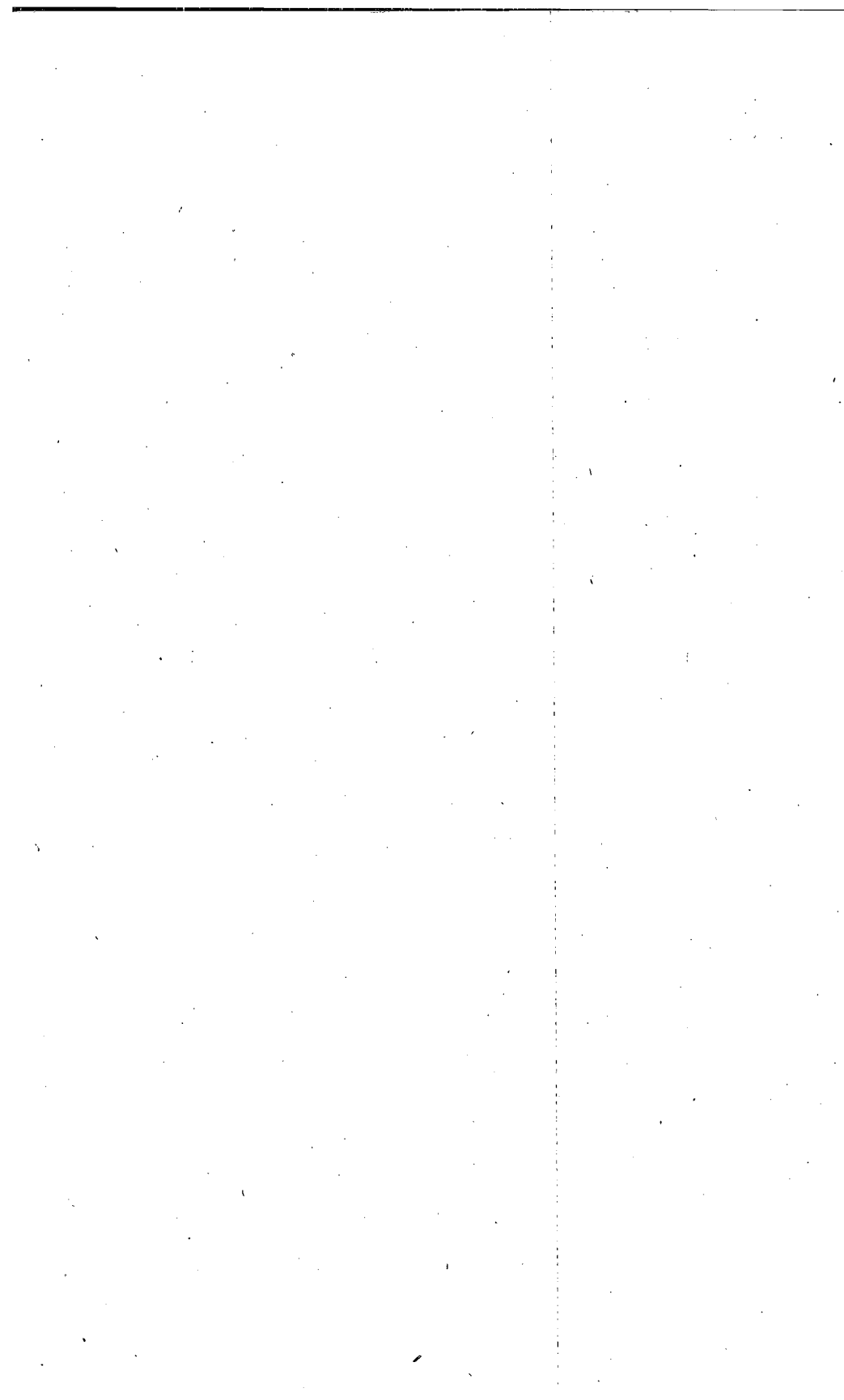
Very respectfully, your obedient servant,

J. M. BRODHEAD,
Comptroller.

Hon. B. H. BRISTOW,
Secretary of the Treasury.



REPORT OF THE COMMISSIONER OF CUSTOMS.



REPORT

OF THE

COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,
Office of Commissioner of Customs,
Washington City, D. C., October 28, 1874.

SIR: I have the honor to submit my report for the fiscal year ending June 30, 1874.

The number of accounts on hand July 1, 1873, was.....	363
The number of accounts received from the First Auditor during the year was....	6,308
	6,671
The number of accounts adjusted during the year.....	6,490
The number of accounts returned to the First Auditor during the year....	22
	6,512

The number of accounts on hand June 30, 1874..... 159

The amounts paid into the Treasury of the United States from sources the accounts of which are settled in this Office, are as follows:

On account of customs.....	\$163,103,833 69
On account of fines, penalties, and forfeitures.....	651,271 76
On account of steamboat inspections.....	274,490 91
On account of labor, drayage, storage, &c.....	463,684 83
On account of marine-hospital tax.....	352,379 98
The amount of official fees earned by collectors.....	634,841 99
	165,480,503 16

And there was paid out of the Treasury—

On account of expenses of collecting the revenue from customs.....	\$7,319,487 88
On account of refunding excess of deposits for duties.....	4,295,701 24
On account of debentures.....	1,301,977 78
On account of public buildings.....	4,783,054 15
On account of construction and maintenance of lights.....	2,480,382 42
On account of construction and maintenance of revenue-cutters.....	1,106,558 62
On account of marine-hospital service.....	409,037 14
On account of distributive shares of fines, penalties, and forfeitures..	317,981 12
On account of preserving life and property from shipwreck.....	180,164 32
On account of miscellaneous accounts.....	170,933 65
	22,365,278 32

The number of estimates received.....	2,837
The number of requisitions issued.....	2,801
The amount involved in said requisitions.....	\$12,657,768 76
The number of letters received.....	9,305
The number of letters written.....	10,368
The value of postage-stamps used.....	\$328 65
The number of letters recorded.....	9,923
The number of returns received and examined.....	4,759
The number of oaths examined and registered.....	6,410
The number of appointments registered.....	3,146
Average number of clerks employed.....	30
Amount involved in above statement.....	\$200,503,878 89

The act of Congress entitled "An act to amend the customs-revenue laws and to repeal moietyes," approved June 22, 1874, is a wide departure from the settled policy of the Government from the organization of its customs system in 1799; but, whether for better or worse, is a matter which has been fully discussed by the ablest minds of the country, and can only be determined by the test of an earnest endeavor to faithfully administer the law as we find it, and the teachings of a carefully observant experience under its workings.

The evils of the moiety system, in its practical administration, were undoubtedly great, and by its enactment of repeal, June 22, 1874, Congress appears to have rendered its judgment that they were greater than the evils the system was designed to prevent.

So far as a faithful and zealous execution of the new law by this Bureau can effect that object, the judgment of Congress against the moiety system shall be sustained; but it is yet too early to state what the result has been, or to predict intelligently what the ultimate result will be, upon the revenue and the mercantile classes.

While the now-repealed laws relating to the enforcement of fines, forfeitures, and penalties, and their distribution, were on the statute-books, it was undeniable that there was a separation of interests between the Government and its employé, the custom-house officer. The Government interest required the prevention of fraud on the revenue by the swift, certain, and severe punishment of offenders, whenever and wherever detected; but the interest of the custom-house officer lay, not in the suppression of fraud, but in its subsequent discovery, and its punishment by civil instead of criminal process, so that there might be a resulting sum of money, in the distribution of which he was to share.

The consequence of such a condition of things was, that customs officials were often oppressively zealous in their pursuit of evidence that might be turned into pecuniary profit, sometimes unscrupulous as to legal forms and ethical rules in getting at their information, and too often indiscriminate in their pursuit of so-called offenders. The mercantile community came to regard the customs-service rather as an agency of personal profit to those who obtained admission into it than as a part of the machinery of a popular government for collecting the revenue necessary to its support, and to look upon the customs officer rather as a parasite, unlawfully living upon themselves, than as a public servant in honorable service. In the Treasury Department, likewise, embarrassment was caused by the pecuniary relation of local customs and law officers to cases of alleged violations of law. The Secretary and Solicitor, anxious to do justice between the Government and the importer, were liable to be misled, and were constantly apprehensive of misstatement as to the true facts of any case wherein the contingent interest of the officers in immediate charge of it was opposed to an open and prompt prosecution, discontinuance, or compromise.

It is not an overstatement of the case to say that, owing to the multiplicity and obscurity of the revenue-laws prior to their late codification, the complexity of the machinery for their execution, and the unhealthy stimulus to greed due to the continuing existence of great frauds, and the means taken for their prevention and discovery, a large, intelligent, and public-spirited class of citizens had, to a lamentable degree, come to look upon their Government as alien in interest and hostile in feeling to themselves.

What Congress has done to remove so unjust and dangerous a sentiment may be seen from a summary of the pertinent provisions of the recent act. In the abolition of moietyes the law takes from the customs-

officer his pecuniary incentive to distort or magnify innocence or heedlessness into crime, and remove from him the reproach under which all spies and informers, for contingent rewards, labor in popular estimation. In abolishing the seizure of books and papers, and substituting therefor their production by due and regular process in open court, it removes from the importer one of his best-founded causes of complaint; that is, the complaint of business interrupted and broken up and the violation of his constitutional right of exemption from unreasonable search and seizure. In establishing a fund to compensate informers against undervaluations and false invoices, who are not in public employ, it adds what seems to be a reasonable auxiliary to the watchfulness of regularly-paid officers. And it may be appropriate to suggest here that, as the new law leaves so much to the honor and honesty of the importers themselves, it is not unreasonable to expect some service from them in the detection of frauds, both from motives of patriotism and of that self-interest that will not quietly permit the breaking up of an honest business by the dishonest competition of perjurers and smugglers. In the continuation of rewards to customs-officers for the detection of smuggling, recognition is given to the unquestionably arduous and protracted nature of the detective-service on coast and frontier, which has not itself been a cause of great complaint, like the detective-service, connected with the undervaluation of goods and fraudulent invoices.

Other sections of the act require only the forfeiture of the package with which a fraud is connected, instead of the entire invoice, as formerly; provide exemption from forfeiture in cases where any costs, charges, and commissions have been omitted from an invoice by mistake or neglect; require the question of an intent to defraud to be passed upon separately and distinctly, and affirmatively decided by a judge or jury, before any fine or forfeiture can accrue in any case; grant to an alleged offender a summary judicial inquiry on demand, in order that the remitting or mitigating power of the Secretary may be immediately exercised in ascertained cases of technical offense; forbid compromises by any official other than the Secretary of the Treasury; settle forever every custom-house transaction, wherein there is no fraud discovered, within one year from its occurrence; and put an estoppel upon suits of any kind within three years after the transaction, if the parties or goods have not been out of reach in that time.

Upon contrasting the act of June 22, 1874, with acts which it expressly or by implication repeals, it is easy to perceive why some experienced and trusted officers of the customs are alarmed at the extent of the reaction indicated by its provisions. In this connection, permit me to call attention to the following vigorously-expressed extract from the very able annual report, for the fiscal year ending June 30, 1867, of the Hon. Nathan Sargent, one of my predecessors:

By the act of March 2, 1799, he who gives information upon which forfeitures are made for violations of the revenue-laws is entitled to one-fourth of the amount of such forfeitures, after deducting necessary expenses. It has been by means of this incentive that so large an amount of smuggled goods have been seized during the past year; withdraw it, and smuggling will become not only a profitable business, but one that may be prosecuted with comparatively little risk. It is this hope of gain, thus held out, which induces the inhabitants, farmers and others, along the frontier to give information, to special agents and other officers of customs, of smuggling going on near them, or which is intended to be effected. They give this information, invariably, under an assurance that their names are not to be made known, otherwise their property, if not their lives, would be in peril. Withdraw this inducement, and their lips would be sealed and the smuggler secure.

It is earnestly hoped, however, that these apprehensions of increased smuggling and enormous frauds may not be realized, but that both officials and importers, by being on a better footing toward each other, may act together for the prevention of such frauds and abuses as might necessarily lead to the re-enactment of stringent legislation; for it is not to be supposed that Congress will suffer the revenue to be diminished, the protective features of the tariff to be impaired, or honest tax-paying merchants to be driven out of business by smuggling, or its kindred crimes.

Inasmuch as the frauds on the customs-revenue are mostly those of undervaluation, not always discernible at the time, and requiring for their detection the skilled judgment of experts, to be exercised with much patience and perseverance, it may turn out by experience to be necessary to devise some means of rewarding customs-officers who may be instrumental in securing either criminal convictions or civil penalties, though such a necessity, if developed, would not imperatively require the restoration of moiety. But, in the mean time, till such necessity is conclusively shown, the officers under the supervision of this Office will not be allowed to plead the absence of special reward as a justification for indifference or neglect in the discharge of their duties, viz, the detection and prevention of frauds upon the revenue.

In order to give the law an advantageous trial, and prevent the diminution of the revenue, as apprehended by many, it will be necessary to sustain it with all the adjuncts of success suggested by experience. In this connection, it may be stated that the best mode of arresting the evil of undervaluation of goods has occupied the thoughtful attention of some of our largest importing merchants, whose feelings and interests are thoroughly in accord with those of the Government. One of the methods suggested is to raise the standard of qualification of examiners, and increase their pay, so as to command the services of thoroughly competent men. This much having been accomplished, and the existing laws having been so amended as to require a more thorough inspection, it is proposed to have the entries and merchandise examined with reference to quality and value by the official with the same care as they would be by a person intending to purchase the goods. By appointing examiners of integrity and fitness in sufficient numbers, it is believed that the appalling encroachments of undervaluation can be successfully combated, and that the expenditure of a few thousands in this way will be compensated by turning many millions into the National Treasury. This theory is sustained by our merchants with but few exceptions, and approved by our most experienced customs officials.

It appears that the laws of the General Government, authorizing warrants of search for smuggled goods, are defective, and often inoperative, inasmuch as there is no United States official who is empowered to issue these writs. The act of March 2, 1799, section 68, provides that "any person appointed by the surveyor, collector, or naval officer, shall be entitled to a warrant from any justice of the peace, upon proper application on oath, to enter and search for smuggled goods any particular store, dwelling-house, building, or other place." Justices of the peace are officers of local jurisdiction, acting under authority of State laws, and as such are not now, nor can they be, compelled to perform as a duty the function contemplated by this act, and it is often the case that they delay or wholly refuse these warrants of search to officials of the revenue. It is, therefore, thought advisable to call the attention of Congress to this matter for further legislation. If commissioners of the

United States were authorized and required, under proper safeguards, to perform these duties, it is thought that the difficulties complained of would be obviated.

It is estimated by many that the American tourists returning from Europe during the year ending June 30, 1873, numbered 36,830, and that each person brought, on an average, seven trunks filled with dutiable goods claimed to be personal baggage not dutiable. We have thus an aggregate of 257,810 trunks filled with articles claimed as duty free, representing, on a valuation of five hundred dollars for each trunk, the enormous sum of \$128,905,000. It is well known that much of this baggage is in reality intended to be put upon the market as merchandise, and that still other portions of it are brought over for third parties, who have remained at home. Most of those engaged in this form of importation are people of wealth, who should cheerfully bear their just proportion of the national indebtedness, and when they fail to do so by this incipient form of smuggling, the burden falls more heavily on others, and discourages the honest merchant, who is willing to carry on a legitimate trade, and observe the laws and customs regulations. The present practice of allowing the free entry of personal effects of passengers—the inspectors using their discretion, and judging as to whether the amount of baggage is or is not in excess of what is a suitable wardrobe, according to the passenger's station in life—furnishes an inducement to the rich and those in easy circumstances to take pleasure trips abroad which are made pecuniarily profitable by this fashionable infraction of the revenue. As a large proportion of the baggage of passengers is passed and delivered by our officials without a proper examination, more stringent regulations should be adopted to secure the collection of the lawful duties on goods thus imported. A change in forms seems to be necessary, so as to require all articles of baggage to be entered on the declaration of the passenger, and the duties thereon determined by the proper officer, instead of leaving all to be disposed of by the passenger on his mere asseveration. The verification thereon should be in the form of an oath or affirmation sufficiently comprehensive in form and substance to protect the interests of the Government, and an officer should be authorized to administer such oath or affirmation. To this end legislation may be necessary. Many of the difficulties with respect to passengers' baggage might be avoided by the passage of a law limiting the value to be brought in by any one person to a reasonable sum certain.

By the provisions of the act of July 14, 1870, the amount of household effects which could be imported by an immigrant free of duty was limited to \$500, but unfortunately this limitation was inadvertently removed by the codification of 1874, under which such effects to any amount may be brought in free; and I am informed that since the codification went into operation large importations are being made in effects of this kind.

The statute laws contemplate that an importation, to be legal, must be made through the custom-house, and landed by authority of a permit from the collector, and that all importations illegally made shall be liable to seizure and forfeiture. But, under the construction given to certain postal treaties between the Government and foreign powers, not only are such dutiable articles as books, maps, plans, prints, engravings, drawings, photographs, sample patterns of merchandise, seeds, and cuttings, held to be legally transmissible through the mails, but many other articles not specifically named in treaties may be put up in a sealed package, prepaid, registered, or otherwise treated as a letter,

and sent through the mails to the United States. It seems to be a well-established fact that this system of importing goods is increasing, it being found to be a safe, rapid, and economical mode of obtaining from abroad small and valuable parcels of goods. As the laws are silent on this subject, there are no means of preventing the practice.

With regard to the mailable matter commonly described as book-packets, newspapers, and sample-packages, no difficulty arises that administrative regulations may not remove, as such matter does not possess the attribute of inviolability, but is expressly subjected to inspection by the postal authorities, who, on finding unauthorized dutiable articles therein, are required to turn them over to the revenue officers. The case is different, however, with respect to letters and other sealed packages which are inviolable, and not to be unnecessarily detained on the route to destination, and no course is open to the customs authorities other than to induce the owner of such package to come forward without delay at the place of first arrival and open it in the presence of a customs officer, or, failing in that, to let it go forward to the office of destination, and have a customs officer present at the opening there. If the owner declines to come forward or to open the letter, he of course loses the possession and use of his goods, and the Government loses the duty thereon. If the office of destination be distant from a custom-house or station, it may not be possible to have a customs officer present, in which case there is no one to secure or collect the duties, or ascertain whether the law is being broken. Some legislation would seem to be necessary on this subject, and it is suggested that postmasters should be made *ex-officio* officers of the customs to inspect the goods and estimate and collect the duties thereon in case of importations through the mails of small parcels of limited value.

Great care has been taken and much expense incurred to secure cars with locks which could not be opened without leaving indubitable evidence of the fact; and to this end the glass-seal lock was adopted, after an examination by several boards of survey. Assuming these locks to be all in point of excellence that is claimed for them by the owners, the very important fact seems to have been overlooked that the cars themselves might be opened without in the least disturbing the locks. For example, a staple might be drawn by which the lock could be released or replaced, and the car-door thrown open or closed at will without breaking the glass seal in the lock, or the door might be entirely removed from its hangings by simply displacing a few screws; or by the same means boards could be taken out, affording ingress and egress with facility, for the purpose of adding to or subtracting from the lading. These points are suggestive of the fact that the glass seal is of little avail unless the car itself is made as secure as the lock by which it is fastened.

The regulations governing the transit trade provide that the shipper shall prepare triplicate manifests, giving a particular description of the merchandise by packages, marks, numbers, and contents, to whom consigned, distinguishing articles of native from those of foreign growth, production, or manufacture, and those free of duty or duty-paid from goods in bond subject to duty. I am informed that, as a general rule, these requirements are not complied with in any one respect, except in the presentation of the manifests, which do not contain any of the required particulars. Customs officials on the frontier recommend the enforcement of these regulations, and that merchandise should be carefully inspected either at the port of shipment or at the port of exit to Canada. The inspection should be

sufficiently thorough to enable the officer to determine whether the goods correspond in quantity, quality, and description with the manifest. By this it is not meant that the merchandise shall be actually measured or weighed, or critically appraised, as in the case of entry for warehouse or consumption, but the examination should be sufficient to satisfy the inspector of the identity of the goods. A like inspection should be made at the port of return to the United States. A complete record should be kept both at the port of exit and return of all the shipments, setting forth at the port of exit the date of exit the number and description of the car, place of inspection, contents, destination, port of return, name of consignee, and place of final destination. At the port of return the same particulars should be recorded, and, in addition, the date of arrival and inspection at port of return, and result of said inspection as to contents and condition of seals. A full report should be made weekly or monthly from each office to the Commissioner of Customs.

The act of June 27, 1864, and the customs regulations of 1874, provide for the importation of dutiable merchandise from foreign contiguous territory in railway-cars under consular seal.

If the seal is found to be intact on reaching the first port of entry in the United States, the car is permitted to proceed by continuous gauge of railway to any port of entry in either of the States or Territories without entry, bond, or inspection.

This law is understood to have been enacted to facilitate importations from Montreal in Canada, via the Grand Trunk Railway, into the collection-district of Portland, Me. Under the provisions of the law, however, cars may be loaded at Montreal for New Orleans or even San Francisco, and if, on reaching the first port of the United States, the seals be in perfect condition, they must be allowed to proceed to their destination. Many of these cars are never heard from at the first port of entry as required by the regulations.

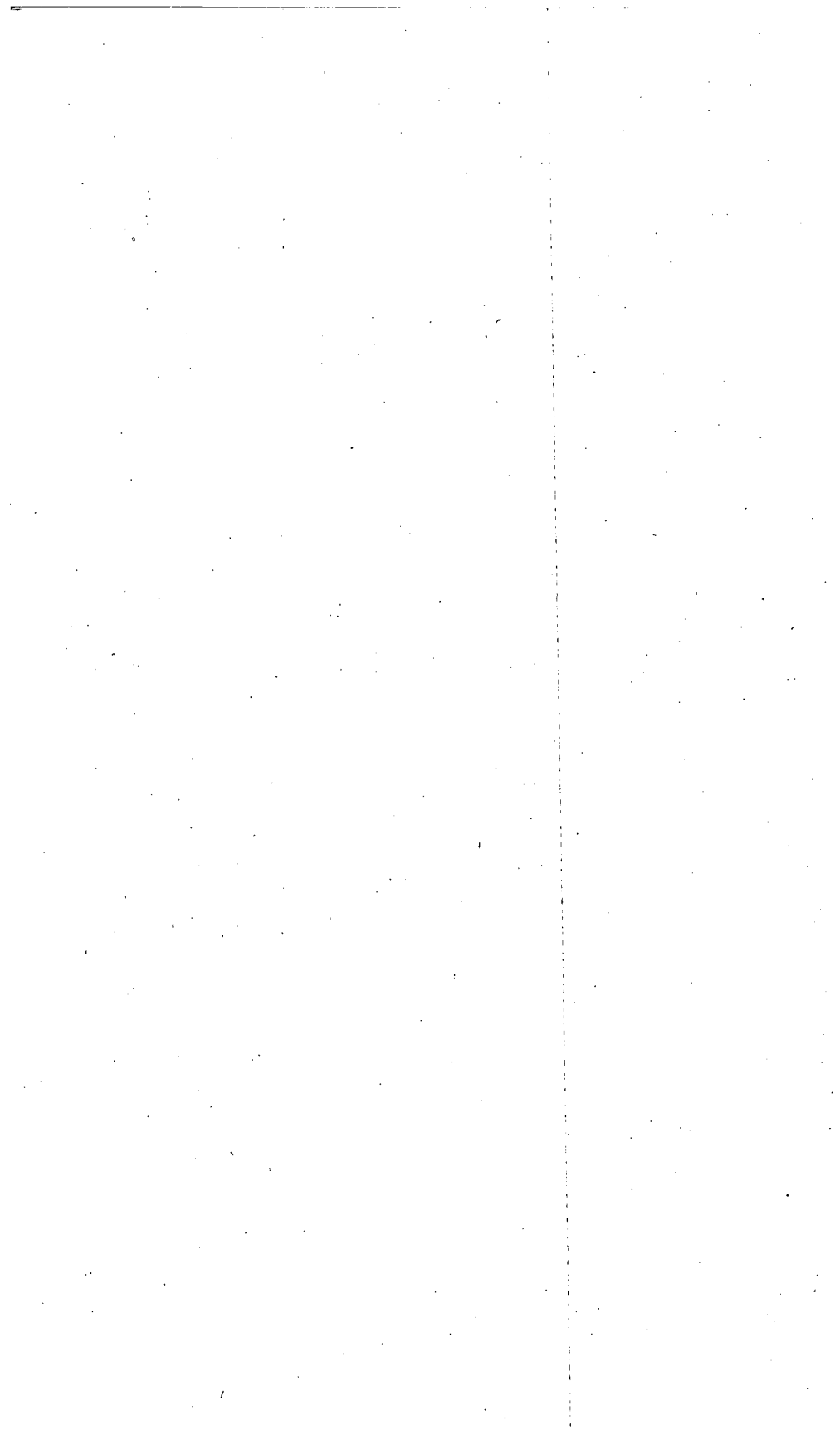
This system is so imperfect in theory and practice as to lead to great irregularities and abuses, and the prompt repeal or amendment of the law is earnestly recommended.

By referring to a list of custom-houses in the United States, exhibiting the transactions and cost of each, it will be found that there are many doing little or no business, but which are maintained at considerable expense of salaries to officials, and the construction and repair of buildings, with the usual incidentals of such establishments. In some instances it appears that there are no duties to be performed worth mentioning, aside from the disbursement of salaries, and that the official papers are limited almost wholly to accounts of this character. Ports of this kind have been created, in times past, without the warrant of necessity, while others have dwindled from places of comparative importance to this condition through changes in the currents of commerce. By the abolition of such districts, and incorporating them with others, large sums may be saved to the Government, but in most instances legislation will be required for this purpose.

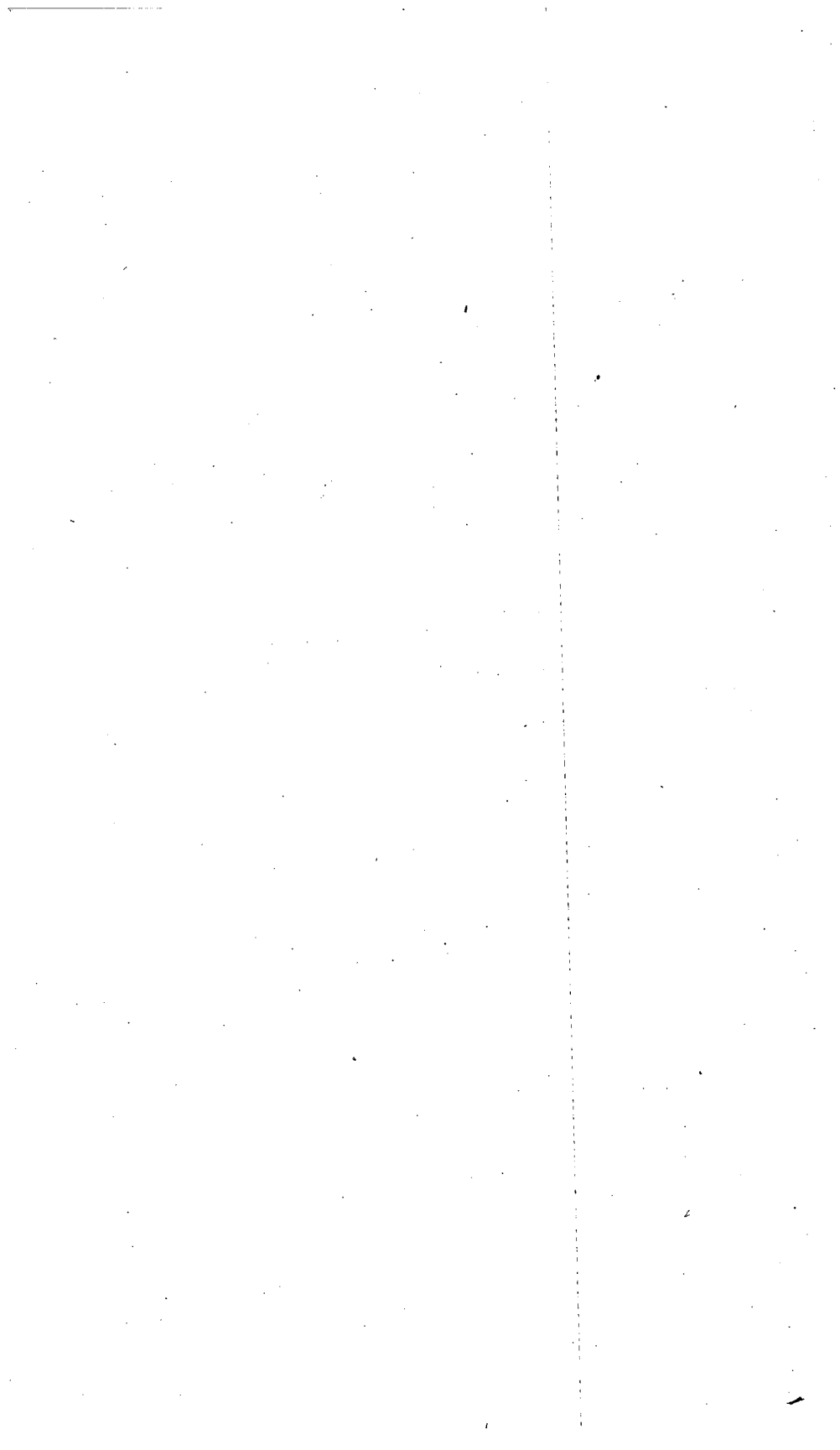
I am, very respectfully, your obedient servant,

HENRY C. JOHNSON,
Commissioner of Customs.

Hon. B. H. BRISTOW,
Secretary of the Treasury.



REPORT OF THE FIRST AUDITOR.



REPORT

OF

THE FIRST AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
First Auditor's Office, September 30, 1874.

SIR: I have the honor to submit the following statement of the business transacted in this Office during the fiscal year ending June 30, 1874, as requested in your letter of the 28th ultimo:

Accounts adjusted.	No. of accounts.	Amounts.
RECEIPTS.		
Collectors of customs, for duties on merchandise and tonnage received.....	1, 422	\$102, 375, 274 84
Collectors, for fees received under the steamboat act.....	971	259, 453 66
Fines, penalties, and forfeitures.....	674	681, 164 82
Wages of seamen forfeited.....	2	230 65
Marine-hospital money collected.....	1, 496	304, 956 12
Official emoluments of collectors, naval officers, and surveyors received.....	1, 444	1, 636, 250 23
Moneys received on account of deceased passengers.....	30	880 00
Moneys received from sales of revenue-cutters.....	4	26, 875 36
Moneys received from captured and abandoned property.....	9	22, 707 86
Treasurer of the United States, for moneys received.....	4	598, 065, 013 73
Miscellaneous receipts.....	409	463, 131 27
Mints and assay-offices.....	121	111, 856, 733 17
Total.....	6, 586	875, 692, 671 71
DISBURSEMENTS.		
Expenses of collecting the revenue from customs.....	1, 243	\$6, 557, 500 52
Official emoluments of collectors, naval officers, and surveyors.....	1, 444	2, 019, 379 48
Excess of deposits repaid for unascertained duties.....	211	4, 790, 575 67
Debentures, drawbacks, bounties, and allowances.....	111	1, 279, 323 55
Light-house establishment.....	453	539, 827 53
Marine-hospital service.....	879	376, 659 64
Revenue-cutter disbursements.....	549	828, 460 84
Additional compensation to collectors, naval officers, and surveyors.....	4	229 90
Distribution of fines, penalties, and forfeitures.....	357	668, 265 47
Drawbacks under the Chicago-fire relief act.....	15	167, 881 36
Payments of fishing-bounties.....	10	1, 723 07
Internal and coastwise commercial intercourse.....	1	335, 666 21
Duties illegally exacted, fines remitted, judgments satisfied, and net proceeds of unclaimed merchandise paid.....	1, 247	1, 903, 141 68
Judiciary expenses, embracing accounts of United States marshals, district attorneys, commissioners, and clerks, rent of court-houses, support of prisoners, &c.....	2, 514	3, 575, 607 33
Mints and assay-offices.....	121	112, 099, 533 49
Territorial accounts, embracing salaries of officers, legislative and contingent expenses.....	84	149, 771 32
Salaries of the civil list paid directly from the Treasury.....	1, 270	604, 858 04
Disbursements on account of captured and abandoned property.....	9	35, 300 89
Refunding proceeds of cotton unlawfully seized.....	23	181, 503 24
Defense of suits in relation to captured and abandoned property.....	12	30, 740 95
Defending suits for cotton seized.....	33	9, 612 19
Civil-Service Commission.....	5	3, 095 00
Treasurer of the United States, for general expenditures.....	4	563, 578, 545 51
Salaries and mileage of Senators.....	2	715, 203 00
Salaries of officers of the Senate.....	5	103, 761 24
Contingent expenses of the Senate.....	33	202, 622 21
Salaries of officers of the House of Representatives.....	9	250, 572 19
Contingent expenses of the House of Representatives.....	48	334, 725 23
Salaries Congressional Library.....	1	14, 430 57

Accounts adjusted.	No. of accounts.	Amounts.
DISBURSEMENTS—Continued.		
Salaries Congressional Printer	4	\$13,564 00
Salaries employes Executive Mansion	2	11,475 00
Salaries metropolitan police	7	207,447 81
Salaries of officers and employes in Independent Treasury	63	358,414 71
Contingent expenses of the Independent Treasury	40	27,506 08
Disbursing clerks, for salaries of the Departments of the Government at Washington	243	4,986,475 96
Contingent expenses of said Departments	281	1,088,192 53
Standard weights and measures	3	10,426 29
Survey of the coasts of the United States	30	960,085 92
Redemption of the public debt, including principal, premium, and interest	115	279,661,668 86
Payment of interest on the outstanding public debt	238	113,259,736 60
Re-imbursement of the Treasurer of the United States for legal-tender notes and fractional currency destroyed by burning	27	140,866,892 67
Construction and repair of light-houses	256	817,598 73
Construction of custom-houses	160	949,666 59
Construction of court-houses	84	1,720,856 50
Construction State, War, and Navy Departments building	4	1,018,730 32
Construction branch mint at San Francisco	18	547,602 68
Construction of appraisers' stores	16	125,448 80
Construction of appraisers' stores at Philadelphia	1	10,590 82
Construction of new jail, District of Columbia	16	162,773 24
Construction of penitentiary at Olympia	4	39,800 00
Construction of marine-hospitals	15	38,630 42
Fuel, lights, and water for public buildings	86	169,673 00
Repairs and preservation of public buildings	81	526,174 19
Purchase of land for public buildings	6	183,752 60
Heating-apparatus for public buildings	6	91,841 64
Furniture and repairs of furniture	10	38,160 54
Vaults, safes, and locks	8	140,013 32
Custodians and janitors of public buildings	7	67,637 95
Government Hospital for the Insane	20	154,868 22
Maryland Institute for Instruction of the Blind	4	2,412 50
Providence Hospital, for care, support, and medical treatment of transient paupers	12	15,000 00
Columbia Institution for Deaf and Dumb	4	48,625 00
Columbia Lying-in Asylum	8	22,949 96
Supervising and local inspectors of steam-vessels, for traveling and incidental expenses, &c.	265	219,532 14
Preserving life and property from shipwrecked vessels	47	120,050 44
Salaries of officers of Reform-School of District of Columbia	11	5,744 80
Commissioner of Public Buildings and Grounds	51	441,529 81
Geological survey of Territories and mining statistics	3	73,796 25
Statistical atlas of United States	4	9,913 02
Defection of counterfeiters, &c.	6	128,449 00
Fish-culture	32	33,215 89
Postage-accounts	6	43,449 10
Expenses of Department of Agriculture	49	189,195 07
Expenses of national loan, national currency, &c.	151	3,378,336 00
Payments to District of Columbia for improvements around buildings and reservations belonging to United States	5	915,234 92
Construction, equipment, and repairs of revenue-cutters	97	394,520 93
Judgments of Court of Claims paid	1,337	608,932 62
Outstanding liabilities paid	71	13,407 42
Cotton-claims paid	69	2,437,723 77
Expenses of board of health District of Columbia	2	69,300 00
Public printing and binding	60	1,571,322 08
Warehouse and bond accounts	1,599	
Miscellaneous accounts	796	23,429,894 10
Total	17,237	1,283,786,759 33

Reports and certificates recorded	13,776
Letters written	1,905
Letters recorded	1,905
Acknowledgments of accounts written	13,309
Powers of attorney for collecting interest on the public debt registered and filed	5,362
Requisitions answered	668
Judiciary emolument-accounts registered	466

The business of the Office in the current fiscal year has been kept up with the aid of four additional clerks transferred here on the 1st of July last, and by this means all arrearages anticipated from the reduction of

the clerical force of the Office by the legislation of the last session of Congress have been obviated.

The business of the First Auditor's Office is permanent in its character, and steadily increases in amount with each successive year. A reference to the reports for fourteen fiscal years, commencing July 1, 1860, and ending June 30, 1874, including the entire period of the war, will exhibit an average increase of nearly one thousand accounts a year, the greatest actual increase accruing since the close of the war.

The number of accounts received, examined, and adjusted in the Office during the last fiscal year largely exceeds that of any preceding it.

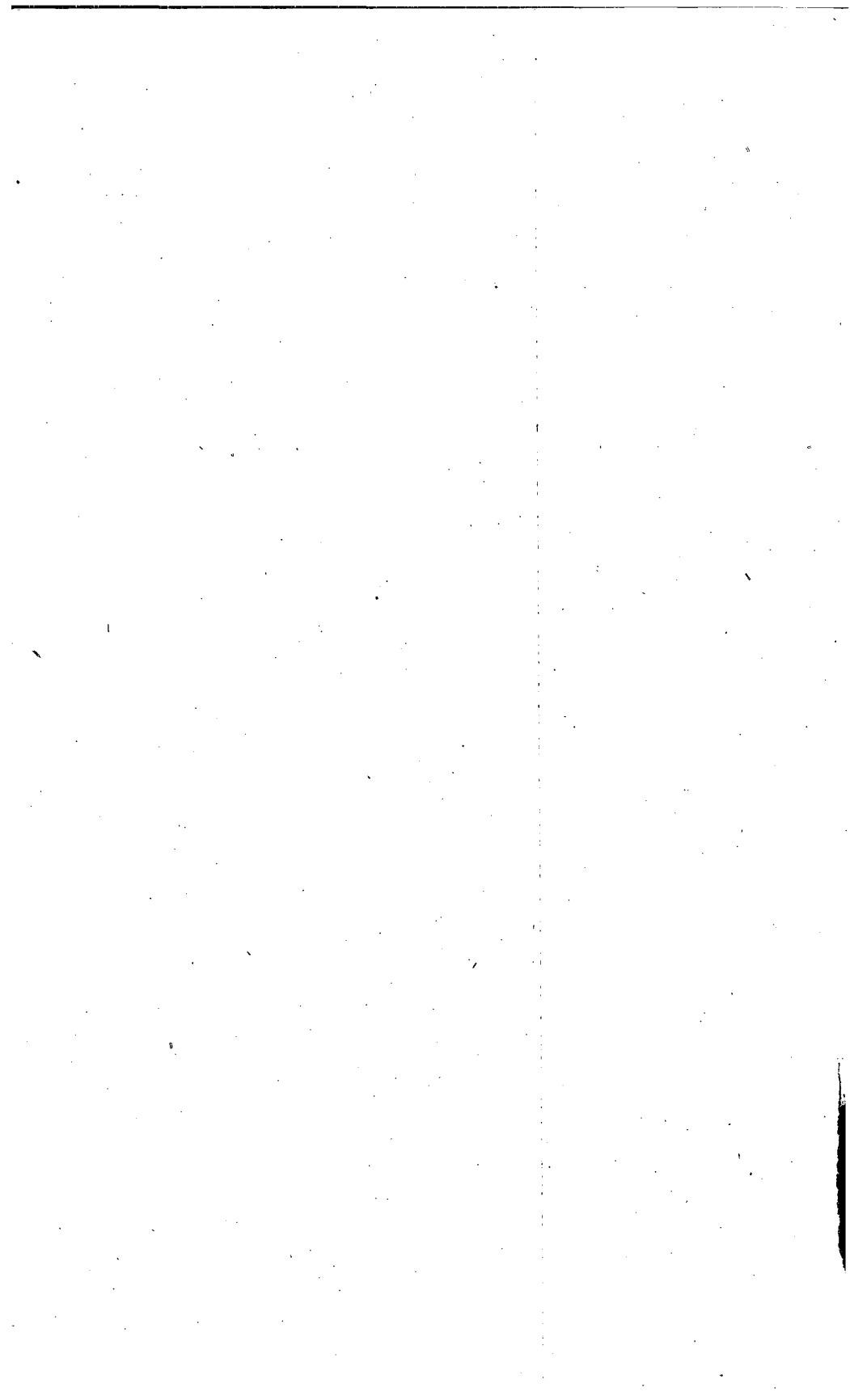
These facts render it necessary that the permanent force of the Office should be increased, at least to the number employed prior to July last.

I beg leave to commend the clerks and employés in the Office generally for fidelity and honesty in the discharge of their official duties.

Respectfully submitted.

D. W. MAHON,
Auditor.

REPORT OF THE SECOND AUDITOR.



REPORT

OF

THE SECOND AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
Second Auditor's Office, November 3, 1874.

SIR: I have the honor to submit the following report, showing in detail the amount and nature of the business transacted in each division of this Office during the fiscal year ending June 30, 1874:

BOOK-KEEPER'S DIVISION.

Requisitions registered, journalized, and posted.

On what account drawn.	No.	Amount.
DEBIT REQUISITIONS.		
payments on account of the Indian Department	1,482	\$6,810,307 20
payments on account of the Pay Department		14,267,888 18
payments on account of the Ordnance Department		2,911,559 47
payments on account of the Medical Department		316,990 52
payments on account of the Quartermaster's Department		15 66
payments from appropriations under control of the Adjutant-General	1,211	154,973 48
payments from appropriations under control of the Secretary of War		151,261 65
payments from appropriations under control of the General of the Army		5,000 00
payments to the National Home for Disabled Volunteer Soldiers		440,889 57
payments to the Soldiers' Home		216,709 33
payments to the Treasurer United States on account of internal-revenue fund		307 28
payments under special acts of relief by Congress		3,934 29
transferring amounts from appropriations found to be chargeable to such as are entitled to credit on the books of the Second Auditor's Office		225,063 63
transferring amounts as above to the Third Auditor's books		202,808 48
transferring amounts as above to the Fourth Auditor's books		20,879 12
transferring amounts as above to the books of the Register of the Treasury		351 48
Total debits	2,693	25,728,939 34
CREDIT REQUISITIONS.		
deposits in favor of the Indian Department	48	121,582 16
deposits in favor of the Pay Department		1,629,254 54
deposits in favor of the Ordnance Department		153,944 29
deposits in favor of the Medical Department		81,770 40
deposits in favor of the Adjutant-General's Department		6,139 46
deposits in favor of the Quartermaster's Department	520	2,498 81
deposits to the credit of appropriations under control of the Secretary of War		48,550 75
deposit to the credit of the appropriation under control of the General of the Army		58 15
counter-requisitions transferring amounts to appropriations entitled to credit from appropriations found to be chargeable on the books of the Second Auditor's office		225,025 72
counter-requisitions transferring amounts as above from the Third Auditor's books to the Second Auditor's books		22,610 59
counter-requisitions transferring amounts as above from the Fourth Auditor's books to the Second Auditor's books		7,037 34
Total credits	568	2,298,472 21
Aggregate debits and credits	3,261	28,027,411 55
Deducting the credits from the debits shows the net amount drawn out to be		23,430,467 13

Requisitions registered, journalized, and posted—Continued.

On what account drawn.	No.	Amount.
APPROPRIATION WARRANTS.		
<i>Credits.</i>		
In favor of appropriations of the Indian Department.....	35	\$4, 198, 425
In favor of appropriations of the Pay Department.....	11	12, 845, 806
In favor of appropriations of the Ordnance Department.....		2, 304, 500
In favor of appropriations of the Medical Department.....		380, 000
In favor of appropriations of the Adjutant-General's Department.....		216, 990
In favor of appropriations under control of the Secretary of War.....		166, 960
In favor of the appropriation under control of the General of the Army.....		5, 000
Total credits.....	46	20, 117, 685
<i>Debits.</i>		
Transfer-warrants Indian Department.....		175, 000
Transfer-warrants Pay Department.....		600
Transfer-warrants Ordnance Department.....		179, 429
Transfer-warrants Medical Department.....		10, 000
Transfer-warrants Adjutant-General's Department.....		40, 000
Total debits.....		405, 029
Aggregate debits and credits.....	46	20, 522, 715
Excess of credits over debits.....		19, 712, 656

CONDENSED BALANCE-SHEET OF APPROPRIATIONS.

	Indian Department.	War Department.
<i>Credit.</i>		
Balance to the credit of all appropriations on the books of this office June 30, 1873.....	\$7, 539, 295 43	\$35, 893, 176
Amount credited by appropriation-warrants during the fiscal year ending June 30, 1874.....	4, 198, 425 79	15, 847, 836
Amount credited by deposit and transfer requisitions during same period.....	121, 852 16	2, 176, 890
Amount credited through Third Auditor's Office to appropriations used in common by both offices.....		1, 576, 740
Total.....	11, 859, 573 38	55, 494, 642
<i>Debit.</i>		
Amount debited to appropriations by transfer-warrants during fiscal year ending June 30, 1874.....	175, 000 00	230, 029
Amount drawn from appropriations by requisition in same period.....	6, 810, 307 20	18, 918, 635
Amount drawn through Third Auditor's Office from appropriations used in common by both offices.....		1, 886, 540
Balance remaining to the credit of all appropriations on the books of this office June 30, 1874.....	4, 874, 266 18	34, 459, 437
Total.....	11, 859, 573 38	55, 494, 642

SETTLEMENTS MADE.

On what account.	No.	Amount.
Transfer-settlements for the adjustment of appropriations.....	5	\$64, 677, 153
Miscellaneous settlements.....	7	3, 689
Total.....	12	64, 680, 842

SETTLEMENTS ENTERED.

Paymasters'.....	240
Recruiting.....	132
Ordnance.....	46
Medical.....	13
Contingencies of the Army and Adjutant-General's Department.....	30
Soldiers' Home.....	28
National Home for Disabled Volunteer Soldiers.....	11
Charges and credits to officers for overpayments, refundments, &c.....	619
Charges to disbursing officers for canceled checks.....	35
Arrears of pay.....	17
Proceeds of Government property.....	11
Special acts of relief by Congress.....	17
Transfers to the books of the Register, Treasurer, First, Third, and Fourth Auditors' Offices.....	33
Transfer settlements for the adjustment of appropriations on the books of the Second Auditor's Office.....	7
Minors' and deserters' money, (local bounty accounts).....	43
Freedmen's branch of Adjutant-General's Office.....	14
Indian disbursing accounts.....	126
Miscellaneous.....	8
Claims, war.....	333
Claims, Indian.....	1,092
Total.....	2,855

Fifty transcripts of accounts were prepared for suit; 680 certificates as to the indebtedness or non-indebtedness of officers having claims against the United States were given for use in this and the Third Auditor's Office, and 1,060 letters were written during the year.

PAYMASTERS' DIVISION.

The number of accounts examined and settlements made in this division was 1,778, as follows:

Paymasters' accounts audited and reported to Second Comptroller.....	1,008
Paymasters' accounts finally adjusted.....	43
Charges raised against officers and enlisted men on account of overpayments.....	177
Charges raised against officers on account of double payments.....	157
Credits to officers and enlisted men for overpayments refunded.....	204
Credits to officers for double payments refunded.....	46
Credits to officers for amounts erroneously charged to them.....	32
Lost checks paid under act of February 2, 1872.....	19
Transfers to books of Treasurer's office on account of "outstanding liabilities" (act May 2, 1866).....	15
Transfers to books of Third Auditor.....	24
Payments to National Home and Soldiers' Home, (12 each).....	24
Payments to civilians under the reconstruction acts.....	5
Payments to civilians for property destroyed by United States soldiers.....	2
Miscellaneous.....	22
Total.....	1,778

The amounts involved in the above are as follows:

Paymasters' accounts..... \$17,257,093 25

Amount of fines by sentence of courts-martial, forfeitures by desertion, arrears of pay and bounties disallowed, found to have accrued to the benefit of the National Home for Disabled Volunteer Soldiers from the special examination of paymasters' accounts, instituted November, 1869, and paid to the president of said home, by requisition on the Treasury, as follows:

873.	
August 2.....	\$33,520 58
September 4.....	36,160 43
October 1.....	22,570 17
November 1.....	23,562 37
December 1.....	35,224 42

1874.	
January 1.....	\$48,114 22
February 1.....	24,671 51
March 2.....	25,111 70
April 1.....	39,937 20
May 2.....	73,744 70
June 2.....	43,307 99
June 30.....	24,028 68

\$429,953 97

Amount of fines, forfeitures, stoppages, &c., for the support of the Soldiers' Home, found to be due in the current examination of paymasters' accounts, and paid to the treasurer of said home, in accordance with the act of Congress of March 3, 1859, as follows:

1873.	
August 2.....	\$29,765 78
September 4.....	15,306 83
October 1.....	17,397 32
November 1.....	6,966 55
December 1.....	8,154 63

1874.	
January 1.....	8,178 05
February 1.....	9,101 65
March 2.....	17,529 82
April 1.....	9,591 23
May 2.....	28,659 33
June 2.....	8,656 15
June 30.....	17,968 89

177,276 23

Amount transferred from the appropriation for "pay of the army" to that for "ordnance, ordnance stores, and supplies," on account of deductions from the pay of officers and soldiers for ordnance and ordnance stores, in accordance with paragraph 1380, Army Regulations of 1863.....

2,010 11

Amount transferred from appropriation for "pay of the army" to that of the Subsistence Department on the books of the Third Auditor's Office, on account of deductions from the pay of soldiers for tobacco, pursuant to General Orders No. 63, War Department, Adjutant-General's Office, June 11, 1867.....

148,128 98

Amount transferred to the books of the Third Auditor's Office, on account of stoppages against officers for subsistence stores, quartermaster's stores, transportation, &c.....

1,491 27

Amount charged to officers and enlisted men on account of overpayments.....

5,748 27

Amount charged to officers on account of double payments.....

34,042 65

Amount credited to officers and enlisted men on account of overpayments refunded.....

7,105 31

Amount credited to officers on account of double payments refunded.....

8,920 31

Amount credited to officers on account of erroneous charges raised against them.....

4,307 55

Amount of lost checks paid under act of February 2, 1872.....

2,031 73

Amount transferred to the books of the Treasurer's Office on account of "outstanding liabilities," (act May 2, 1866).....

7,586 78

Amount paid to civilians under the "reconstruction acts".....

309 46

Amount paid to civilians for property destroyed by United States soldiers.....

233 17

Miscellaneous payments.....

1,033 15

Total..... 18,087,272 19

	Paymas- ters' ac- counts.	Draft-re- devoz account
Number of accounts on hand June 30, 1873.....	634	
Number received during the year.....	552	
Total.....	1,186	
Number audited and reported to Second Comptroller during the year.....	1,005	
Number on hand unsettled June 30, 1874.....	178	

During the year the accounts of 43 pay masters have been finally adjusted with the following result: In 33 cases balances were declared due the United States, aggregating \$50,821.39, of which \$37,503.65 was recovered by suit, and in 10 cases the paymasters were found to be creditors to the amount of \$3,836.28, which was paid to them.

Twenty-nine accounts have been prepared for suit, on which there is due the United States \$117,690.

Number of letters written, 59,144.

MISCELLANEOUS DIVISION.

Number of accounts on hand June 30, 1873.....	1,458
Number received during the year.....	2,332
Total.....	3,790
Number of accounts settled during the year.....	2,708
Number on hand unsettled June 30, 1874.....	1,082
Number of letters written.....	2,579

The amount of disbursements covered by the settlements made this year is \$7,127,112.73, as shown by the following details:

Ordnance, medical, and miscellaneous:

Ordnance Department.....	\$5,423,492 41
Medical Department.....	391,921 46
Expended by disbursing officers out of Quartermasters' fund, not chargeable to said fund, but to certain appropriations on the books of this Office.....	55,895 85
Contingencies of the Army.....	70,351 74
Expenses of military convicts.....	51,987 86
Freedmen's Hospital and Asylum.....	39,482 07
Bronze equestrian statue of Lieutenant-General Winfield Scott.....	40,000 00
Medical and surgical history and statistics.....	19,354 13
Medical Museum and library.....	5,432 99
Expenses of the Commanding-General's Office.....	4,681 66
Contingencies of the Adjutant-General's Department..	3,714 15
Expenses of recruiting.....	2,605 80
Trusses for disabled soldiers.....	2,059 35
Payment to Benn Pitman for copy of record in case of General D. C. Buell.....	1,200 00
Judgment against Grenville M. Dodge and others.....	500 00
Appliances for disabled soldiers.....	527 62
Providing for the comfort of sick and discharged soldiers.	273 92
Pay of the Army.....	230 84
Medals of honor.....	18 00
Keeping and transporting prisoners of war.....	15 66
Relief of H. G. Ankeny, act June 8, 1872.....	299 50
Relief of Robert McKee, act January 30, 1873.....	175 14
Relief of Kitty Ann Smith and James A. Stevens, act February 19, 1873.....	280 79
Relief of P. W. Standefer, act March 3, 1873, and amendment January 3, 1874.....	600 00
Relief of David Braden, act March 11, 1874.....	1,053 00
Relief of Susan D. Galloway, act of March 21, 1874....	2,241 35
Relief of Henry C. Smith, of Indianapolis, Ind., act April 9, 1874.....	458 57
Relief of Victor Mylius, act April 13, 1874.....	1,984 87
Relief of W. W. Elliott, act April 13, 1874.....	1,111 54
Relief of William J. Scott, late aid-de-camp to General Spear, act May 5, 1874.....	676 07
Relief of Dewight Desilva, act June 8, 1874.....	332 00
To compensate D. R. Haggard for six months' service as colonel Fifth Kentucky United States cavalry volunteers, act June 20, 1874.....	1,422 00
Relief of Henry Sullivan, Company G, Fourteenth New Hampshire volunteers, act June 20, 1874.....	256 86
Relief of Oliver P. Mason, act June 23, 1874.....	787 50
	<hr/>
	\$6,125,429 70

Regular recruiting:

Expenses of recruiting	\$88,886 07	
Bounty to volunteers and regulars	925 00	
Pay of the Army	78 00	
Medical and Hospital Department	75 00	
		<u>\$89,964 07</u>

Volunteer recruiting:

Collecting, drilling and organizing volunteers	104,193 10	
Bounty to volunteers and regulars	26,025 00	
Draft and substitute fund	307 58	
		<u>130,525 68</u>

Local bounty:

Pay of two and three year volunteers	3,190 00
--	----------

FREEDMEN'S BRANCH ADJUTANT-GENERAL'S OFFICE.

Pay, bounty, &c.:

Bounty, act July 28, 1866	\$187,167 77	
Bounty to volunteers and legal heirs	281,360 61	
Pay of two and three year volunteers	145,367 89	
Pay of the Army	1,171 94	
		<u>\$615,068 21</u>

Expenses of collection and payment of bounty, &c.:

Support of Bureau	56,168 34	
Expenses, pay, &c.	106,766 73	
		<u>162,935 07</u>
		<u>\$778,003 28</u>
Total		<u>7,127,112 73</u>

In continuing the compilation of a complete record of payments to officers of the regular and volunteer forces, 609 paymasters' accounts were examined for the necessary data, and 344 double payments were discovered and charges raised against the payees.

INDIAN DIVISION.

There is an increasing tendency on the part of the Office of Indian Affairs to make disbursements through this Office by means of certified vouchers, which adds largely to the duties of this division. These vouchers are reported under the general head of claims, of which there was an increase of 199 as compared with last year.

Under various calls for information, and instructions from the Second Comptroller to prepare transcripts of the accounts of delinquent agents for suit, a large amount of copying has been performed, covering 643 pages of folio post and 110 pages of legal cap.

The number of money accounts and property returns of Indian agents and of claims for goods supplied and services rendered that have been settled during the year are shown in the following statement:

	Money accounts.	Property returns.	Claims.
Accounts, returns, and claims on hand June 30, 1873	718	873	1
Accounts, &c., received during the year	520	261	1,124
Total	1,238	1,134	1,125
Accounts, &c., disposed of during the year	547	292	1,101
Accounts, &c., on hand unsettled June 30, 1874	691	842	24

REPORT ON THE FINANCES.

Bounty claims under the act of April 22, 1872.

Date.	Original claims.					Suspended claims.				Total number of claims examined.	Number of letters written.
	Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended; additional evidence incomplete.	Number rejected.		
1873.											
July.....	70	7	28	9	26	474	96	335	43	544	740
August.....	48	2	31	7	8	383	27	285	11	431	444
September.....	68		29	17	22	232	62	142	18	290	409
October.....	37	1	20	9	7	248	52	168	28	285	390
November.....	50	2	24	17	7	362	61	273	28	412	496
December.....	56		38	5	13	328	66	230	32	384	426
1874.											
January.....	53	1	43	4	5	368	65	284	19	421	491
February.....	65	2	43	9	11	305	71	202	32	370	558
March.....	63	3	34	8	18	583	93	480	60	646	866
April.....	640	1	626	8	5	2,370	161	2,187	22	3,010	4,145
May.....	44		44			449	74	308	67	493	619
June.....	40		31		9	486	54	288	144	526	498
Total.....	1,234	19	991	93	131	6,578	942	5,132	564	7,812	10,082

Claims in cases of colored soldiers, including both arrears of pay and bounty.

Date	Original claims.					Suspended claims.				Total number of claims examined.	Number of letters written.
	Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended; additional evidence incomplete.	Number rejected.		
1873.											
July.....	46		27	15	4	928	22	682	224	974	2,537
August.....	98	4	86	6	2	1,854	451	892	511	1,952	2,001
September.....	102		96	6	1	735	65	638	29	837	2,077
October.....	30		28			1,024	57	745	222	1,054	1,158
November.....	87		77	8	2	947	23	520	404	1,034	3,239
December.....	52	3	44	4	1	1,263	51	815	397	1,315	1,112
1874.											
January.....	116	1	101	10	4	1,353	59	1,124	170	1,469	1,115
February.....	162	1	155	6		827	25	705	97	989	1,238
March.....	93	1	87	3	2	1,298	65	1,159	74	1,391	2,111
April.....	136	2	128	3	3	1,264	72	1,084	108	1,400	1,204
May.....	57	4	51	1	1	1,602	75	1,233	294	1,659	1,220
June.....	99	7	85	5	2	1,352	74	1,165	113	1,451	1,210
Total.....	1,078	23	965	68	22	14,447	1,042	10,762	2,643	15,525	22,222

Bounty claims in cases of colored soldiers under the act of March 3, 1873.

Date.	Original claims.					Suspended claims.				Total number of claims examined.	Number of letters written.
	Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended; additional evidence incomplete.	Number rejected.		
1873.											
July.....	321	1	239	81	.....	751	125	575	51	1,072	468
August.....	392	14	229	149	.....	814	133	571	107	1,203	301
September.....	164	6	79	79	.....	653	378	89	486	817	220
October.....	154	12	58	24	.....	740	595	75	70	894	1,020
November.....	594	6	477	111	.....	915	516	298	119	1,509	650
December.....	174	3	101	70	.....	607	76	369	162	781	852
1874.											
January.....	71	2	55	14	.....	540	313	158	69	611	1,130
February.....	437	16	253	168	.....	448	142	250	56	885	1,020
March.....	157	12	110	35	.....	413	173	150	90	570	520
April.....	161	8	133	20	.....	260	116	39	105	421	1,203
May.....	104	3	85	14	.....	174	98	56	20	278	1,101
June.....	122	7	48	67	.....	340	41	164	135	462	1,010
Total.....	2,851	92	1,867	892	.....	6,652	2,706	2,776	1,170	9,503	9,495

SUMMARY.

Date.	Original claims.					Suspended claims.				Total number of claims examined.	Number of letters written.
	Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended; additional evidence incomplete.	Number rejected.		
1873.											
July.....	1,046	24	637	208	157	6,108	710	4,286	1,112	7,154	9,982
August.....	1,070	25	673	233	139	6,414	1,035	4,219	642	7,494	9,825
September.....	1,050	12	616	211	211	5,212	894	3,599	719	6,262	9,392
October.....	732	18	429	138	147	5,310	933	3,275	1,052	6,042	7,827
November.....	1,174	14	842	167	151	5,131	969	3,071	1,091	6,305	9,187
December.....	1,082	23	669	219	171	4,871	513	3,419	930	5,953	7,252
1874.											
January.....	1,133	15	785	128	205	5,356	790	3,839	727	6,489	8,051
February.....	1,201	30	783	324	64	5,007	581	3,532	894	6,208	9,157
March.....	917	26	600	96	195	5,556	641	4,154	761	6,473	8,238
April.....	1,102	17	1,008	61	16	5,486	532	3,867	1,087	6,588	7,872
May.....	1,019	10	620	55	334	4,873	484	3,393	996	5,892	7,046
June.....	1,310	16	945	110	239	4,729	439	3,473	817	6,039	6,949
Total.....	12,836	230	8,627	1,950	2,029	64,053	8,571	44,127	10,837	76,889	98,778

SETTLING BRANCH.

The following tables show the work performed by this branch :

Claims in cases of white soldiers.

Date.	Additional bounty, act of July 28, 1866.					Arrears of pay, &c., act of July 22 1861.				
	Number of claims.				Amount involved.	Number of claims.				Amount involved.
	Received.	Allowed.	Rejected.	Whole number disposed of.		Received.	Allowed.	Rejected.	Whole number disposed of.	
1873.										
July	208	255	40	295	\$26,075 00	412	390	14	404	\$50,433 42
August	171	164	65	229	18,950 00	420	215	37	252	28,751 46
September	167	172	87	259	17,700 00	549	244	95	339	33,530 57
October	179	138	74	212	16,050 00	436	247	130	377	37,110 19
November	165	205	100	305	21,100 60	402	256	85	341	36,033 87
December	279	150	55	205	15,788 50	507	285	101	386	35,192 51
1874.										
January	394	195	104	299	21,157 54	691	278	115	393	38,216 45
February	16	170	46	216	17,825 00	536	226	83	309	33,336 55
March	6	143	24	167	17,345 00	685	266	52	318	34,743 90
April	2	126	20	146	13,635 27	564	254	17	271	36,190 54
May	9	99	3	102	10,500 00	587	225	40	265	47,673 05
June	406	81	5	86	10,650 00	669	226	20	246	28,927 96
Total	2,002	1,898	623	2,521	206,776 91	6,458	3,112	789	3,901	440,140 47

Bounty claims under the act of April 22, 1872.

Date.	Number of claims.				Amount involved.
	Received.	Allowed.	Rejected.	Whole number disposed of.	
1873.					
July.....	80	84	20	104	\$8, 400 00
August.....	51	116	17	133	10, 700 00
September.....	71	43	7	50	4, 300 00
October.....	41	26	9	35	2, 600 00
November.....	31	30	10	40	3, 000 00
December.....	45	30	5	35	2, 100 00
1874.					
January.....	60	52	9	61	5, 300 00
February.....	62	38	4	42	3, 770 00
March.....	63	49	5	54	4, 900 00
April.....	48	45	20	65	4, 800 00
May.....	50	53	3	56	5, 346 00
June.....	40	43	4	47	4, 287 87
Total.....	642	609	113	722	59, 503 87

Claims in cases of colored soldiers, including both arrears of pay and bounty.

Date.	Number of claims.				Amount involved.
	Received.	Allowed.	Rejected.	Whole number disposed of.	
1873.					
July	1,648	131	310	441	\$18,559 64
August	2,467	56	89	145	8,273 10
September	725	110	67	177	13,813 02
October	469	304	92	396	39,985 87
November	104	464	67	531	52,731 58
December	286	549	150	699	67,313 21
1874.					
January	718	593	81	674	73,735 29
February	417	453	134	587	59,668 01
March	467	356	111	467	49,159 22
April	400	385	100	485	51,696 94
May	380	340	43	384	44,489 78
June	399	337	33	370	44,981 03
Total	8,480	4,078	1,277	5,356	524,406 69

SUMMARY.

Date.	Number of claims.				Amount involved.	Number of letters written.
	Received.	Allowed.	Rejected.	Whole number disposed of.		
1873.						
July	2,348	860	384	1,244	\$103,468 06	1,409
August	3,109	551	208	759	66,674 56	1,262
September	1,512	569	256	825	69,343 59	604
October	1,125	715	305	1,020	95,746 06	1,035
November	702	955	262	1,217	112,866 05	1,764
December	1,117	1,014	311	1,325	120,394 22	2,475
1874.						
January	1,863	1,118	309	1,427	138,409 28	1,443
February	1,031	887	267	1,154	114,599 56	1,640
March	1,221	814	192	1,006	106,148 12	1,307
April	1,014	810	157	967	106,322 75	1,441
May	1,026	717	89	806	108,008 83	1,292
June	1,514	687	62	749	88,846 86	1,085
Total	17,582	9,697	2,802	12,499	1,230,827 94	16,817

Consolidated statement showing the operations of entire division.

Date.	Number of claims.				Amount involved.	Number of letters written.	Number of certificates issued.
	Received.	Allowed.	Rejected, including duplicates.	Whole number disposed of.			
1873.							
July	2,348	860	1,861	2,721	\$103,468 06	11,391	866
August	3,109	551	1,750	2,301	66,674 56	11,087	843
September	1,512	569	1,397	1,966	69,343 59	8,996	464
October	1,125	715	1,552	2,267	95,746 06	8,922	533
November	702	955	1,671	2,626	112,866 05	10,951	899
December	1,117	1,014	1,191	2,205	120,394 22	9,727	715
1874.							
January	1,863	1,118	1,369	2,487	138,409 28	9,494	1,309
February	1,031	887	1,550	2,437	114,599 56	9,797	1,004
March	1,221	814	1,254	2,068	106,148 12	9,545	826
April	1,014	810	1,321	2,131	106,322 75	9,313	990
May	1,026	717	1,474	2,191	108,008 83	8,338	709
June	1,514	687	1,228	1,915	88,846 86	8,034	779
Total	17,582	9,697	17,618	27,315	1,230,827 94	115,595	9,937

There were also made in this division seventeen settlements on account of unclaimed amounts due deceased soldiers of the Regular Army, upon which the sum of \$35,987.69 was paid to the treasurer of the Soldiers' Home, in accordance with the acts of Congress of March 3, 1851, and March 3, 1859, making the total number of settlements 9,714, and the total disbursements \$1,266,815.63.

	Claims on hand.	
	June 30, 1873.	June 30, 1874.
Claims under act of July 28, 1866, (white)	5,589	1,961
Claims for arrears of pay and original bounty, (white)	16,543	12,387
Claims of colored soldiers	10,934	9,793
Bounty-claims under act of April 22, 1872	1,705	897
Total number of claims on hand	34,771	25,038

The condition of the claims on hand June 30, 1874, is as follows:

Suspended, awaiting evidence to be filed by claimants, or their attorneys	23,391
Ready for settlement	1,073
Unexamined, June 30, 1874	574
Total	25,038

PROPERTY DIVISION.

Property returns on hand, June 30, 1873	9,401
Property returns received during the year	3,982
Total	13,383
Number of returns settled during the year	8,957
Number of returns on hand June 30, 1874	4,426
Number of certificates of non-indebtedness issued to officers	444
Number of returns registered	3,982
Number of letters written	3,857
Number of letters recorded	2,083

During the year the sum of \$16,637.57 has been charged to officers for property for which they have failed to account, and 22,181 property returns rendered in former years, but not included in previous reports, have been closed under the act of June 23, 1870.

DIVISION OF INQUIRIES AND REPLIES.

The subjoined tabulated statement exhibits the work of this division:

Office making inquiry.	No. on hand June 30, 1873.	Received during the year.	Total.	Answered during the year.	No. on hand unanswered June 30, 1874.
Adjutant-General	522	9,688	10,210	9,045	1,165
Paymaster-General	2	926	928	928	.....
Quartermaster-General	13	245	258	254	4
Commissary-General of Subsistence	2	196	198	196	2
Commissioner of Pensions	2	1,479	1,481	1,442	39
Third Auditor	324	2,102	2,426	2,167	259
Fourth Auditor	22	39	61	59	2
Second Auditor, (local bounty-cases)	5,359	3,767	9,126	8,735	391
Second Auditor, (deserter-cases)	11,586	19,692	31,278	12,093	19,185
Miscellaneous .....	.....	769	769	728	41
Total	17,832	38,903	56,735	35,647	21,088

Rolls and vouchers copied for the Adjutant-General and Paymaster-General ..	840
Rolls and vouchers copied for preservation in this Office	289
Rolls and vouchers partially copied and traced for preservation in this Office ..	1,117
Number of letters written	19,826
Number of signatures verified	4,956
Number of cases briefed	19,172

In addition to the foregoing, 389 affidavits, 191 applications, 658 final statements, 363 letters, and 592 miscellaneous documents have been copied; and a copy of the register of paymasters' accounts was made for the purpose of checking amounts credited to the National Home for Disabled Volunteer Soldiers. Two hundred and fifty cases of overpayments and double payments were discovered and reported, in order that charges might be raised against the payees. In 26 cases, involving \$2,594.94, overpayments to enlisted men, where it would be impracticable to recover at present, the proper steps have been taken to stop the amount from any arrears of pay, &c., that may be due them.

DIVISION FOR THE INVESTIGATION OF FRAUD.

This division has had 6,181 cases under investigation during the year, of which 758 have been finally disposed of. Abstracts of facts have been made in 344 cases, 214 cases have been prepared for suit in the various United States district courts, and 5,668 letters have been written.

The number of cases on hand June 30, 1873, was	4,749
Number received during the year	1,432
Total	6,181
Number of cases finally settled during the year	758
Leaving now on hand	5,423

The cases now under investigation involve forgery, fraud, overpayments, unlawful withholding of money, &c., as follows:

Claims in cases of white soldiers in which notice of fraud or wrong has been presented subsequent to settlement of the claims	1,648
Unsettled claims in cases of white soldiers involving fraud or wrong	648
Settled claims in cases of colored soldiers involving fraud or wrong	1,525
Unsettled claims in cases of colored soldiers involving fraud or wrong	1,362
Cases of officers charged with overdrawing pay while in the military service..	240
Total	5,423

The amounts recovered by suit and otherwise are as follows:

Recovered by draft, certificate of deposit, and in current funds, in cases of white soldiers	\$10,574 40
Amount secured to the United States assistant treasurer at New York.....	431 50
Amount of certificate and check recovered and canceled.....	240 69
Amount recovered and turned over to a paymaster, United States Army.....	108 27
Amount secured to claimants from agents who had withheld the same.....	2,086 17
Total amount recovered in white cases.....	13,441 03
Amount secured and returned to the Treasury through the Freedmen's Branch of the Adjutant-General's Office.....	38,269 04
Total.....	51,710 07
Bond of indemnity on hand.....	\$1,700 00

Notwithstanding the satisfactory report and the earnest effort of this branch of the Office, it will be seen that the number of cases requiring investigation and prosecution is yet on the increase. This may be accounted for by the fact that since the transfer of the Freedmen's Bureau to the War Department, many frauds and malpractices have been discovered in the payment of colored soldiers, or their heirs, by the subagents of the late Commissioner of the Bureau, and fresh complaints continue to be made, which require investigation.

All that could reasonably have been expected, has been done by the officers and agents of the Adjutant-General's Office, Solicitor of the Treasury, and United States district officers, to aid this Office in the recovery of money, the suppression of wrong, and the vindication of law; and with their continued co-operation and the enactment of a law extending the limitation created by the act of April 30, 1790, in forgery cases, and affording proper facilities for investigating cases and examining witnesses in localities where frauds are suspected, preliminary to action by the Department of Justice, it is believed that the Office can more effectually resist and punish attempts at fraud in the bounty-claim business.

ARCHIVES DIVISION.

The details of the work of this division are as follows:

Number of accounts received from the Paymaster-General.....	573
Number of accounts on file, awaiting settlement.....	178
Number of confirmed settlements received from the Second Comptroller, verified, briefed, and transferred to permanent files:	
Paymasters'	243
Indian	1,394
Miscellaneous	1,223
Number of paymasters' settlements re-examined.....	2,860
Number of settlements withdrawn and returned to files.....	1,606
Number of vouchers withdrawn and returned to accounts.....	1,736
Number of abstracts of accounts bound in covers.....	57,607
Number of abstracts of accounts bound in covers.....	101
Number of mutilated muster and pay rolls repaired.....	13,768
Number of letters written.....	600

The miscellaneous work of this division consists in keeping the record of payments to the Regular Army, the care and distribution of all printed forms and blanks used in the Office, &c.

REGISTRY AND CORRESPONDENCE DIVISION.

The following is the record of work pertaining to this division :

Number of letters received.....	23,072
Number of letters written.....	27,303
Number of letters recorded.....	2,022
Number of letters referred to other bureaus.....	1,938
Number of dead-letters received and registered.....	4,051
Number of miscellaneous vouchers received, stamped, and distributed.....	116,948
Number of letters, with additional evidence in the case of suspended claims, received, briefed, and registered.....	21,538
Number of pay and bounty certificates examined, registered, and sent to the Paymaster-General, in accordance with joint resolution of April 10, 1869.....	5,939
Number of claims received, briefed, and registered.....	20,975
Number of pay and bounty certificates examined, registered, and mailed.....	9,935
Number of reports calling for requisitions sent to the War Department.....	537

For convenience of reference, and for the purpose of showing at a glance the number of accounts received, examined, and remaining on hand, the number of settlements made, and the amount involved in each class of accounts and settlements, I annex the following

Consolidated statement.

Description of accounts and settlements.	On hand June 30, 1873.	Received during the year.	Disposed of during the year.	On hand June 30, 1874.	Amount involved in accounts audited and settlements made.	No. of letters written.
ACCOUNTS.						
Paymasters'.....	650	552	1,008	194	\$17,257,093 25	59,144
Indian agents' disbursing accounts.....	718	520	547	691	1,924,313 49	1,853
Indian agents' property accounts.....	873	261	292	842	1,230,827 94	
Indian claims.....	1	1,124	1,101	24	3,050,552 94	115,595
Bounty, arrears of pay, &c.....	34,771	17,582	27,315	25,038	6,125,429 70	
Ordinance, medical and miscellaneous.....	1,458	2,332	2,708	1,082	89,964 07	2,579
Regular recruiting.....					130,525 68	
Volunteer recruiting.....					3,190 00	
Claims for return of local bounty.....					778,003 28	
Freedmen's branch, Adjutant-General's Office.....	9,401	3,982	8,957	4,426	.....	3,857
Ordinance and Quartermaster's Departments' property returns.....					.....
Ordinance and Quartermaster's Departments' property returns not included in former reports.....					.....
Total accounts.....	47,872	26,353	64,109	32,297	30,589,900 35	183,028
SETTLEMENTS.						
Payments to Soldiers' Home.....	.....	.....	29	.....	\$213,263 92	.....
Payments to National Home.....	.....	.....	12	.....	429,953 97	.....
Transfers, charges and credits to officers, &c., not included under "Accounts".....	.....	.....	758	.....	64,903,791 64	.....
Total settlements.....	.....	.....	799	.....	65,547,009 53	.....
Aggregate.....	47,872	26,353	64,908	32,297	96,136,909 88	183,028

In addition to the foregoing, 54,457 letters were written relating to the miscellaneous business of the Office, making a total of 237,485 letters.

The average number of clerks employed during the year was 248.

The following statements and reports were prepared and transmitted:

Annual report to the Secretary of the Treasury of the transactions of the Office during the fiscal year.

Annual statement of the recruiting fund, prepared for the Adjutant-General of the Army.

Annual statement of the contingencies of the Army, prepared for the Secretary of War.

Annual statement of the clerks and other persons employed in this Office during the fiscal year, or any part thereof, showing the amount paid to each on account of salary, with place of residence, &c., in pursuance of section 11 of the act of August 12, 1842, and resolution of the House of Representatives of January 13, 1846, transmitted to the Secretary of the Treasury.

List of employés in this Office on September 30, 1873, showing the State or Territory from which each person was appointed to office, the State or country in which he was born, and the compensation given to each, transmitted to the Register of the Treasury in accordance with the acts of Congress of September 5, 1859, and March 2, 1861.

Monthly tabular statement showing the business transacted in the Office during the month, and the number of accounts remaining unsettled at the close of the month, transmitted to the Secretary of the Treasury.

Monthly report of absence from duty of employés, with reasons therefor, transmitted to the Secretary of the Treasury.

Pay-rolls upon which payment was made to the employés of this Office, prepared semi-monthly.

The results of the past year's labors show an encouraging reduction of accumulated business in some of the branches of the Office, but there still remains much unfinished, that cannot be executed with the present diminished clerical force, which is scarcely sufficient to perform the current work. Some portions of this business may not be regarded as pressing, but, if it is necessary to be done at all, it would seem to be wiser to dispose of it now, than to leave it to the chances of an indefinite and uncertain future. Of this character, I will refer to the repairs that are necessary for the preservation of the muster and pay rolls of the Army, that are the only vouchers, in the accounts of paymasters, for the disbursement of hundreds of millions of dollars, and which, by reason of the poor quality of paper used, and of their frequent handling in the settlement of those accounts and of the claims of soldiers and their heirs, and for the purpose of answering inquiries from other offices, have become so torn and otherwise injured, as to be almost unfit for use as official papers. There are about 200,000 of them requiring careful repairs and many will need to be copied.

For the purpose of showing the frequent reference that is made to these rolls, I will here state, that 74,108 were withdrawn from and returned to the files during the last fiscal year.

Since July 1, 1874, the division of inquiries and replies has fallen in arrears 8,961 cases, notwithstanding it has been allowed all the clerks that could possibly be spared to it. To bring up the arrears of this division and perform the current work during the present fiscal year more clerks are needed than can now be assigned to that duty.

The investigations and reports of this branch are important, being for the information of the various Offices of the War Department, the Pension Office, the Third and Fourth Auditors, and in aid of the settlements of the National Home for Disabled Volunteer Soldiers.

The following tables exhibit, as well as figures may do, what has been the work of this Office, and furnish valuable statistical information. The first is a condensed statement of all the settlements of money accounts and claims, from March 4, 1817, when the Office was organized, until June 30, 1861, a period of forty-four years, which is subdivided into two periods: prior and subsequent to the Mexican war. The second table is a condensed statement of the number of money settlements made by the different divisions of the Office, with the amounts involved, the property accounts adjusted, the number of claims rejected, the number of examinations and certificates furnished to the Paymaster-General and Commissioner of Pensions, and other incidental work performed in each year, from June 30, 1861, to June 30, 1874.

Number of accounts settled from March 4, 1817, to June 30, 1861.

Accounts.	From March 4, 1817, to June 30, 1847.	From June 30, 1847, to June 30, 1861.	Total.
Ordnance, medical, and miscellaneous.....	13,232	6,695	19,927
Recruiting and disbursing officers.....	12,880	6,097	18,977
Arrears of pay, &c.....	6,283	21,361	27,644
Paymasters.....	1,759	1,427	3,186
Indian agents.....	3,254	5,562	8,816
Total.....	37,408	41,142	78,550

Statement of accounts settled and amounts involved from June 30, 1861, to June 30, 1874.

For the year ending—	Paymasters' accounts.		Ordnance, medical, and miscellaneous.		Indian agents' disbursing accounts and Indian claims.		Bounty, arrears of pay, &c.		Regular and volunteer recruiting accounts.		Freedmen's Bureau accounts.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
June 30, 1862.	141	\$4,181,276 33	4,017	\$29,128,526 30	616	\$3,335,885 23	3,328	\$249,180 64	1,504	\$217,088 97	.....	.....	9,606	\$37,111,957 47
June 30, 1863.	645	47,875,231 36	11,802	38,847,899 20	590	2,099,257 87	19,191	2,443,293 39	1,356	398,785 94	.....	.....	33,564	91,664,467 76
June 30, 1864.	773	88,944,415 39	15,988	55,539,537 64	501	2,242,154 74	80,756	10,970,528 91	1,880	2,220,744 15	.....	.....	99,898	159,917,380 83
June 30, 1865.	738	90,094,847 46	22,059	42,647,077 68	866	3,231,449 00	84,517	14,047,599 35	2,594	8,019,331 56	.....	.....	110,774	158,040,305 05
June 30, 1866.	981	110,209,718 62	7,228	26,902,784 54	448	2,881,256 33	78,335	16,189,247 17	4,317	21,353,127 68	.....	.....	91,309	177,536,134 34
June 30, 1867.	1,451	163,041,476 09	3,206	23,050,181 18	821	4,273,208 91	59,121	10,638,782 78	3,765	19,891,437 59	.....	.....	68,364	240,895,086 55
June 30, 1868.	1,038	146,305,528 14	1,897	20,484,802 13	962	5,301,722 89	203,980	19,598,445 88	2,416	5,262,140 63	.....	.....	210,293	196,952,639 67
June 30, 1869.	1,216	183,052,989 46	1,990	8,598,706 04	1,169	4,715,039 43	85,279	8,355,618 22	1,478	2,841,079 24	.....	.....	91,132	207,563,432 39
June 30, 1870.	1,083	141,438,680 99	1,708	3,571,107 13	1,172	3,033,827 41	53,826	4,160,776 31	946	2,443,906 48	.....	.....	58,736	154,648,298 32
June 30, 1871.	843	124,063,652 23	2,394	2,023,703 26	1,482	8,194,634 63	40,078	2,348,164 42	.....	957,010 35	.....	.....	44,797	137,587,164 89
June 30, 1872.	2,350	131,057,413 02	1,805	1,566,924 96	1,649	5,351,816 32	22,170	1,278,160 29	.....	657,266 02	.....	.....	27,974	139,911,580 61
June 30, 1873.	1,033	27,116,621 39	2,567	1,968,183 01	1,871	8,329,188 21	32,420	1,664,985 64	.....	405,060 44	.....	\$8,541,725 08	37,861	48,025,763 77
June 30, 1874	1,008	17,257,093 25	2,708	6,125,429 70	1,648	4,974,866 43	27,315	1,230,827 94	.....	220,489 75	.....	778,003 28	32,679	30,586,710 35
Total	13,300	1,294,638,943 73	79,369	260,454,862 77	13,795	57,964,307 40	790,316	93,175,610 94	20,256	64,887,468 80	.....	9,319,728 36	917,007	1,780,440,922 00

NOTE.—The "regular and volunteer recruiting accounts" subsequent to 1870, and the "Freedmen's Bureau accounts" are included in "ordnance, medical, and miscellaneous."

Statement of property accounts and miscellaneous work performed in connection with the settlement of accounts.

For the year ending—	Number of property accounts adjusted.	Number of bounty-claims rejected.	Number of letters written.	Number of letters, &c., received, briefed, and registered.	Number of requisitions registered and posted.	Number of certificates from rolls furnished Adjutant-General's and other offices.
June 30, 1862	5,021	832	14,584	37,473	5,589	.....
June 30, 1863	7,368	1,470	40,651	134,816	5,144	.....
June 30, 1864	29,745	2,374	108,373	254,690	5,410	.....
June 30, 1865	163,429	2,210	126,569	170,340	5,995	38,904
June 30, 1866	176,263	19,099	370,020	245,903	2,698	74,041
June 30, 1867	141,698	27,236	478,477	486,305	2,401	134,328
June 30, 1868	129,463	41,217	603,698	220,209	1,868	320,408
June 30, 1869	91,322	26,526	405,745	171,931	2,709	125,315
June 30, 1870	43,689	22,865	363,556	173,487	2,842	16,435
June 30, 1871	39,171	22,955	233,129	237,754	2,519	18,138
June 30, 1872	237,675	13,873	202,658	133,957	2,606	29,309
June 30, 1873	41,775	18,346	265,544	194,574	2,679	42,309
June 30, 1874	31,138	17,618	237,485	186,584	3,261	35,647
Total	1,137,757	216,611	3,450,489	2,648,023	45,721	834,834

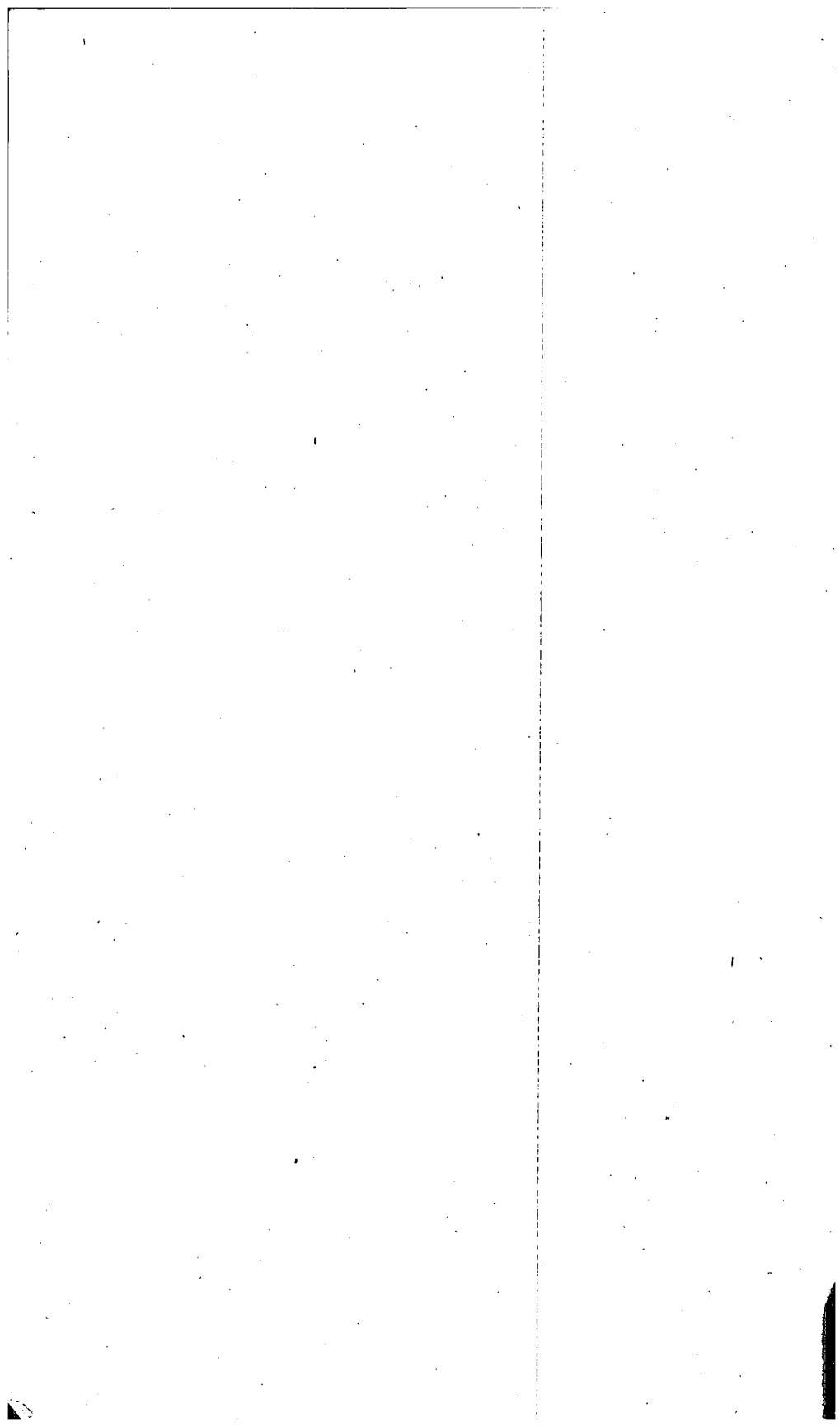
From these tables it appears that the whole number of claims and money accounts settled, from March 4, 1817, to June 30, 1861, was 37,408, and that from June 30, 1861, to June 30, 1874, the number of such settlements was 917,007, involving \$1,780,440,922.00. If to this number is added the claims examined and rejected, 216,611, it appears that 1,133,618 claims and money accounts have been settled and disposed of in the last thirteen years.

The tables also show that, in the same time, 1,137,757 property accounts have been adjusted, 3,450,489 letters have been written, and that 834,834 certificates from the rolls have been made to the Paymaster-General and other officers.

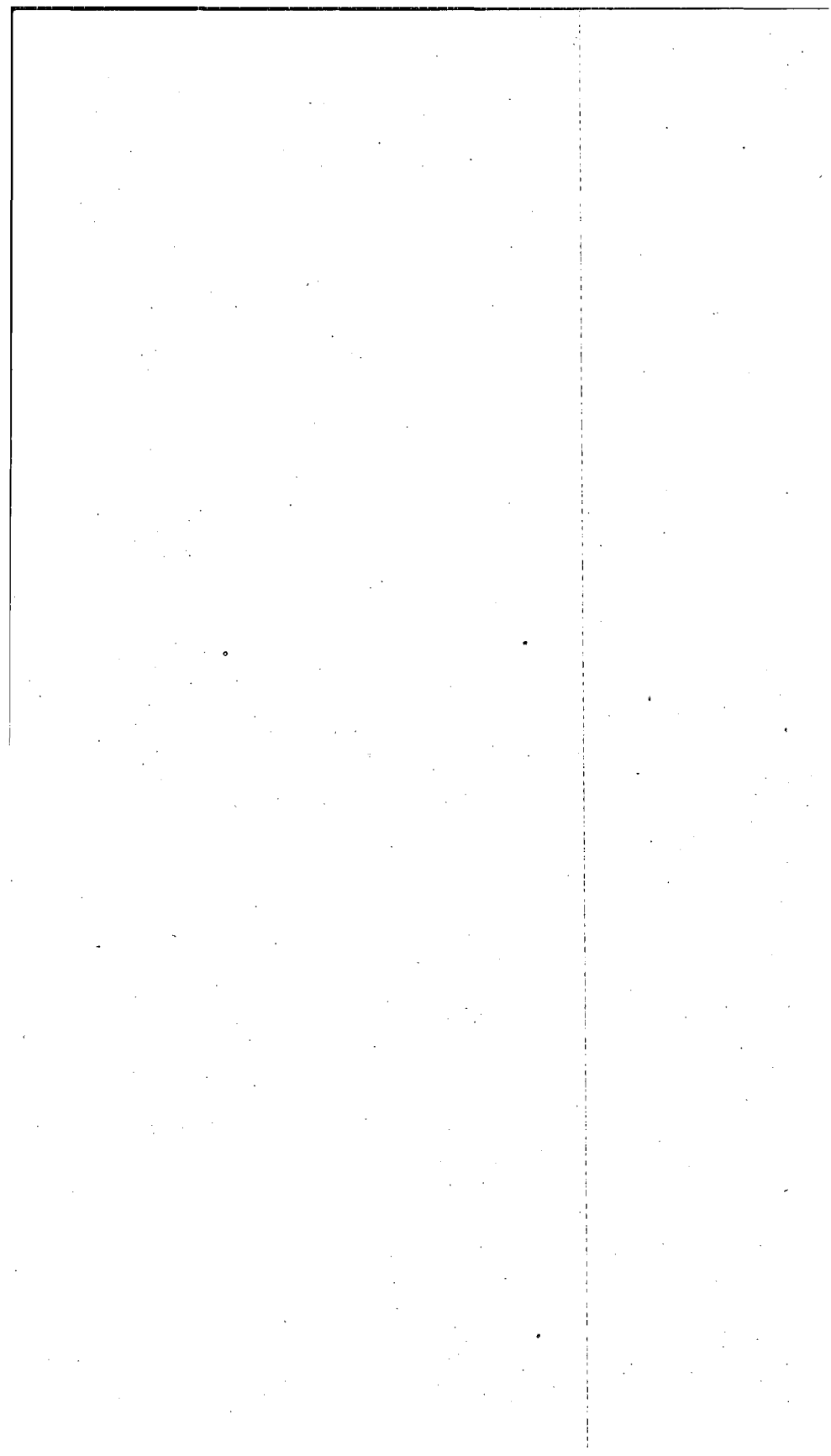
It affords me great pleasure to bear testimony to the ability and fidelity of the gentlemen employed in this Office.

I am, sir, very respectfully,

E. B. FRENCH,
Auditor.



REPORT OF THE THIRD AUDITOR.



REPORT

OF

THE THIRD AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
Third Auditor's Office, September 12, 1874.

SIR: Pursuant to the requirements of law, and in compliance with instructions from your Office, I have the honor to transmit herewith a report of the operations of this Office for the fiscal year ending June 30, 1874.

The following statement shows, in a tabular form, the principal items of business transacted, and the number and amount of unsettled accounts and claims on hand:

Description of accounts.	Number of monthly and quarterly accounts remaining on hand June 30, 1873.	Number of monthly and quarterly accounts received in fiscal year ending June 30, 1874.	Number of accounts settled in fiscal year ending June 30, 1874.		Number of accounts unsettled June 30, 1874.	
			Monthly and quarterly.	Amount involved.	Monthly and quarterly.	Amount involved.
Quartermasters' money	1, 148	3, 972	4, 077	\$16, 134, 713 94	1, 043	\$3, 709, 310 37
Quartermasters' property	279	4, 476	4, 473		282	
Commissarys' money	331	1, 085	1, 011	4, 166, 446 16	405	790, 247 70
Pension agents' money	561				639	19, 426, 378 75
Engineers' money	62	179	182	8, 363, 072 62	59	4, 841, 286 88
Signal officers' money	9	50	46	320, 632 55	13	137, 043 53
Signal officers' property		497	497			
Claims for horses lost	5, 004	467	403	76, 350 54	5, 068	946, 506 98
Claims for steamboats destroyed	68	8	5	37, 470 63	71	710, 296 37
Oregon war claims	825	107	117	7, 386 84	815	67, 574 34
Miscellaneous claims	8, 052	8, 938	5, 419	4, 077, 976 09	11, 571	4, 720, 558 87
State war-claims	4	15	9	603, 633 09	10	990, 760 54
Total	16, 343	19, 794	16, 239	33, 787, 680 46	19, 976	36, 339, 964 38

The general work of the Office is in charge of the following divisions:

BOOK-KEEPERS' DIVISION.

The duty devolving upon this division is to keep all the appropriation and money-accounts of the Office.

The average number of clerks engaged in this division during the period embraced in this report has been nine, and that number now constitutes its active force.

The annexed statement (with the exception of those of the Engineer Department, which are consolidated under the general head of "Sundry Engineer Appropriations") shows the amounts drawn out of certain of its appropriation accounts, and also the re-payments made through this Office into the Treasury, and is a full exhibit of its financial operations for the fiscal year.

Statement showing the financial operations of the Third Auditor's Office during the fiscal year ending June 30, 1874.

	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers.		Special relief acts.	Totals.
			Second Auditor's.	Third Auditor's.		
Number of requisitions drawn by the Secretaries of War and of the Interior upon the Secretary of the Treasury in favor of sundry persons, 6,090, amounting to \$58,815,571.71.						
Paid out of the following appropriations, and in the manner herein set forth, viz:						
Regular supplies, Quartermaster's Department.....	\$4,353,865 72	\$630,918 38	\$454 58	\$101,344 09		\$5,086,582 77
Incidental expenses, Quartermaster's Department.....	1,275,905 14	68,612 02	827 76	1,184 23		1,346,529 15
Barracks and quarters.....	1,670,927 84	308,185 59	102 50	2,774 96		1,981,990 89
Army transportation.....	3,463,948 40	826,059 59	4,083 09	100,934 22		4,395,025 30
Officers' transportation.....		6,743 66	116 09	15,015 70		21,875 45
Cavalry and artillery horses.....	355,064 50	77,906 54				432,971 04
Clothing of the Army.....	1,538,859 00	3,604 50	16 22			1,542,479 72
Preservation of clothing and equipage.....	50,000 00					50,000 00
National cemeteries.....	378,628 39	1,144 85				379,773 24
Headstones for graves in national cemeteries.....	50 00					50 00
Construction and repairs of hospitals.....	98,029 94					98,029 94
Contingencies of the Army.....	1,237 11	16,022 84				17,269 95
Purchase of stoves.....		70 15				70 15
Allowance for reduction of wages under eight-hour law.....	72,394 53					72,394 53
Military road from Santa Fé to Fernandez de Taos, New Mexico.....	25,000 00					25,000 00
Construction of military telegraph from San Diego, Cal., to Prescott, Arizona.....	50,311 80					50,311 80
Gunboats on Western rivers.....		650 00				650 00
Keeping, transporting, and supplying prisoners of war.....				123,926 47		123,926 47
Collecting, organizing, and drilling volunteers.....				200,088 68		200,088 68
Claims of loyal citizens for supplies furnished during the rebellion, (Southern Claims Commission).....		122,025 24				122,025 24
Pay of Oregon and Washington Volunteers, 1855-'56.....		5,047 60				5,047 60
Services of Oregon and Washington Volunteers, 1855-'56.....		11,224 63				11,224 63
Rogue River Indian war.....		31,725 29				31,725 29
Refunding to States expenses incurred, &c., war of rebellion.....		64,477 03				64,477 03
Suppressing Indian hostilities in Territory of Montana.....	88,343 00					88,343 00
Re-imbursing Kentucky for expenses, &c., war of rebellion.....		64,927 57				64,927 57
Military Academy, West Point.....	123,938 06					123,938 06
Signal Service.....	12,500 00					12,500 00
Observation and report of storms.....	341,825 00					341,825 00
Establishing signal-stations at light-houses, &c.....	30,000 00					30,000 00

Sundry engineer appropriations.....	7,874,720 08	12,107 12		350,307 96		8,237,135 16
Subsistence of the Army, (\$35,000 of this amount advanced to exploring expedition, fortieth parallel).....	2,631,561 14	109,443 32	344 25	14,166 72		2,755,515 43
Army pensions.....	30,650,705 09	4,370 40		225 75		30,655,301 24
Invalid pensions.....		1,030 96		128 50		1,159 46
Pensions to widows and others.....		3,958 75		26,479 21		30,437 96
Pensions war of 1812.....		303 32		10,881 79		11,185 11
Commutation of rations to prisoners of war.....	7,000 00					7,000 00
Bureau of Refugees, Freedmen, &c.....		299 13		24,375 56		24,674 69
Horses and other property lost, act March 3, 1849.....		125,053 86				125,053 86
Relief of persons suffering from overflow of Mississippi River.....	150,000 00					150,000 00
Relief of Charity Lodge, Harper's Ferry, W. Va.....					\$767 39	
Relief of William Johnson, of Ripley County, Ind.....					130 00	
Relief of estates of Abel Gilbert and William Gerrish.....					26,250 00	
Relief of heirs at law, &c., James B. Armstrong, deceased.....					11,711 96	
Relief of William Stoddard, (late captain and assistant quartermaster).....					360 00	
Relief of George S. Wright, administrator, &c.....					2,758 45	
Relief of heirs of S. Lamb.....					490 00	
Relief of Edward H. Calvert.....					1,500 00	
Relief of John M. McPike.....					19,473 50	
Relief of Jonathan D. Hale.....					3,425 00	
Relief of John F. L. Jones.....					4,000 00	
Relief of Rev. George Morrison.....					150 00	
Relief of heirs at law, &c., Col. William Northedge.....					7,500 00	
Relief of East Tennessee University.....					18,500 00	97,016 30
Total pay requisitions.....	55,244,864 74	2,495,912 34	5,944 49	971,833 84	77,016 30	58,815,571 71

PER CONTRA.

	Deposits.	Second Auditor's trans- fers.	Third Auditor's trans- fers.	Fourth Auditor's trans- fers.	War Department trans- fers.	Total.
The number of credit and counter requisitions drawn by the Secretaries of War and of the Interior on sundry persons in favor of the Treasurer of the United States, is 737.						
On which repayments into the Treasury were made during the fiscal year ending June 30, 1874, through the Third Auditor's Office, as follows.....	\$2,854,367 86	\$183,523 43	\$988,533 40	\$565 66	\$23,306 20	\$4,050,296 55

The number of requisitions paid through this Office during the previous fiscal year was 4,654, amounting in the aggregate to \$61,693,170.22. The number issued during the fiscal year ending June 30, 1874, as shown above, was 6,090, an increase of 1,436 in number, but aggregating \$2,877,598.51 less in amount than in the previous year.

QUARTERMASTER'S DIVISION.

The accounts of Quartermasters cover a wide range of money and property responsibility. The former embraces disbursements for barracks and quarters, hospitals, store-houses, offices, stables, and transportation of Army supplies; the purchase of Army clothing, camp and garrison equipage, cavalry and artillery horses, fuel, forage, straw, material for bedding, and stationery; payments of hired men, and of "per diem" to extra-duty men; expenses incurred in the pursuit and apprehension of deserters; for the burial of officers and soldiers; for hired escorts, expresses, interpreters, spies and guides; for veterinary surgeons, and medicines for horses; for supplying posts with water; and for all other proper and authorized outlays connected with the movements and operations of the Army not expressly assigned to any other Department.

Property purchased with the funds of the Quartermaster's Department is accounted for upon "returns" transmitted through the Quartermaster-General to this Office, (with the exception of "returns of clothing, camp and garrison equipage," which come under the supervision of the Second Auditor,) showing that the disposition made of it is in accordance with law and Army Regulations.

	Money accounts.		Property returns.	Supplemental settlements.		
	Number.	Amount involved.		Property.	Money.	Amount involved.
On hand per last report.....	1, 148	\$3, 458, 919 06	279			
Received during the fiscal year	3, 972	10, 385, 105 25	4, 476	81	1, 779	\$12, 554, 278 64
Total	5, 120	19, 844, 024 31	4, 755	81	1, 779	12, 554, 278 64
Reported during the fiscal year	4, 077	16, 134, 713 94	4, 473	81	1, 779	12, 554, 278 64
Remaining unsettled	1, 043	3, 709, 310 37	282			
Total	5, 120	19, 844, 024 31	4, 755	81	1, 779	12, 554, 278 64

	Signal accounts.			Total.	
	Property.	Money.	Amount involved.	Number.	Amount involved.
On hand per last report.....		9	\$192, 650 21	1, 436	\$3, 651, 569 27
Received during the fiscal year	497	50	265, 025 92	10, 855	29, 204, 409 81
Total	497	59	457, 676 13	12, 291	32, 855, 979 08
Reported during the fiscal year	497	46	320, 632 55	10, 953	29, 009, 625 13
Remaining unsettled		13	137, 043 58	1, 338	3, 846, 353 95
Total	497	59	457, 676 13	12, 291	32, 855, 979 08

Number of letters written, 11,597; average number of clerks employed, 59½; number of pages of manuscript written, 14,535; number of vouchers examined, 338,657; number of claims under eight-hour law examined, 2,132—involving \$62,664.26.

It will be observed that during the year 10,953 settlements were made, viz:

4,077 quartermaster accounts, (regular settlements,) involving.....	\$16,134,713 94
1,779 quartermaster accounts, (supplemental settlements,) involving.....	12,554,278 64
46 signal accounts, (regular settlements,) involving.....	320,632 55
5,902 money settlements, involving	29,009,625 13
4,473 returns quartermaster stores, regular settlements.....	
81 returns quartermaster stores, supplemental settlements.....	
497 signal-property settlements.....	

5,051 property settlements.

10,953	
and that 1,043 quartermaster accounts, involving.....	\$3,709,310 37
and 13 signal accounts, involving	137,043 58

Total, 1,056 accounts, involving 3,846,353 95

and 282 returns of quartermaster stores remain on hand. Only 7 of the quartermaster accounts on hand were received prior to July 1, 1873.

The regular work of the division has been kept up to its full standard notwithstanding the fact that the average number employed in the division since March last was 55, and during the year 59½, being ten less than for the fiscal year immediately preceding.

In addition thereto, a large amount of labor has been performed in the adjustment of claims of employes of the Quartermaster's Department, for extra compensation, as authorized under section 2 of the act of Congress approved May 18, 1872. (Chap. 172.)

The tabular statement below exhibits the number and amount of such claims received and the findings thereon, although, on account of their peculiar nature, and the difficulty experienced in obtaining definite information from many of the officers under whose direction the services were rendered, without which a proper adjustment could not be made, it affords only an imperfect idea of the whole labor performed in connection with them.

Number and amount of claims of employes of the Quartermaster Department, for additional compensation under section 2 of the act of Congress approved May 18, 1872, (Chap. 172,) and the findings thereon:

Received, 8,160 claims, amounting to.....	\$296,142 11
Adjusted, 2,132 claims, amounting to.....	\$62,664 26
Under examination, 1,062 claims, amounting to.....	43,500 82
Disallowed, 4,966 claims, amounting to.....	189,977 03
	296,142 11

The above claims were prepared and presented by officers of the Quartermaster's Department, in compliance with instructions of the Quartermaster-General, and at the request of the accounting officers of the Treasury.

A large amount of work has also been done in furnishing the Secretary of the Treasury with the proper data, to enable him to comply with a resolution of the House of Representatives, dated February 14, 1874, calling for information as to the amounts paid to "land-grant railroads" for transportation furnished the United States. A statement showing the amounts paid during the years 1872 and 1873 has already been forwarded to him, and a further one covering the remainder of the

period mentioned in the resolution, it is hoped, will be completed by the first of next December.

SUBSISTENCE DIVISION.

This division examines the accounts of all commissaries and acting commissaries in the Army, whose duties are to purchase the provisions and stores necessary for its subsistence, and to see to their proper distribution. These commissaries render monthly money-accounts, with proper vouchers for disbursements of the funds intrusted to them; together with a provision-return, showing the disposition of provisions and stores purchased or derived from other sources. These accounts are received through the Commissary-General of Subsistence, and are examined and audited in this division. The money-accounts and vouchers, together with a certified statement of the result of said examinations, are then referred to the Second Comptroller of the Treasury for revision. Upon their return from the Comptroller, with the settlement approved, the officers are notified of the result, and called upon to adjust or explain any omissions or errors that may have been discovered. The money and provision accounts, together with the vouchers and papers belonging thereto, are then placed in the settled-files for future reference, and remain permanently in the custody of this Office.

	Money-accounts.		Provision-returns.
	Number.	Amount involved.	
On hand, per last report, June 30, 1873	331	\$674, 479 26	328
Received during the fiscal year	1, 085	4, 282, 214 60	1, 085
Total	1, 416	4, 956, 693 86	1, 413
Audited during the fiscal year	1, 011	4, 166, 446 16	1, 113
Remaining on hand June 30, 1874	405	790, 247 70	300

Number of vouchers examined, 51,240; number of letters written, 1,134; number of "differences" written, 673; number of "queries" answered, 887; average number of clerks, 6.

ENGINEER DIVISION.

This division is employed in the examination of the accounts of the officers and agents of the Engineer Department, who, under direction of the Chief of Engineers of the Army, (except the Superintendent of the Military Academy at West Point, whose disbursements are directed by the inspector-general,) disburse moneys out of the various appropriations—now 248 in number—made from time to time by Congress, for works of a public nature, which may be classed under the following general heads, viz:

The purchase of sites and materials for, and construction and repairs of, the various fortifications throughout the United States.

Construction and repairs of roads, bridges, bridge-trains, &c., for armies in the field.

Surveys on the Atlantic and Pacific coasts.

Examination and surveys of the northern and western lakes and rivers.

Construction and repairs of breakwaters.

Repairs and improvement of harbors, both on sea and lake coasts.

Improvement of rivers and purchase of snag and dredge boats for the same; and

The expenses of the Military Academy at West Point.

The transactions of the division for the fiscal year are shown by the following statement, viz:

	Accounts.	
	Number of quarters.	Amount involved.
On hand, per last report.....	62	\$4,595,777 47
Received during the year.....	179	8,608,582 03
Total.....	241	13,204,359 50
Reported during the year.....	182	\$8,362,072 62
Remaining on hand June 30, 1874.....	59	4,841,286 88
Total.....	241	13,204,359 50

Number of letters written, 2,910.

One hundred and ninety-eight "eight-hour" claims have been settled, involving \$7,271.98. Also a large amount of miscellaneous work under this law has been done, but so varied in character that it would be difficult to report in detail.

STATE WAR-CLAIMS DIVISION.

This division has in charge the settlement (under the various acts and resolutions of Congress relating thereto) of all claims of the several States and Territories for the costs, charges, and expenses properly incurred by them for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting their troops while employed by the Government in aiding to suppress the recent insurrection against the United States; also, of all claims arising out of Indian and other border invasions.

	Original account.		Suspended account.		Montana war-claims.	
	No.	Amount.	No.	Amount.	No.	Amount.
On hand June 30, 1873.....	4	\$280,160 68	57	\$4,751,873 91	.....	.....
Received during the fiscal year.....	15	1,314,233 95	5	49,090 01	70	\$89,208 78
Total.....	19	1,594,393 63	.....	4,800,963 92	70	89,208 78
Reported during the fiscal year.....	9	603,633 09	13	88,933 70	70	89,208 78
Balance remaining on hand June 30, 1874.....	10	990,760 54	.....	4,702,030 72	.....	.....

Number of letters written, 94; number of clerks employed, 3.

CLAIMS DIVISION.

This division has the settlement of claims of a miscellaneous character arising in the various branches of service in the War Department, and growing out of the purchase or appropriation of supplies and stores for the Army; the purchase, hire, or appropriation of water-craft, railroad stock, horses, wagons, and other means of transportation; the transportation contracts of the Army; the occupation of real-estate for camps, barracks, hospitals, fortifications, &c.; the hire of employes;

mileage, court-martial fees, traveling expenses, commutations, &c.; claims for compensation for vessels, railroad-cars, engines, &c., lost in the military service; claims growing out of the Oregon and Washington war of 1855 and 1856, and other Indian wars; claims of various descriptions under special acts of Congress; and claims not otherwise assigned for adjudication.

MISCELLANEOUS CLAIMS.

	Number.	Amount claimed.	Amount allowed.
On hand July 1, 1873.....	8,052	*\$4,658,284 32	.....
Received during the year.....	8,938	†4,140,250 64	.....
Total.....	16,990	8,798,534 96	.....
Disposed of.....	5,419	‡4,077,976 09	\$2,681,530 22
On hand July 1, 1874.....	11,571	\$4,720,558 87	.....

* This is the amount claimed in 6,561 cases, the amounts claimed in the others (1,491) not being stated.

† This is the amount claimed in 8,596 cases, the amounts claimed in the others (343) not being stated.

‡ This is the amount claimed in 4,898 cases, the amounts claimed in the others (521) not being stated.

§ This is the amount claimed in 10,259 cases, the amounts claimed in the others (1,312) not being stated.

It will be seen that 2,922 more claims were filed during the present year than were received during the preceding fiscal year; that 669 claims more were disposed of, and that the aggregate amount allowed fell short of that of the year preceding in the sum of \$222,550.85. Three thousand and seventy-six letters were written, showing an increase of 404 letters in the correspondence.

Oregon and Washington Indian war-claims, 1855-'56.

	No.	Amount claimed.	Amount allowed.
On hand July 1, 1873.....	825	*\$69,664 61	.....
Received during the year.....	107	†5,296 57	.....
Total.....	932	74,961 18	.....
Disposed of during the year.....	117	‡17,386 84	\$13,774 30
On hand July 1, 1874.....	815	\$67,574 34	.....

* This is the amount claimed in 425 cases, the amounts claimed in the others (400) not being stated.

† This is the amount claimed in 22 cases, the amounts claimed in the others (85) not being stated.

‡ This is the amount claimed in 57 cases, the amounts claimed in the others (60) not being stated.

§ This is the amount claimed in 390 cases, the amounts claimed in the others (425) not being stated.

Lost vessels, &c., act March 3, 1849.

	No.	Amount claimed.	Amount allowed.
On hand July 1, 1873.....	68	\$556,480 00	.....
Received during the year.....	8	191,287 00	.....
Total.....	76	747,767 00	.....
Disposed of during the year.....	5	37,470 63	\$28,526 19
On hand July 1, 1874.....	71	710,296 37	.....

HORSE-CLAIMS DIVISION.

This division is engaged in settling claims for compensation for the loss of horses and equipage sustained by officers or enlisted men while

in the military service of the United States; and for the loss of horses, mules, oxen, wagons, sleighs, and harness while in said service by impressment or contract.

The number of claims received and docketed during the year is 448, in which the aggregate amount claimed is \$100,114.94. The number settled and finally disposed of during the same period, (including those received prior to, as well as during, the year,) is 403, in which the aggregate amount claimed is \$76,350.54, and on which the aggregate amount allowed is \$55,668.89.

There have been during the year 635 briefs made; 2,888 claims examined and suspended; 1,917 letters received and docketed, and 5,841 letters written.

The following table presents the condition of the business of this division :

	No.	Amount.	No.	Amount.
Claims on hand July 1, 1873.....			5,004	\$919,037 58
Claims received during the year.....			448	100,114 94
Claims reconsidered during the year.....			19	3,705 00
Total.....			5,471	1,022,857 52
Claims allowed during the year.....	326	\$55,668 89		
Rejected on same.....		7,513 07		
Amount claimed.....		63,181 96		
Claims disallowed during the year.....	77	13,168 58		
Deduct as finally disposed of during the year.....			403	76,350 34
Claims on hand July 1, 1874.....			5,068	946,506 98

PENSION DIVISION.

This division has charge of the settlement of all accounts which pertain to the payment of Army pensions.

The Commissioner of Pensions reports monthly to this Office the name of each pensioner, with the number of certificate, rate and date of commencement of each pension granted; also, all transfers of pensioners from one agency to another.

These reports are recorded on roll-books prepared for each agency, in which are noted opposite the name of each pensioner any increase or reduction of rate, or date of termination of pension by death or remarriage, &c., as may be necessary.

Pension agents forward their accounts at the end of every month directly to this Office, where they are audited as soon as practicable, and reported to the Second Comptroller for revision. Upon his approval, they are returned and placed in the settled files of this Office, the agents being duly notified of any errors existing in them, and required to correct them. The accounts of each fiscal year are audited separately, and unexpended balances in the hands of agents at such periods are to be deposited in the United States Treasury, as provided for under act of July 12, 1870.

In case any defalcation occurs, the transcripts and papers necessary for suit are prepared and sent to the Second Comptroller, who, by law, directs the prosecution.

Under act July 8, 1870, pensioners are paid quarterly, instead of semi-annually, as heretofore, which more than doubles the labor in the examination and auditing of the accounts. Act February 14, 1871, granted

pensions to the survivors of the war of 1812 who served sixty days, and to widows who married prior to the treaty of peace.

The number who have received pensions under this act is 24,695.

The act of June 6, 1866, which granted disabled soldiers fifteen, twenty, and twenty-five dollars per month, was amended by that of June 8, 1872, so that they are now entitled to eighteen, twenty-four, and thirty-one and twenty-five-hundredth dollars per month. The number receiving this increase is 23,568.

Number of pensioners added to the roll during the year.

Invalids	5,514
Widows and others	2,966
War 1812	1,376

Number of increases.

Invalid	8,063
Widows and others	12,932

Number of pensioners on the roll.

Invalid, (act July 14, 1862)	102,457
Widows and others	107,361
War 1812, (act February 14, 1871)	22,280

Number of pensioners who have received artificial limbs	1,438
Number of pensioners who have received commutation in lieu thereof	9,995

Amount appropriated to pay Army pensions for the fiscal year ending June 30, 1874	\$30,300,000 00
Amount drawn from the Treasury to pay pensioners during the fiscal year	30,298,226 99

Balance in the Treasury to the credit of the appropriation	1,733 01
--	----------

Amount paid to pensioners during the fiscal year ending June 30, 1874, as appears from the accounts rendered, and more fully from the tabular statement herewith	30,050,852 41
--	---------------

Unexpended balance to be refunded and deposited	247,374 58
---	------------

The following tabular statement shows the amount of business disposed of during the fiscal year ending June 30, 1874:

	No.	Amount.
Accounts on hand June 30, 1873	561	\$16,150,003 20
Accounts received during the year	864	29,708,332 26
Total	1,425	45,858,335 46
Accounts reported during the year	786	\$26,431,956 71
Accounts remaining unsettled	639	19,426,378 75
Total	1,425	45,858,335 46

The accounts on hand unsettled are divided as follows, viz :

Accounts belonging to the fiscal year ending June 30, 1873	44
Accounts belonging to the fiscal year ending June 30, 1874	595
Total	639

Pensioners recorded, increased, and restored	21,590
Pensioners transferred	1,628
Changes and corrections	2,544
Pension-vouchers examined	753,379

Payments entered.....	751,799
Pages of abstract added.....	27,540
Pages of difference and miscellaneous copied.....	4,185
Copies of surgeon's certificates of examination furnished Commissioner of Pensions.....	2,069
Number of letters received.....	4,968
Number of letters written.....	4,772
Number of letters copied.....	1,762

Twenty-four special settlements were made, not included in the tabular statement above, being supplemental to accounts previously examined.

Act February 2, 1872, provides that where checks, issued by a disbursing officer, have been lost or destroyed, and remain outstanding more than six months, the claimant can obtain payment from the Treasury on filing bond of indemnity.

The number of settlements of this class during the year was 114, amounting to \$5,202.

In addition to auditing accounts and attending to current duty, it became necessary to copy and transcribe the names of all pensioners into new books. Accordingly, 120 new books, of 300 pages each, were prepared, and arranged for transferring these names. It required considerable time and labor to space-off and divide the books for the different agencies. So far, 73 books have been copied, involving the transcribing of over 140,000 names.

The force of this division during the year averaged fifty-two clerks and two copyists.

The following tabular statement exhibits the amount paid at the several agencies during the year ending June 30, 1874:

Statement exhibiting the amounts paid at the several pension agencies during the year ending June 30, 1874.

State.	Agency.	Agent.	Artificial limbs.	Invalids.	War of 1812.	Widows and others.	Total.
Arkansas	Little Rock	A. D. Thomas		\$26,021 19	\$24,860 16	\$72,588 62	\$123,469 97
Connecticut	Hartford	D. C. Rodman	\$352 25	139,680 94	22,977 01	300,213 10	463,223 30
California	San Francisco	Henry C. Bennett.	50 00	10,204 83	1,661 33	6,672 35	18,588 51
Do	do	Henry R. Reed	50 00	19,627 51	3,438 39	16,884 10	40,000 00
District of Columbia	Washington	David C. Cox	1,900 00	259,956 44	181,506 24	275,106 45	718,469 13
Delaware	Wilmington	Ed. D. Porter	75 00	16,760 08	1,150 93	23,006 15	40,992 16
Do	do	Daniel Burton	75 00	13,885 04	1,301 33	22,909 01	38,170 38
Indiana	Fort Wayne	Hiram Iddings	150 00	187,594 04	16,158 28	253,484 00	457,386 32
Do	Indianapolis	W. H. H. Terrell	477 00	483,565 03	65,905 45	831,945 72	1,381,893 20
Do	Madison	Mark Tilton	403 00	139,456 61	26,055 39	287,511 39	453,426 39
Illinois	Chicago	David Blakely	475 00	289,639 33	21,395 16	328,788 42	640,297 91
Do	do	Ada C. Sweet	50 00	103,210 72	6,281 33	94,605 19	204,147 24
Do	Quincy	Benjamin M. Prentiss	300 00	180,048 72	21,714 29	228,410 55	430,473 56
Do	Springfield	Jesse H. Moore	775 00	230,237 90	25,408 48	359,349 22	615,770 60
Do	Salem	W. E. McMackin	153 27	246,452 94	27,186 51	646,202 38	919,995 10
Iowa	Des Moines	B. F. Gue	450 65	119,035 41	12,994 58	188,569 01	321,049 65
Do	Fairfield	David B. Wilson	425 00	147,541 01	15,774 82	216,237 59	379,978 42
Do	Marion	Joseph B. Young	22 00	74,398 27	8,584 77	102,929 25	185,934 29
Do	Dubuque	Jacob Rich	50 00	69,907 80	6,784 00	115,141 65	191,853 45
Kansas	Topeka	Charles B. Liles	115 64	153,211 50	7,876 24	151,575 37	312,778 75
Kentucky	Lexington	A. H. Adams	75 00	14,019 78	14,378 63	54,961 07	83,434 48
Do	do	D. S. Goodloe	50 00	31,635 58	23,621 05	120,177 25	175,483 88
Do	do	J. A. Prall		13,857 69	11,948 25	51,438 56	77,244 50
Do	Louisville	Robert M. Kelly	353 50	126,516 27	56,678 21	357,610 43	541,158 41
Louisiana	New Orleans	R. H. Isabelle	150 00	30,850 42	39,212 01	39,678 74	109,891 17
Maine	Augusta	Franklin M. Drew	1,225 00	164,707 62	26,023 45	226,023 78	417,979 85
Do	Bangor	S. B. Morison	150 00	141,433 12	11,357 86	219,276 46	372,217 44
Do	Portland	George L. Beal	150 00	177,167 76	26,938 66	251,412 18	455,668 60
Massachusetts	Boston	Charles A. Phelps	1,325 00	486,906 23	37,792 40	769,169 02	1,295,192 65
Do	Fitchburgh	J. W. Kimball	75 00	57,581 20	3,945 07	93,367 28	154,968 55
Maryland	Baltimore	Harrison Adreon	775 00	135,050 48	42,880 79	193,111 77	371,816 04
Michigan	Detroit	Samuel Post	650 00	390,514 93	60,820 72	617,961 74	1,069,947 39
Do	Grand Rapids	Thaddeus Foote	50 00	101,255 21	10,236 53	142,571 78	254,113 52
Missouri	Macon City	William C. Ebert	275 00	134,098 83	34,138 71	256,429 00	424,941 54
Do	Saint Louis	A. R. Easton	654 00	183,958 21	53,799 65	146,623 54	365,035 40
Minnesota	Saint Paul	Ephraim McMurtrie	477 40	129,276 39	6,835 46	173,378 89	309,968 14
Mississippi	Vicksburgh	John T. Rankin	75 00	4,620 66	26,897 29	23,387 05	54,980 00
New Hampshire	Coucord	Alvah Smith	100 00	171,868 67	24,082 65	237,490 95	433,542 27
Do	Portsmouth	D. J. Vaughan	175 00	38,707 57	6,870 39	73,040 72	118,793 68
New York	Albany	S. H. H. Parsons	1,975 00	574,917 47	124,832 88	827,173 49	1,528,903 84
Do	Canaandaigua	L. M. Drury	804 20	568,018 82	116,091 04	713,620 50	1,398,534 56
Do	Brooklyn	John Hall		1,808 23	1,212 46	1,960 52	4,981 21
Do	do	James McLeer	450 00	95,003 77	54,859 44	166,263 30	296,576 51
Do	New York City	S. B. Dutcher	4,175 00	440,580 80	76,155 38	578,864 70	1,099,775 88

New Jersey	Trenton	James F. Rusling	477 15	233,086 52	43,770 06	345,622 66	622,956 39
North Carolina	Raleigh	Charles H. Belvin	125 00	11,936 23	40,672 82	54,931 48	107,665 53
Nebraska	Omaha	S. S. Caldwell		21,354 27	1,060 27	9,051 43	31,465 97
Do	do	C. L. Bristol		14,727 16	984 00	9,179 37	24,890 53
New Mexico	Santa Fe	E. W. Little		3,230 47	96 00	3,173 53	6,500 00
Ohio	Cincinnati	Charles E. Brown	1,692 45	490,428 30	72,393 34	758,507 14	1,323,021 23
Do	Cleveland	Seth M. Barber	875 00	324,550 68	52,158 99	419,765 31	797,349 98
Do	Columbus	John A. Norris	613 60	298,459 45	59,137 79	506,519 71	864,730 55
Oregon	Oregon City	Henry Warren		6,340 68	3,205 32	4,827 29	14,373 29
Pennsylvania	Philadelphia	H. G. Sickel	3,076 65	997,652 35	72,692 77	16,566 03	1,089,987 80
Do	do	D. R. B. Nevin			40,548 61	1,437,976 67	1,478,525 28
Do	Pittsburgh	James McGregor	1,100 00	373,878 53	43,190 51	512,709 68	920,878 72
Rhode Island	Providence	Charles R. Brayton	175 00	51,744 41	5,993 33	105,475 54	163,388 28
Tennessee	Knoxville	Daniel T. Boynton	75 00	68,951 92	47,999 47	296,479 90	413,506 29
Do	Nashville	W. Y. Elliott		36,366 98	78,265 76	145,581 57	260,214 31
Vermont	Burlington	John L. Barstow	433 84	92,867 07	16,316 49	140,634 45	250,251 85
Do	Montpelier	Stephen Thomas	13 40	124,095 91	19,816 79	161,748 53	305,674 63
Virginia	Richmond	Andrew Washburn	200 00	23,669 81	140,946 29	44,045 32	202,861 42
West Virginia	Wheeling	T. M. Harris	275 00	152,756 03	58,715 12	276,977 45	488,723 60
Wisconsin	La Crosse	John A. Kellogg	100 00	64,004 94	8,185 94	101,245 36	173,536 24
Do	Milwaukee	Edward Ferguson	401 50	178,474 64	13,537 83	303,427 14	495,841 11
Do	Madison	Thomas Reynolds	100 00	124,673 70	14,319 97	210,877 28	349,970 95
Washington Territory	Vanconver	S. W. Brown		3,605 36	288 00	1,565 26	5,458 62
Total			30,271 '50	10,821,646 43	2,204,919 14	16,994,015 34	30,050,852 41

COLLECTION DIVISION.

The following statement shows the work of this division in the months named :

Month.	Delinquents recorded.	Entries on regis- ters.	Special cases.			Pages of manu- script copied.	Cases reported for suit.	Letters written.
			Number ex- amined.	Vouchers ex- amined.	Accounts re- ferred to.			
1873.								
July		208	215	4,997	333			94
August		321	279	679	312		1	135
September		211	330	700	423		1	54
October		107	222	376	360			54
November		161	165	2,467	384			66
December		86	165	2,543	317		2	56
1874.								
January	8	338	283	6,835	565	27		126
February		201	220	2,066	425	16	1	94
March		263	307	938	406			88
April	600	213	231	533	314			155
May	102	289	151	355	246	91		131
June	82	203	177	582	391	99		84
Total	792	2,601	2,745	23,011	4,476	233	5	1,137

BOUNTY-LAND AND PENSION DIVISION, WAR 1812.

During the fiscal year ending 30th June, 1874, 2,823 claims for pension, under act of Congress approved February 14, 1871, have been examined in connection with the rolls of war of 1812, and properly certified to the Commissioner of Pensions for his action. Four hundred and twelve claims for bounty-land have been examined and reported to the Commissioner of Pensions. Four hundred and sixty-three letters have been written on subjects relating to the war of 1812, and the war of the Revolution.

There are ten lady copyists assigned to this Office, and they have been usefully employed. The number of pages of difference copied was 4,089, miscellaneous papers 7,870, letters recorded 5,593; total, 17,552; an increase of 2,679 pages over the number of last year. Number of pages compared, 20,359; differences registered, 1,045; miscellaneous papers registered, 1,331; names indexed, 38,637.

The new settlements placed on file during the fiscal year number 10,612, being 386 more than were settled in the year previous. Of these, 7,980 were settlements certified by the Second Comptroller, and 2,632 were settlements of property-returns. The files are generally in good condition, but some of the pension abstracts, from frequent examination, are becoming somewhat mutilated.

The business of this Office has been regularly performed by the clerks employed, and it gives me pleasure to commend them for their general faithfulness and fidelity in the discharge of the duties assigned to them.

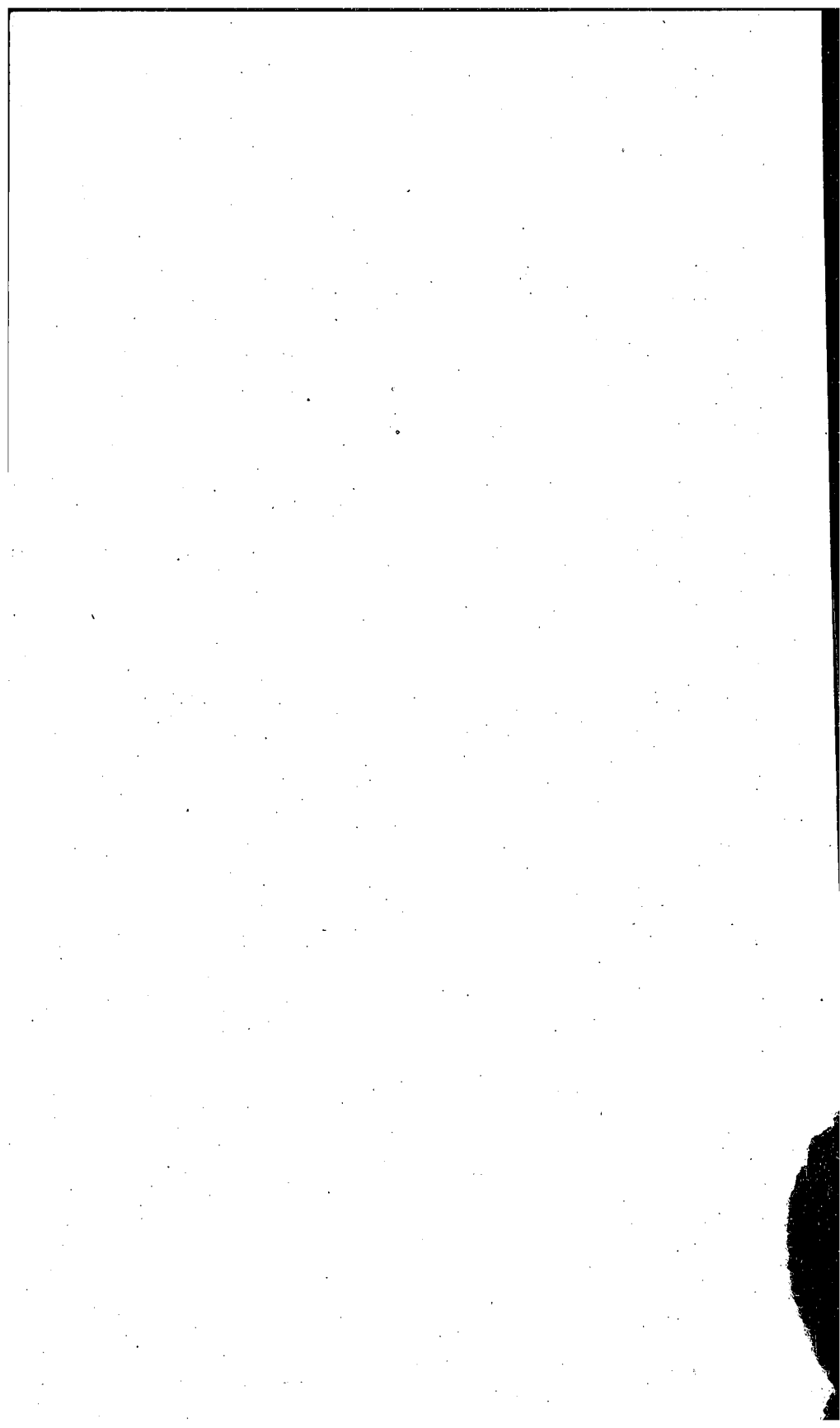
Respectfully submitted.

ALLAN RUTHERFORD,

Auditor.

Hon. BENJAMIN H. BRISTOW,
Secretary of the Treasury.

REPORT OF THE FOURTH AUDITOR.



REPORT

OF

THE FOURTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
Fourth Auditor's Office, October 17, 1874.

SIR: In accordance with your request, that I should forward to you the annual report of the operations of this Office for the fiscal year ending June 30, 1874, I have the honor to transmit the following tabular statements, in which is embraced the information desired:

I.—PAYMASTERS' DIVISION, GEORGE L. CLARK, CHIEF.

Statement of accounts, including marine, received and settled in the Paymasters' Division from July 1, 1873, to June 30, 1874, with the amount of cash disbursed in those settled and the number of letters received and written in relation to the same.

PAYMASTERS' AND MARINE ACCOUNTS.

Date.	Accounts received.	Accounts settled.	Letters received.	Letters written.	Cash disbursements.
1873.					
July	64	48	117	161	\$393,939 97
August	68	55	135	220	286,402 36
September	23	37	98	184	939,333 49
October	40	29	100	148	1,019,565 58
November	56	32	137	167	1,874,859 99
December	24	36	94	99	2,819,011 51
1874.					
January	53	47	169	177	1,896,756 56
February	49	35	126	118	2,689,861 91
March	23	48	128	155	1,996,197 17
April	60	40	154	170	1,868,030 38
May	53	45	155	183	1,966,610 04
June	39	42	147	192	3,307,258 24
Total	552	494	1,560	1,974	21,057,827 20

Number of unsettled accounts on hand July 1, 1873, 11; number of unsettled accounts on hand June 30, 1874, 69; number of cash vouchers examined, exclusive of pay and mechanics' rolls, bills of exchange, &c., 3,865; number of accounts prepared for suit and sent through the Second Comptroller to the Solicitor of the Treasury, 9; average number clerks employed in the division, 14.

II.—PENSION DIVISION, RICHARD GOODHART, CHIEF.

Statement showing the amounts disbursed at the different agencies on account of Navy pensions, and the work performed by the Navy Pension Division during the fiscal year ending June 30, 1874.

PENSION ACCOUNTS.

Location.	Number of Navy invalid pensioners.	Number of Navy widow pensioners and dependent relatives.	Total number of Navy pensioners.	Total disbursements.
Baltimore, Md.	40	85	125	\$26,778 10
Boston, Mass.	249	340	589	101,763 45
Brooklyn, N. Y.	294	419	713	126,972 25
Cincinnati, Ohio	30	113	152	23,993 27
Chicago, Ill.	37	29	66	12,003 03
Detroit, Mich.	12	30	42	6,132 68
Hartford, Conn.	15	35	50	9,975 74
Louisville, Ky.	3	9	12	3,452 63
Milwaukee, Wis.	6	19	25	2,701 54
New Orleans, La.	8	11	19	6,050 51
Pittsburgh, Pa.	13	35	48	14,526 41
Philadelphia, Pa.	204	331	535	88,911 93
Portland, Me.	58	90	148	23,411 52
Portsmouth, N. H.	33	35	68	9,541 68
Providence, R. I.	12	32	44	6,212 55
Richmond, Va.	21	40	61	10,787 22
San Francisco, Cal.	15	7	22	4,091 40
Saint Louis, Mo.	19	11	30	8,890 26
Saint Paul, Minn.	1	5	6	778 52
Trenton, N. J.	27	52	79	16,407 68
Washington, D. C.	93	156	249	51,812 77
Total	1,199	1,884	3,083	555,195 14

During this time there were 236 accounts received; 314 accounts settled, involving an expenditure of \$660,392.66. Also there were 491 letters received and 506 letters written. Average number of clerks employed, 1½.

III.—RECORD DIVISION, CHARLES COOK, CHIEF.

Statement of correspondence of the Fourth Auditor's Office for the fiscal year ending June 30, 1874, and the work of the Record Division.

Date.	Letters received, keyed in.	Letters written, keyed off.	Letters recorded.	Letters filed.	Letters referred to other Bureaus.	Letters indexed.	Names indexed and double indexed.	Dead letters registered.	Letters written by Record Division.
1873.									
July	1,209	1,407	1,275	915	14	567	1,075	21	39
August	1,080	1,263	1,326	775	18	617	1,137	24	39
September	1,038	1,438	1,266	870	24	96	170	24	28
October	1,097	1,791	1,528	739	14	692	1,080	35	59
November	1,085	1,394	1,567	770	8	376	779	43	10
December	1,300	1,428	1,282	868	12	268	415	17	39
1874.									
January	1,524	1,673	1,173	934	18	232	889	23	
February	1,465	1,592	563	920	24	2,001	3,260	20	
March	1,543	1,755	245	1,100	25	3,037	6,303	19	
April	2,307	2,383		1,535	18	3,948	6,569	25	
May	1,831	1,957		1,214	19	3,552	5,971	40	
June	2,010	2,371		1,251	21	1,071	1,811	25	
Total	17,489	20,452	10,217	11,891	215	16,457	29,459	316	

Average number of clerks employed, 4.

IV.—PRIZE-MONEY AND MISCELLANEOUS DIVISION, BENJAMIN P. DAVIS,
CHIEF.

Statement of the work performed by the Prize-Money and Miscellaneous Division during the fiscal year ending June 30, 1874.

Date.	Prize-lists.			Letters.		Claims.		Amount paid.	Dead-letters registered.	Checkages against accounts.
	Lists received.	Lists apportioned.	Amount appropriated.	Letters received.	Letters written.	Claims received.	Claims settled.	Prize and bounty money.		
1873.										
July	1	1	\$1,586 77	217	239	20	18	\$2,827 96		
August	14	14	93,423 04	238	268	102	95	6,709 27	24	19
September				224	348	489	487	31,900 97	24	13
October				246	803	290	272	33,912 13	35	8
November				243	452	43	26	2,864 11	43	14
December				435	445	69	13	285 79	17	13
1874.										
January				467	509	105	35	14,508 00	23	10
February				481	541	6	27	2,441 69	20	14
March	44			445	575	111	29	3,174 71	19	22
April	44	88	621,601 04	1,074	1,058	244	25	3,319 53		
May	1			775	821	223	33	8,523 62		
June				961	1,183	583	449	129,559 46		
Total	104	103	716,610 85	5,806	7,242	2,285	1,509	240,023 24	205	113

In addition to the above, this division is charged with the duties of preparing tabular statements and reports called for by Congress and the Secretary of the Treasury; keeping a record of appointments, resignations, removals, and absences; receiving and distributing the stationery used by the Office, and the payment of salaries to employes.

Average number of clerks employed, 2½.

V.—GENERAL CLAIM DIVISION, ROBERT KEARON, CHIEF.

Statement of the work performed by the General Claim Division for the year ending June 30, 1874.

Date.	Claims received.	Claims adjusted.	Amount involved.	Letters written.	Number of reports on applications for pensions.	Number of reports on applications for bounty-land.	Number of reports on applications for admission to Naval Asylum.
1873.							
On hand June 30	197						
July	133	190	\$15,711 22	518	78	2	4
August	117	128	9,730 16	396	47		
September	140	177	11,688 80	516	58	5	2
October	155	152	16,261 63	411	25		
November	148	96	10,116 97	402	29	8	1
December	176	129	18,395 15	425	16	2	1
1874.							
January	177	147	27,805 87	473	12	1	2
February	171	185	31,551 75	508	17	4	2
March	195	200	18,850 64	664	40	1	2
April	161	186	23,598 13	581	61		3
May	134	144	16,802 99	457	28	2	
June	138	134	20,342 82	404	35	1	
Total	2,042	1,868	220,886 13	5,755	446	26	17

Average number of clerks employed, 8.

VI.—NAVY-AGENTS' DIVISION, WILLIAM F. STIDHAM, CHIEF.

Statement of the work performed by the Navy-Agents' Division for the fiscal year ending June 30, 1874.

Date.	Accounts received.	Accounts settled.	Amount involved.	Letters received.	Letters written.
1873.					
July	18	16	\$1,383,566 21	163	154
August	3	3	176,053 23	150	104
September	7	8	2,082,373 22	126	140
October	4	4	432,984 12	138	139
November	8	8	1,229,070 65	118	126
December	2	3	159,068 87	113	87
1874.					
January	29	30	662,078 79	179	158
February	73	72	608,119 26	169	149
March	61	64	643,357 62	162	138
April	14	9	2,900,931 36	281	239
May	22	22	145,284 54	210	159
June	14	10	270,117 51	188	182
Total	256	249	10,693,005 38	1,997	1,775

ALLOTMENT ACCOUNTS.

Date, 1873.	Allotments reg- istered.	Allotments dis- continued.	Date, 1874.	Allotments reg- istered.	Allotments dis- continued.
July	31	80	January	176	77
August	31	42	February	58	53
September	24	78 ⁶	March	92	43
October	52	63	April	70	85
November	118	44	May	30	100
December	52	30	June	55	75
Total	313	339	Total	481	432

Statement of the amounts paid by Navy agents for allotments during the year 1873.

New York	\$69,412 72
Boston	44,631 00
Philadelphia	43,155 75
Washington	21,002 50
Baltimore	20,178 00
Portsmouth	4,529 00
San Francisco	1,489 00
Total	204,397 97

Accounts remaining on hand June 30, 1874, 10; number of vouchers examined, 25,894. Average number of clerks employed, 6.

VII.—BOOK-KEEPERS' DIVISION, PARIS H. FOLSOM, CHIEF.

Statement of the work performed in the Book-keepers' Division for the fiscal year ending June 30, 1874.

Date.	No. of pay-requisitions.	Cash pay-requisitions, amount.	No. of repay-requisi- tions.	Cash repay-requisi- tions, amount.	Letters received.	Letters written.	Accounts journalized, entered, and balanced.	Extracts from ledgers.	Reports of accounts entered.	Accounts received.	Accounts settled.	Summary statements entered.
1873.												
July	176	\$3,799,145 16	8	\$252,051 56	149	242	171	43	246	...	...	55
August	136	1,819,986 88	28	289,699 62	123	200	71	79	165	1	1	54
September	151	5,315,830 92	16	538,108 96	133	268	88	33	126	4	4	33
October	129	3,027,451 15	19	1,941,211 40	122	207	58	35	62	7	7	60
November	181	3,060,584 51	12	122,499 24	100	248	111	39	56	...	...	66
December	214	4,796,562 86	8	408,349 53	112	274	41	39	36	3	3	62
1874.												
January	193	4,310,338 34	22	641,784 65	162	253	43	86	63	3	3	38
February	159	2,979,474 17	15	742,980 90	132	189	51	46	94	4	4	34
March	135	2,812,971 75	26	819,190 85	146	210	102	62	...	15	15	...
April	157	2,946,372 55	23	815,988 73	169	244	63	105	...	1	1	...
May	158	1,817,420 65	20	392,201 87	135	231	75	47	...	2	2	...
June	194	2,123,960 21	8	637,734 25	158	274	77	45	...	...	...	...
Total	1,983	38,807,099 15	199	7,601,801 56	1,641	2,840	951	659	848	40	40	452

Average number of clerks employed, 5 $\frac{1}{3}$.

The system and order in the arrangement of files and papers which prevail in the Office, the modes of transacting business, the keeping of the books, the promptitude with which claims and accounts have been settled, and the amount of work accomplished, may be mentioned with

satisfaction. I am pleased again to acknowledge the co-operation I have received from Mr. Moore, my chief clerk, and from other able and faithful clerks.

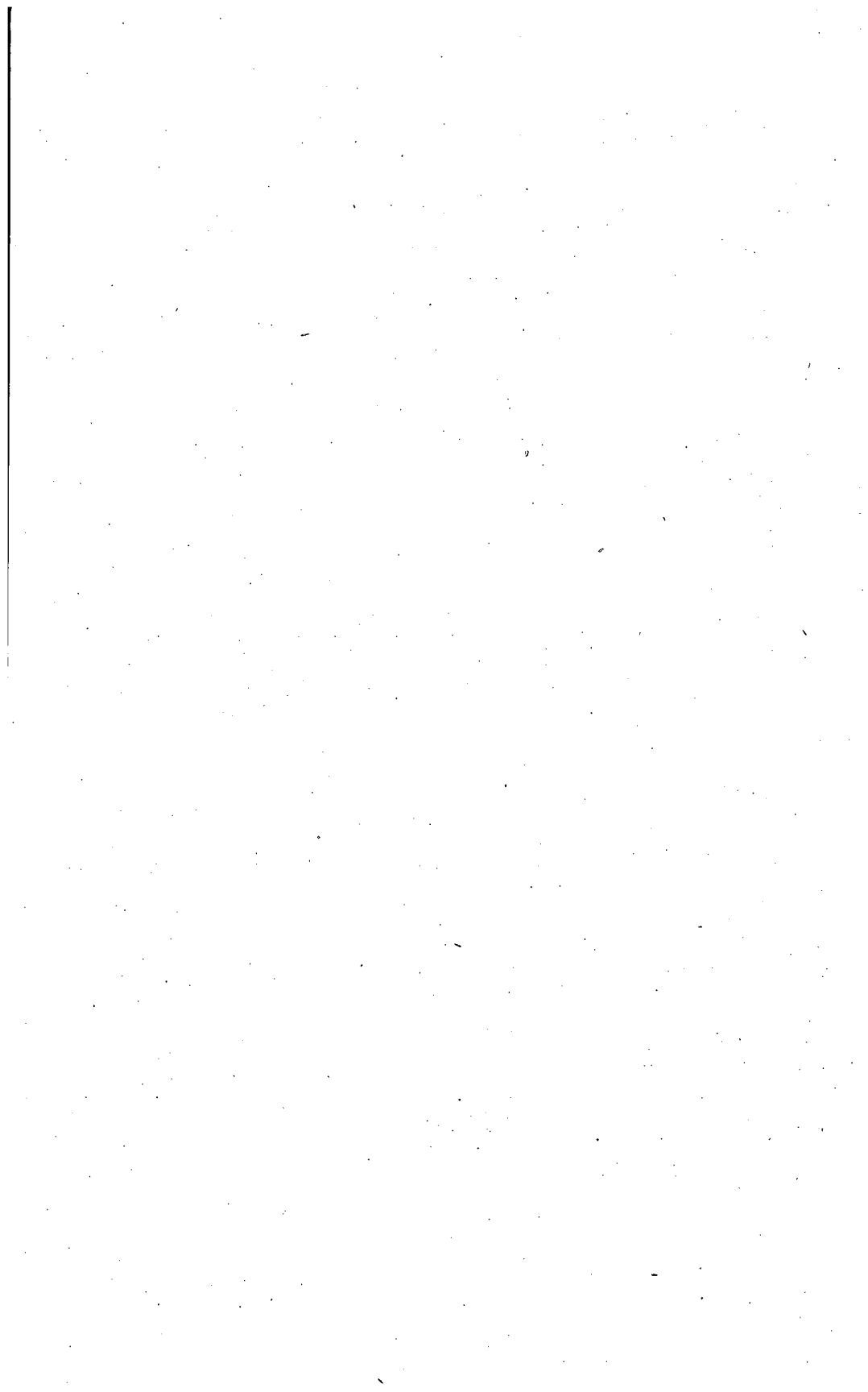
In consequence of the reduction made in the clerical force of this Office at the last session of Congress, I have been obliged to make a corresponding reduction in some portions of the work; but have, nevertheless, endeavored to keep up with the current business. I must also say that this Office, in common with others in the Department, suffers for want of sufficient room. In consequence of having lately been deprived of one room, the Record Division is very inconveniently divided; it is severed from its necessary files, and its efficiency is impaired.

I have the honor to be, sir, with esteem and respect, very respectfully,
your obedient servant,

STEPHEN J. W. TABOR,
Auditor.

Hon. B. H. BRISTOW,
Secretary of Treasury.

REPORT OF THE FIFTH AUDITOR.



REPORT OF THE FIFTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT, FIFTH AUDITOR'S OFFICE,
Washington, October 31, 1874.

SIR: Herewith are submitted tabular statements of the operations of this Office for the year ended June 30, 1874. There have been five thousand nine hundred and thirty-five letters written, two hundred and eleven thousand one hundred and forty-nine vouchers examined, and thirteen thousand seven hundred and sixty-eight accounts adjusted.

Very respectfully,

J. H. ELA, *Auditor.*

Hon. B. H. BRISTOW,
Secretary of the Treasury.

A.—Statement of the expenses of all missions abroad for salaries, contingencies, and loss by exchange, from July 1, 1873, to June 30, 1874, as shown by accounts adjusted in this office.

No.	Mission.	Salary.	Contingen- cies.	Loss by ex- change.	Total.
ARGENTINE REPUBLIC.					
1	Julius White, late minister	\$4,395 83	\$140 93	.....	.....
2	T. O. Osborn, minister	2,791 67	39 52	.....	.....
		7,187 50	180 45	.....	\$7,367 95
AUSTRIA.					
3	John Jay, minister	12,000 00	905 31	.....	.....
4	J. F. Delaplaine, chargé	1,500 00	568 91	.....	.....
5	J. F. Delaplaine, secretary of legation	1,350 00	.....	.....	.....
		14,850 00	1,474 22	.....	16,324 22
BELGIUM.					
6	J. R. Jones, minister	7,500 50	555 81	.....	8,055 81
BRAZIL.					
7	J. R. Partridge, minister	12,000 00	.....	.....	.....
8	R. C. Shannon, secretary of legation	1,800 00	401 18	.....	.....
		13,800 00	401 18	.....	14,201 18
BOLIVIA.					
9	J. T. Croxton, late minister	6,862 50	245 05	.....	7,107 55
CENTRAL AMERICA.					
10	George Williamson, minister	9,912 90	1,185 07	\$177 84	11,275 83

REPORT ON THE FINANCES.

A.—Statement of the expenses of all missions abroad, &c.—Continued.

No.	Mission.	Salary.	Contingen- cies.	Loss by ex- change.	Total.
CHILI.					
11	C. A. Logan, minister.....	\$10,000 00	\$699 45	\$461 02	\$11,160 47
CHINA.					
12	F. F. Low, late minister.....	7,836 95		1,752 24	
13	S. W. Williams, chargé.....	2,608 69	500 00	370 06	
14	S. W. Williams, secretary and interpreter.....	326 09			
		10,771 73	500 00	2,122 30	13,394 03
COLOMBIA.					
15	William L. Scruggs, minister.....	7,500 00	469 75	50 75	8,020 50
DENMARK.					
16	M. J. Cramer, minister.....	7,500 00	361 37	188 69	8,050 56
ECUADOR.					
17	E. R. Wing, minister.....	7,500 00	130 77	569 70	8,200 47
FRANCE.					
18	E. B. Washburne, minister.....	17,500 00	4,451 51		
19	W. Hoffman, secretary of legation.....	2,625 00	436 44		
20	G. Washburne, assistant secretary of legation.....	2,000 00			
		22,125 00	4,887 95		27,012 95
GERMAN EMPIRE.					
21	George Bancroft, late minister.....	17,500 00	4,031 56		
22	A. Bliss, secretary of legation.....	2,625 00	166 44		
23	N. Fish, assistant secretary of legation.....	2,091 00		7 51	
		22,216 00	4,198 00	7 51	26,421 51
GREAT BRITAIN.					
24	Robert C. Schenck, minister.....	17,500 00	10,805 51		
25	Benjamin Moran, secretary of legation.....	1,674 90			
26	Benjamin Moran, chargé.....	3,139 53			
27	Wm. H. Cheesbrough, secretary of legation.....	2,000 00			
		24,314 43	10,805 51		35,120 24
GREECE.					
28	J. M. Francis, late minister.....	2,649 45	94 46		
29	J. M. Read, minister.....	4,850 54			
		7,499 99	94 46		7,594 45
HAWAIIAN ISLANDS.					
30	H. A. Peirce, minister.....	7,500 00	104 92		7,604 92
HAYTI.					
31	E. D. Bassett, minister.....	7,500 00	192 60		7,692 60
ITALY.					
32	George P. Marsh, minister.....	12,000 00	488 51		
33	George W. Wurts, secretary of legation.....	1,800 00			
		13,800 00	488 51		14,288 51
JAPAN.					
34	John A. Bingham, minister.....	11,423 80	276 85	382 07	
35	D. W. Stevens, secretary of legation.....	2,255 98		82 59	
36	N. E. Rice, interpreter.....	1,875 00		59 65	
		15,554 78	276 85	524 31	16,355 94

Statement of the expenses of all missions abroad, &c.—Continued.

No.	Mission.	Salary.	Contingen- cies.	Loss by ex- change.	Total.
LIBERIA.					
37	J. M. Turner, minister.....	\$4,000 00	\$248 54		\$4,248 54
MEXICO.					
38	J. W. Foster, minister.....	12,000 00	1,664 06		
39	P. C. Bliss, secretary of legation.....	1,800 00			
		13,800 00	1,664 06		15,464 06
NETHERLANDS.					
40	Charles T. Gorham, minister.....	7,500 00	486 80	\$10 26	7,997 06
PARAGUAY AND URUGUAY.					
41	J. L. Stevens, minister.....	4,840 35	19 10	110 80	4,970 25
RUSSIA.					
42	M. Jewell, minister.....	18,942 30	2,784 56		
43	E. Schuyler, secretary of legation.....	2,088 35			
44	E. Schuyler, chargé.....	1,773 98			
		22,804 63	2,784 56		25,589 19
SPAIN.					
45	D. E. Sickles, late minister.....	7,166 66	8,680 97	898 28	
46	Caleb Cushing, minister.....	5,733 33	727 26	81 40	
47	A. A. Adie, secretary of legation.....	1,500 00			
48	A. A. Adie, chargé.....	789 01	41 36	79 23	
		15,189 00	9,449 59	1,058 91	25,697 50
SWEDEN.					
49	C. C. Andrews, minister.....	7,500 00	2,003 35	292 07	9,795 42
SWITZERLAND.					
50	H. Rublee, minister.....	7,500 00	321 72		7,821 72
TURKEY.					
51	George H. Boker, minister.....	7,500 00	2,908 25	47 79	10,456 04
UNITED STATES DISPATCH-AGENT.					
52	B. F. Stevens, agent, London.....	2,000 00	20,000 00		22,000 00
	Grand total.....	313,528 81	67,138 69	5,992 01	386,659 51
UNITED STATES BANKERS, LONDON.					
53	Clews, Habicht & Co., late bankers.....				60,592 17
54	Morton, Rose & Co., bankers.....			209 24	266,913 27
					327,505 44

REMARKS.

9. Accounts of new minister to Bolivia not yet received.
 21. Inclusive of expenses for San Juan treaty.
 24. Salary of private amanuensis included.
 34. Salary while receiving instructions, and for transit, included.
 42. Salary while receiving instructions, and for transit to post, included.
 45. Expenses of cable-telegrams included.
 46. Salary while receiving instructions, and for transit, included.
 49. Inclusive of expenses attending coronation of King.
 52. Accounts since February, 1874. Suspended by State Department. Contingent expenses for four months estimated.

B.—Statement of consular fees, consular salaries and emoluments to officers, and loss by exchange, for the fiscal year ended June 30, 1874.

Consulates, consular agencies, &c.	Salary and emoluments.	Fees.	Loss.	Remarks.
Acapulco	\$2,000 00	\$229 74		
Tehuantepec and Salinas Cruz.	95 64	95 64		
Aguas Calientes				No returns.
Aix-la-Chapelle	2,866 84	1,950 50	\$21 80	Inclusive of instruction and transit salary.
Cologne	1,880 78	1,965 00		
Algiers	750 00	24 50	59 83	Returns for first and second quarters 1874 not received.
Alicante	77 69	77 69		
Amapala	349 73	349 73		
Amoor River	500 00	14 63		Returns for first and second quarters 1874 not received.
Amoy	3,640 98	1,699 49	592 58	Inclusive of instruction and transit salary.
Amsterdam	1,000 00	1,267 57		
Nieuwediep	135 33	135 33		
Ancona	112 32	112 32		
Antigua				No returns.
Antwerp	2,500 00	3,500 44		
Apia	750 00	141 45	152 13	Returns for second quarter 1874 not received.
Archangel				No returns.
Asuncion				Do.
Aspinwall	2,500 00	4,272 11		
Aux Cayes	500 00	805 39		
Bahia	1,000 00	1,036 82		
Bangkok	3,000 00	215 39	696 14	
Barbadoes	2,500 00	2,550 98		
St. Lucia	9 00	9 00		
St. Vincent	25 87	25 87		
Barcelona	1,710 54	330 92	73 75	Inclusive of instruction and transit salary.
Tarragona	323 19	323 19		
Barmen	2,000 00	6,591 50	49 76	Inclusive of additional compensation allowed when fees reach \$3,000 per annum.
Crefeld	2,027 48	3,649 00		
Dusseldorf	1,019 96	1,080 50		
Basle	2,000 00	2,606 01	3 44	
Olten	2,009 33	2,347 50		
Batavia	1,000 00	633 26	14 56	
Serabaya				No returns.
Bathurst	40 37	40 37		Do.
Bay of Islands				Inclusive of consular clerk's salary and instruction and transit salary.
Beirut	3,423 91	220 56	140 33	No fees.
Aintab				Do.
Aleppo				
Alexandretta	7 00	7 00		
Caïpha				No returns.
Damascus	10 50	10 50		
Haifa and Acca				No fees.
Homs and Hama				Do.
Latakia	1 00	1 00		
Marash				Do.
Sidon				Do.
Tarsus and Mersina				Do.
Tripoli	15 00	15 00		
Tyre	2 00	2 00		
Belfast	2,228 26	10,140 91		Inclusive of transit salary.
Ballymena	300 25	300 25		
Belize	781 22	781 22		
Bergen	298 50	298 50		No fees received at agencies.
Berlin	4,238 04	7,925 25		Inclusive of clerk-hire and office-rent.
Bilbao				No returns.
Birmingham	2,500 00	9,381 04		
Leicester	1,631 25	1,631 25		
Redditch	1,141 50	1,141 50		
Kidderminster	1,067 50	1,067 60		
Wolverhampton	583 50	583 50		
Bogota				Do.
Bombay	789 45	789 45		
Bordeaux	2,000 00	5,863 60	4 31	
Pau	170 50	170 50		
Bayonne	21 00	21 00		
Boulogne	1,802 79	36 00	43 71	Inclusive of instruction and transit salary.
Bradford	3,963 34	16,269 00		Accounts for contingent-expenses suspended.
Bremen	3,505 43	3,644 00		Inclusive of instruction and transit salary.
Bremerhaven	1,554 93	1,554 93		
Brindisi	1,741 02	41 02	6 30	
Bristol	1,728 36	1,728 36		Do.
Gloucester	501 01	501 01		

B.—Statement of consular fees, consular salaries and emoluments to officers, &c.—Continued.

Consulates, consular agencies, &c.	Salary and emoluments.	Fees.	Loss.	Remarks.
Brunswick	\$2,328 25	\$2,328 25		
Brussels	3,099 00	3,099 00		The fees in excess of \$2,500; balance by clerk-hire and office-rent.
Bucharest	31 00	31 00		
Buenaventura	27 50	27 50		Returns for fourth quarter 1873 and first and second quarters 1874 not received.
Buenos Ayres	3,231 42	5,044 18		Inclusive of instruction and transit salary.
Cadiz	1,500 00	1,601 19	\$9 00	Returns incomplete.
San Lucas	34 15	34 15		Inclusive of consular clerk and transit salary.
Cairo	5,191 57	315 11	45 00	
Calcutta	5,000 00	4,762 84		
Akyab	172 49	172 49		
Madras	12 50	12 50		
Bassein	83 60	83 60		
Coconado	15 00	15 00		
Chittagong	28 57	28 57		
Maulmain	256 63	256 63		
Rangoon	214 14	214 14		
Callao	3,971 14	2,868 46		Inclusive of instruction and transit salary.
Mollendo and Islay	267 33	267 33		Returns incomplete.
Camargo	301 07	301 07		
Canea	1,000 00	4 00	99 60	
Canton	3,697 80	1,133 21	222 19	Half salary from May 7 to June 30.
Cape Haytien	1,000 00	651 57		
Gonaives	374 52	374 52		
Port de Paix	96 50	96 50		
Cape Town	1,000 00	536 53	32 51	
Port Elizabeth	756 29	756 29		
Cardiff	2,197 91	2,197 91		
Newport	324 97	324 97		
Swansea	243 12	243 12		
Llanelly	45 00	45 00		
Milford Haven	26 28	26 28		
Carlsruhe	2,500 00	2,727 00		
Kehl	486 50	486 50		
Maunheim	348 50	348 50		
Carrara	693 50	693 50		
Cartagena, United States of Colombia.	500 00	716 11		
Cartagena, Spain				No returns.
Ceylon	750 00	441 84		Returns for second quarter 1874 not received.
Chennitz	2,663 04	6,020 00	6 53	Inclusive of transit salary.
Chihuahua	454 00	454 00		
Chin Kiang	2,625 00	587 32	129 09	Half salary for second quarter 1874 unadjusted.
Christiania	250 02	250 02		
Christiansand	8 00	8 00		
Ciudad Bolivar	300 00	300 00		Returns for first and second quarters 1874 not received.
Clifton	1,500 00	1,781 50		
St. Catharine's	201 25	201 25		
Coaticook	2,000 00	5,645 25		Inclusive of additional salary allowed when fees reach \$3,000 per annum.
Lineborough	1,009 50	1,009 50		
Stanstead	276 00	276 00		
Georgeville	265 00	265 00		
Hereford	208 50	208 50		
Potton	180 00	180 00		
Cobija	84 19	84 19		Returns incomplete.
Colonia	6 63	6 63		
Paysander	105 99	105 99		
Constantinople	3,000 00	558 92	244 09	
Rustchuk	1 00	1 00		Do.
Copenhagen	384 12	384 12		
Coquimbo	28 00	28 00		Returns for first and second quarters 1874 not received.
Caldera				No returns.
Cordoba				Do.
Cork	2,000 00	1,375 02	11 68	
Waterford	39 29	39 29		
Corunna	87 54	87 54		No fees received at agencies.
Curacao	2,500 00	2,638 13		
Bonaire	109 98	109 98		
Cyprus	1,000 00	31 58		
Demerara	2,000 00	1,722 91		
Denia	48 05	48 05		
Dresden	3,820 73	5,534 00		Inclusive of office-rent and clerk-hire.
Dublin	2,266 30	2,266 30		
Limerick	18 48	18 48		

B.—Statement of consular fees, consular salaries and emoluments to officers, &c.—Continued.

Consulates, consular agencies, &c.	Salary and emoluments.	Fees.	Loss.	Remarks.
Dundee.....	\$2,000 00	\$7,148 28	\$2 06	
Aberdeen.....	1,077 75	1,077 75		
Elsinore.....	1,722 02	93 75	45 53	Inclusive of instruction and transit salary.
Fano.....	4 00	4 00		
Falmouth.....	429 16	429 16		
Scilly Islands.....				No fees.
Fayal.....	750 00	360 35		
Flores.....	106 01	106 01		
Graciosa.....	15 00	15 00		
St. George.....	44 00	44 00		
Sercoira.....	53 17	53 17		
St. Michael.....	124 24	124 24		
Florence.....	2,174 75	2,174 45		
Cagliari.....	66 95	66 95		
Foo-Chow.....	3,500 00	1,113 47	291 03	
Fort Erie.....	1,500 00	1,881 25		
Port Stanley and St. Thomas.....	929 00	929 00		
Port Rowan.....	585 00	585 00		
Frankfort-on-the-Main.....	4,000 00	2,826 03	31 95	Inclusive of consular clerk's salary.
Mayence.....	1,708 00	2,135 50		
Funchal.....	1,500 00	210 06	64 49	
Gaboon.....	1,000 00	43 55		Returns for first and second quarters 1874 not received.
Galatza.....	2 00	2 00		
Gaspe Basin.....	1 00	1 00		
Geneva.....	1,500 00	1,291 75	9 22	
Genoa.....	1,500 00	1,639 29	3 41	
Milan.....	259 50	259 50		
Turin.....	98 75	98 75		
Ghent.....	223 00	223 00		
Gibraltar.....	1,500 00	1,041 56		
Glasgow.....	3,715 01	9,793 64		Inclusive of transit salaries.
Greenock.....	760 86	760 86		
Goderich.....	1,500 00	769 87		
Stratford.....	2,116 22	2,891 50		
Gottenburg.....				No returns.
Grand Bassa.....	26 02	26 02		Returns for third quarter 1873 not received.
Guadaloupe.....	893 62	893 62		
Basse Terre.....				No fees.
Guatemala.....	479 50	479 50		No returns from agencies.
Guayaquil.....	562 50	294 00		Returns for second quarter 1874 not received.
Guaymas.....	1,000 00	867 23		
Guerrero.....	100 00	100 00		
Hakodadi.....	2,500 00	281 82	191 48	
Halifax.....	2,000 00	3,795 46	2 60	Returns from agencies not received.
Hamburg.....	2,000 00	8,731 75		
Harburg.....	1,633 15	1,633 15		
Kiel.....	104 50	104 50		
Cuxhaven.....	56 80	56 80		
Lubec.....	39 50	39 50		
Hamilton, Bermuda.....	2,105 70	2,105 70		
St. George's.....	927 93	927 93		
Hamilton, Canada.....	2,983 51	3,595 25		Inclusive of contingent expenses.
Paris.....	1,416 00	1,416 00		
Guelph.....	1,362 50	1,362 50		
Hankow.....	3,000 00	1,160 54	440 09	
Kiu-Kiang.....	392 11	392 11		
Havana.....	8,000 00	24,732 29		Inclusive of consular clerk's salary.
San Juan de los Remedios.....	1,457 08	1,457 08		
Gibara.....	100 61	100 61		
Nuevitas.....				No fees.
Havre.....	7,255 44	6,394 84	49 25	Inclusive of instruction and transit salary.
Dunkirk.....	328 47	328 47		
Ronen.....	211 50	211 50		
Brest.....	201 50	201 50		
Dieppe.....	41 34	41 34		
Honfleur.....	10 50	10 50		
Cherbourg.....	8 00	8 00		
Helsingfors.....	30 74	30 74		
Wyborg.....	1 87	1 87		
Hobart Town.....	15 99	15 99		Returns for first and second quarters 1874 not received.
Hong-Kong.....	3,500 00	10,850 63		
Honolulu.....	4,000 00	3,598 86		
Hilo.....	6 33	6 33		
Jerusalem.....	1,813 84	102 70	176 52	Inclusive of instruction and transit salary

B.—Statement of consular fees, consular salaries and emoluments to officers, &c.—Continued.

Consulates, consular agencies, &c.	Salary and emoluments.	Fees.	Loss.	Remarks.
Kanagawa	\$2,917 45	\$4,879 08	\$392 56	
Kingston, Jamaica	2,213 73	2,624 73	5 57	Inclusive of instruction and transit salary.
St. Ann's Bay	186 40	186 40		
Montego Bay	157 36	157 36		
Falmouth	260 48	260 48		
Black River	70 40	70 40		
Port Antonio	289 22	289 22		
Savannah la Mar	110 24	110 24		
Grand Caymans	58 82	58 82		
Old Harbor	103 84	103 84		
Kingston, Canada	1,633 33	870 04		
Bellville	1,398 66	1,479 50		
Napance	1,039 00	1,039 00		
Pictou	356 50	356 50		
Gananoque	37 25	37 25		
Laguayra	1,691 58	1,078 01		Do.
Laguna				No returns.
Lambayeque	78 50	78 50		
Lanthala	1,000 00	31 50	73 16	
La Paz, Bolivia				Do.
La Paz, Mexico	602 76	603 76		
San José	15 00	15 00		
La Rochelle	1,614 66	323 77	12 00	
Cognac	1,689 00	1,689 00		
Limoges	936 50	936 50		
Rochefort	25 26	25 26		
La Union	458 48	458 48		
Leeds				Do.
Huddersfield				Do.
Hull				Do.
Leghorn	1,500 00	2,378 90	3 11	
Leipsic	3,000 00	7,169 53		Inclusive of consular clerk's salary and additional compensation allowed when fees reach \$3,000 per annum.
Leith	2,996 36	3,181 81		Inclusive of contingent expenses.
Dunfermline	1,900 00	1,900 00		
Lisbon	375 00	182 53	11 43	For third quarter 1873 only; returns for other quarters not received.
Liverpool	8,500 00	37,737 85		Inclusive of consular clerk's salary.
St. Helen's	2,058 76	3,097 58		
London	7,500 00	45,574 70		
Ramsgate				No fees.
Dover	15 00	15 00		
Londonderry	401 16	401 16		
Ludwigshafen	1,451 50	1,451 50		
Lyons	2,750 00	8,949 00	88 73	Inclusive of consular clerk's salary, \$750.
St. Etienne	2,213 65	2,614 50		
Malaga	1,500 00	1,762 24	16 76	
Almeria	15 24	15 24		
Malta	1,830 16	232 75	60 40	Inclusive of \$480.98, vice-consul's salary in 1869.
Manchester	3,653 40	23,863 99		Inclusive of transit salaries.
Manila	1,167 29	1,167 29		No returns from agencies.
Manzanillo, Mexico	320 92	320 92		Returns for second quarter 1874 not received.
Maracaibo	964 69	964 69		Do.
Maranham	1,054 95	260 25		Inclusive of instruction salary.
Marseilles	2,895 44	3,180 93	13 85	Inclusive of transit salary.
Cette	906 47	906 47		
Toulon	40 00	40 00		
Maruata				No returns.
Matamoras	2,081 82	869 56		Inclusive of \$81.82, salary of late consul in 1868.
Santa Cruz Point	2,000 00	2,620 00		
Matanzas	2,897 25	5,774 70		Inclusive of instruction and transit salary.
Cardenas	2,167 30	5,350 96		
Sagua la Grande	2,067 65	3,290 16		
Mazatlan	834 05	834 05		
Medellin				No returns.
Melbourne	4,000 00	3,295 96	13 48	
Albany	141 65	141 65		
Port Adelaide	72 27	72 27		
Merida	799 45	799 45		
Progreso	425 01	425 01		
Messina	1,500 00	2,432 47		No returns from agencies.
Mexico	1,000 00	246 00		
Mier	415 50	415 50		
Minatitlan	616 21	616 21		
Monterey	141 50	141 50		
Montevideo	1,000 00	2,035 08		

B.—Statement of consular fees, consular salaries and emoluments to officers, &c.—Continued.

Consulates, consular agencies, &c.	Salary and emoluments.	Fees.	Loss.	Remarks.
Montreal	\$4,000 00	\$4,241 49		
Lachine	983 00	983 00		
Hemmingford	401 51	401 51		
Huntington	121 50	121 50		
Three Rivers	312 50	312 50		
Sorel	227 50	227 50		
Moscow				No returns.
Mozambique				Do.
Munich	1,500 00	1,299 00	\$23 84	
Nagasaki	3,000 00	897 30	260 73	
Nantes	1,504 07	198 00	35 04	
St. Nazaire	71 35	71 35		
L'Orient	92 50	92 50		
Naples	1,500 00	1,304 44	20 82	
Nassau, New Providence	2,000 00	1,501 71		
Dunmore Town	337 23	337 23		
Green Turtle Bay	57 09	57 09		
Mathewtown	118 45	118 45		
Governor's Harbor				No fees.
San Salvador				Do.
Newcastle-upon-Tyne	1,500 00	1,304 50		
Carlisle	724 50	724 50		
Sunderland	654 22	654 22		
Hartlepool	51 18	51 18		
New Chwang	133 09	133 09		
Nice	1,500 00	397 50	47 84	
Montone	151 40	151 40		
Monaco				Do.
Ningpo	758 18	758 18		
Nuevo Laredo	932 50	932 50		
Nuremberg	4,173 22	5,141 00		Inclusive of clerk-hire and office-rent.
Bamberg	1,084 50	1,084 50		
Oajaca	28 00	28 00		Returns for second quarter 1874 not received.
Odessa	2,000 00	171 72	273 17	
Nicolaieff				No fees.
Port Baltic				Do.
Patt and Fife				Do.
Rostoff	22 50	22 50		
Taganrog	57 50	57 50		
Omoa and Truxillo	1,000 00	4 50		Returns of fees for first quarter 1874 not received.
Oporto	1,500 00	178 39	92 63	
Osaka and Hiogo	3,000 00	2,089 09	121 64	
Ostend	18 50	18 50		Returns for first and second quarters 1874 not received.
Padang	86 85	86 85		Returns for third quarter 1873 and first quarter 1874 not received.
Paletmo	1,746 04	1,653 16	39 78	Inclusive of instruction and transit salary.
Trapani	116 55	116 55		
Girgenti	58 68	58 68		
Mansala	56 02	56 02		
Licata	31 98	31 98		
Panama	3,317 31	2,234 05		
Para	1,000 00	2,299 23		
Paramaribo	1,375 74	1,375 74		
Paris	6,944 39	48,935 50		Inclusive of consular clerk's salary.
Lille	804 50	804 50		
Calais	316 70	316 70		
Passo del Norte	500 00	55 00		
Patras	132 50	132 50		Returns for fourth quarter 1873 not received.
Payta	500 00	313 31		
Pernambuco	2,000 00	1,283 13	85 45	
Ceara	32 87	32 87		
Maceio	44 53	44 53		
Paraiba				No fees.
Pictou, Nova Scotia	375 00	337 15		No returns from Pictou or its agencies since September 30, 1873.
Arichat	17 50	17 50		
Cape Canso	88 00	88 00		
Cow Bay	404 67	404 67		
Glace Bay	796 92	796 92		
Guysborough	88 00	88 00		
Lingau	175 92	175 92		
North Sydney	56 75	56 75		
Port of Sydney	295 25	295 25		
Pugwash				No fees.
Piedras Negras	513 50	513 50		
Piræus	1,269 92	19 00	69 10	Inclusive of instruction and transit salary

B.—Statement of consular fees, consular salaries and emoluments to officers, &c.—Continued.

Consulates, consular agencies, &c.	Salary and emoluments.	Fees.	Loss.	Remarks.
Syra	\$67 50	\$67 50		Returns for second quarter 1874 not received.
Plymouth	139 00	139 00		No fees.
Brixham				
Dartmouth	16 00	16 00		
Guernsey	18 00	18 00		
Jersey	22 00	22 00		
Port Louis, Mauritius	2,833 48	367 25	\$92 67	Inclusive of instruction and transit salary.
Port Mahon	1,500 00	44 86	85 08	
Port Said	2,000 00	11 00	121 86	
Port Sarnia	1,500 00	1,116 50		
London	1,798 75	1,798 75		
Port Stanley	1,208 33	121 82	27 91	Inclusive of transit salary.
Prague	1,462 23	1,520 50		Partial returns.
Prescott	1,500 00	1,157 00	2 82	
Ottawa	1,968 50	1,968 50		
Brockville	1,167 08	1,349 00		
Morrisburg	879 00	879 00		
Cornwall	618 50	618 50		
Presidio del Norte				No returns.
Prince Edward Island	1,500 00	832 89	3 35	
Cascumpec	47 50	47 50		
Georgetown	24 77	24 77		
Summerside	136 00	136 00		
Puerto Cabello	1,143 52	1,143 52		
Quebec	1,240 38	695 28	5 91	Salary for second quarter 1874 unadjusted.
Rheims	1,647 00	1,647 00		
Rio Grande do Sul	1,552 78	635 58		Inclusive of instruction and transit salary.
Rio Hacha	17 22	17 22		
Rio de Janeiro	6,000 00	8,112 97		
Rome	2,422 77	847 75	108 71	Inclusive of consular clerk's salary.
Rosario	621 71	621 71		
Rotterdam	2,000 00	2,090 93	9 60	
Scheidam	1,795 67	1,795 67		
Flushing	40 42	40 42		
Sabanilla	500 00	2,192 57		
Samana				No returns.
San Andres	172 87	172 87		
San Blas	156 98	156 98		No returns for second quarter 1874 received.
San Dimas				No returns.
San José and Cape St. Lucas	78 00	78 00		
San José	6 00	6 00		Returns for first and second quarters 1874 not received.
Port Limon				No returns.
Punta Arenas				Do.
San Juan del Norte	2,016 25	357 62		
San Juan del Sur	2,000 00	640 64		
San Juan, Porto Rico	2,000 00	796 37		
Aquadilla	136 44	136 44		
Arecibo	415 53	415 53		
Fajardo	193 11	193 11		
Guayama	545 15	545 15		
Mayaguez	1,365 50	1,365 50		
Naguabo	236 62	236 62		
Ponce	1,132 59	1,132 59		
Vieques	25 14	25 14		
San Salvador	152 00	152 00		
La Libertad	106 00	106 00		
Santa Cruz, West Indies	1,500 00	108 42		
Fredericksted	214 57	214 57		
Santa Martha	401 78	401 78		
Santander	80 41	80 41		
Gijon				No fees.
Santarem				No returns.
Santiago, Cape Verde	750 00	78 16	73 93	
Santiago de Cuba	2,500 00	812 07		
Baracoa	1,083 72	1,083 72		
Guantánamo	482 90	482 90		
Manzanillo	139 61	139 61		
Santa Cruz	28 49	28 49		
Santos	196 81	196 81		
Seville	508 97	508 97		
Seybelle	1,500 00	155 76	67 19	
Shanghai	5,680 60	8,946 29		Inclusive of consular clerk's salary.
Sheffield	4,309 29	7,209 00		Inclusive of clerk-hire and office-rent.
Nottingham	2,116 98	7,377 50		
Sierra Leone	78 22	78 22		Returns for first and second quarters 1874 not received.
Singapore	2,500 00	1,673 10	21 01	
Penang	179 29	179 29		

B.—Statement of consular fees, consular salaries and emoluments to officers, &c.—Continued

Consulates, consular agencies, &c.	Salary and emoluments.	Fees.	Loss.	Remarks.
Smyrna	\$2,000 00	\$1,406 71	\$65 85	Inclusive of clerk-hire and office-rent.
Sonneberg	3,885 77	4,944 00		
Sonsonate	367 34	367 34		
Southampton	2,000 00	593 09		
Portsmouth	33 75	35 75		
Weymouth	13 50	13 50		
Cowes	17 00	17 00		
Spezia	1,500 00	5 50	54 56	No returns.
St. Bartholomew				Returns for first quarter 1874 not received.
St. Catharine's	1,500 00	48 76		
St. Christopher	225 19	225 19		From October 1, 1873, to June 30, 1874.
St. Domingo	1,500 00	659 62		
Puerto Plata	907 90	907 90		
Azuza	113 48	113 48		Returns from agencies not received.
St. Helena	1,500 00	633 60	3 82	
St. John's, Canada	1,500 00	1,737 00		Inclusive of clerk-hire and office-rent.
St. John's, Newfoundland	740 17	740 17		
St. John, New Brunswick	4,040 50	5,645 58	5 62	Returns for first quarter 1874 not received.
St. Stephens	1,072 99	1,072 99		
St. Andrew's	472 29	472 29		
Fredericton	342 00	342 00		
St. George	298 94	298 94		
McAdam Junction	240 75	240 75		No returns.
Miranichi	60 38	60 38		
St. Marc	376 07	376 07		No fees.
St. Martin	275 65	275 65		
St. Eustatius				No fees.
St. Paul de Loando	1,000 00			
St. Pierre, Martinique	1,034 92	1,034 92		Partial returns.
Fort de Franco				
St. Pierre, Miquelon	193 87	193 87		Returns for second quarter 1874 not received.
St. Petersburg	2,000 00	547 50	188 81	
St. Thomas	4,000 00	2,038 92	6 52	Do.
Stettin	1,000 00	356 90	32 17	
Königsburg	201 60	201 60		No fees.
Danzig	89 24	89 24		
Memel	21 00	21 00		Partial returns.
Swinemünde	16 00	16 00		
Stockholm	373 75	373 75		Returns for second quarter 1874 not received.
Stuttgart	813 39	533 00	454 55	
Swatow	3,500 00	456 48		Do.
Sydney	938 36	938 36		
Newcastle	1,016 53	1,016 53		No fees.
Tabasco	500 00	277 29		
Tabiti	1,000 00	409 23		No returns.
Talcahuano	1,000 00	304 49		
Tamatave	2,000 00	27 24	168 78	No returns.
Tampico	1,500 00	424 42		
Tuxpan	567 80	567 80		No fees.
Tangier	3,000 00	13 01		
Taranto				Do.
Teneriffe	295 11	295 11		
Lanzarote				Do.
Grand Canary	38 85	38 85		
Orotava				No returns.
Palma	228 88	228 88		
Tetuan				To March 31, 1874.
Tien-Tsin	3,500 00	351 56	645 71	
Che Foo	537 36	537 36		Inclusive of additional compensation allowed when fees reach \$3,000 per annum.
Toronto	2,000 00	3,136 50		
Cobourg	987 00	987 00		Inclusive of instruction and transit salary.
Port Hope	2,061 50	2,061 50		
Whitby	482 50	482 50		Inclusive only of third quarter, 1873.
Trieste	2,000 00	1,302 37		
Fiume	40 47	40 47		Returns for first and second quarters 1874 not received.
Trinidad de Cuba	2,793 32	700 45		
Cienfuegos	2,000 00	3,335 15		Inclusive of instruction and transit salary.
Trinidad, (island)	125 32	125 32		
Tripoli	1,500 00		63 62	Inclusive of additional compensation allowed when fees reach \$3,000 per annum.
Tumbez	597 86	96 74	13 54	
Tunis	3,000 00	53 00		Inclusive of instruction and transit salary.
Tunstall	2,000 00	5,519 82		
Turk's Island	2,000 00	500 75	59 95	Inclusive of additional compensation allowed when fees reach \$3,000 per annum.
Cockburn Harbor	233 30	233 30		
Salt Cay	279 50	279 50		

B.—Statement of consular fees, consular salaries, and emoluments to officers, &c.—Continued.

Consulates, consular agencies, &c.	Salary and emoluments.	Fees.	Loss.	Remarks.
Valencia				No returns.
Valparaiso	\$3,000 00	\$1,908 95		
Venice	750 00	529 43	\$28 76	
Vera Cruz	3,500 00	1,966 70		
Verviers and Liege	1,137 00	1,137 00		
Victoria	2,725 00	3,352 15	6 27	Inclusive of office-rent.
Vienna	5,000 00	4,236 25		
Brunn	381 50	381 50		
Pesth	236 00	236 00		
Warsaw				No returns.
Windsor, Nova Scotia	1,000 00	1,019 44		
Yarmouth	432 76	432 76		
Kempt	255 02	255 02		
Cornwallis	202 50	202 50		
Wolfville	82 50	82 50		
Annapolis	39 50	39 50		
Digby	15 00	15 00		
Windsor, Canada	1,622 27	2,036 50		Inclusive of instruction salary.
Chatham	1,409 50	1,409 50		
Wallaceburg	979 00	979 00		
Amherstburg	76 50	76 50		
Duart	62 50	62 50		
Winnipeg	1,500 00	467 60		
Zacatecas	24 00	24 00		
Zante	13 50	13 50		Returns for fourth quarter 1874 not received.
Corfu	3 00	3 00		
Cephalonia				No fees.
Zanzibar	694 45	125 32	142 27	Partial returns.
Zurich	2,000 00	4,162 00		Inclusive of additional compensation allowed when fees reach \$3,000 per annum.
St. Gall	2,017 45	2,910 75		
Total	562,328 28	715,202 94	8,292 94	

RÉCAPITULATION.

Total fees received	\$715,202 94
Salaries, &c., to officers	\$562,328 29
Loss by exchange	8,292 94
	570,621 23
Excess of fees over salaries and loss by exchange	144,581 71

B 1.—Expenditures on account of sundry appropriations, as shown by adjustments in this office, from July 1, 1873, to June 30, 1874.

For interpreters to the consulates in China, Japan, and Siam	\$6,867 52
For salaries of the marshals of the consular courts in Japan, including that at Nagasaki, and in China, Siam, and Turkey	4,449 42
For rent of prisons for American convicts in Japan, China, Siam, and Turkey, &c.	9,144 57
For expenses of the consulates in the Turkish dominions, viz, interpreters, guards, and other expenses of the consulates at Constantinople, Smyrna, Candia, Alexandria, Jerusalem, and Beirut	4,122 49

C.—Statement showing the amount expended by the consular officers of the United States for the relief of American seamen, the money received by said officers for extra wages, &c., and the loss by exchange incurred by them during the fiscal year ended June 30, 1874.

Consulate.	Expended.	Received.	Loss by ex- change.
Acapulco.....	\$292 00		
Amoy.....	11 75	\$37 20	
Amsterdam.....		20 00	
Antwerp.....	540 45	684 04	
Aspinwall.....	260 50		
Aux Cayes.....	32 75		
Bahia.....		259 70	
Barbadoes.....	137 60	238 08	
Batavia.....	2,143 04	203 99	\$170 6
Belfast.....	19 74	50 00	
Bermuda.....	204 06	147 86	
Bombay.....	16 23	75 45	
Bradford.....	1 36		
Bremen.....		488 44	
Bristol.....	50 25	524 27	
Buenos Ayres.....	358 36	380 07	
Cadiz.....	873 90	337 74	54 97
Calcutta.....	120 00	456 67	
Callao.....	3,691 75	1,622 45	
Canton.....	5 00		
Cardiff.....	176 10		
Cartagena.....		63 05	
Ceylon.....	5 34		
Che Foo.....	44 60		8 03
Cape Town.....	40 37	124 83	
Constantinople.....	11 80		1 18
Copenhagen.....	159 16	100 00	
Cork.....		186 23	
Demerara.....	56 88	153 68	
Dublin.....		43 59	
Dundee.....	355 94	40 00	
Elsinore.....	54 67	67 42	
Fayal.....	1,662 49	989 93	
Falmouth.....	11 27	150 00	
Genoa.....	217 70	150 53	
Gibraltar.....	154 95	98 70	
Guayaquil.....	202 15		
Guaymas.....		82 40	
Hakodadi.....	26 92		
Halifax.....	372 37		
Hamburg.....	50 16	668 00	
Havana.....	253 25	1,110 89	
Havre.....	283 94	105 00	6 76
Hong-Kong.....	907 55	534 02	
Honolulu.....	794 32	3,158 57	
Kingston, Jamaica.....	165 32	171 20	12 11
Kanagawa.....	877 12	201 35	30 48
La Paz, Mexico.....		35 00	
La Union, Salvador.....	55 50	60 00	
Leghorn.....		70 00	
Leith.....		638 25	
Liverpool.....	1,251 82	23,718 77	
London.....	398 54	1,711 02	
Malaga.....	2,314 18		156 71
Madagascar.....	15 60		2 34
Manila.....	1,325 33	228 87	172 23
Maracaibo.....	59 00		
Manchester.....	5 16		
Maranham.....	68 50		
Marseilles.....	880 75	124 02	
Matanzas.....	2 50	75 00	
Mauritius.....	415 64	241 75	7 02
Melbourne, Australia.....	815 93	1,929 23	18 25
Montevideo.....	786 24	671 87	60
Nagasaki.....		295 40	
Nassau, Bahamas.....	2,869 10	365 00	
Newcastle-upon-Tyne.....	584 79	435 00	1 40
Panama.....	1,632 10	312 50	
Paramaribo.....	1,241 96	90 00	
Payta.....	3,693 35	940 00	
Pernambuco.....		30 00	
Pictou.....	2,997 23	245 00	13 76
Quebec.....	52 72		42
Rio de Janeiro.....	14 00	186 77	
Rio Grande do Sul, Brazil.....	62 30	80 00	
Santiago, Cape Verde Islands.....	336 66		37 24
Santiago de Cuba.....	228 25		
San Juan del Norte.....	88 00	90 00	

C.—Statement showing the amount expended by the consular officers, &c.—Continued.

Consulate.	Expended.	Received.	Loss by exchange.
San Juan del Sur		\$245 00	
San Juan, Porto Rico	\$313 50	355 44	
Santa Cruz, West Indies	238 74	90 83	
St. Catharine's, Brazil		20 00	
St. Domingo City	685 20	90 00	
St. Helena	427 63	1,503 40	
St. John, New Brunswick	158 50	908 82	
St. John's, Newfoundland	92 65		\$2 58
St. Petersburg	85 68	180 52	
St. Pierre, Miquelon	22 19		
St. Thomas, West Indies	2,543 46	283 50	
Seychelles	261 30	80 00	5 03
Sierra Leone	73 92		
Singapore	354 69	1,005 55	
Shanghai	214 60	1,801 40	
Stockholm	65 29		
Southampton	189 68	110 93	
Sydney, Australia	196 23	268 88	
Tabasco	404 37	120 00	
Tahiti	3,385 60		
Talcahuano	3,590 37	635 60	
Tampico		90 60	
Teueriffe	168 98	7 23	17 96
Toronto	25 00		
Trieste	5 90	80 90	
Trinidad de Cuba		150 00	
Tumbez	724 25	129 72	21 18
Turk's Island	73 00	45 50	
Valparaiso	1,080 18	621 71	
Vera Cruz	387 25	157 00	
Victoria, Vancouver's Island	1 00	30 60	
Windsor, Nova Scotia	80 80		
Winnipeg	18 00		
Zanzibar	39 00		9 75
Total	53,794 27	55,311 43	750 64

RECAPITULATION.

Amount expended by consuls for relief of seamen	\$53,794 27
Amount expended by consuls for loss in exchange	750 64
Amount paid for passage of destitute seamen, (see Schedule F)	10,095 81
Total amount of expenditures	64,640 72
Amount of extra wages, &c., received by consuls	55,311 43
Excess of expenditures over receipts	9,329 29

D.—Statement showing the amount expended in bringing to the United States American seamen charged with crime during the fiscal year ended June 30, 1874.

Consulate.	No. of seamen.	Amount.
Bay of Islands, New Zealand	1	\$105 25
Cork	1	594 11
Palermo	1	50 00
Pernambuco	1	100 00
Total	4	849 36

E.—Statement showing the amount refunded to citizens, seamen, or their representatives, directly from the United States Treasury, the several sums having been previously paid therein by consular officers, during the fiscal year ended June 30, 1874.

Arnt J. Amble, seaman, estate of	\$80 80
Albert A. Brownell, seaman, estate of	117 00
Frank H. Dyer, seaman, wages refunded	20 00
A. W. Enigren, seaman, estate of	53 34
Gustav Holz, seaman, wages refunded	93 28
Charles Edward Johnson, seaman, wages refunded	91 37
E. J. Marshall, jr., seaman, estate of	31 16
David Teamer, seaman, estate of	45 98
Jessé Vansant, seaman, wages refunded	250 98
Harold Walner, seaman, estate of	71 74
Total	855 65

F.—Statement showing the number of destitute American seamen sent to the United States from the following consulates, and the amount paid for their passage, during the fiscal year ended June 30, 1874.

Consulate.	Seamen.	Amount.	Consulate.	Seamen.	Amount.
Acapulco	18	\$180 00	Panama	35	\$350 00
Antigua	1	10 00	Para	4	40 00
Aspinwall	85	850 00	Paramaribo	2	35 00
Auckland, (sick)	2	200 00	Ponce, Porto Rico	1	10 00
Aux Cayes	1	10 00	Port au Prince, Hayti	1	10 00
Bahia	3	30 00	Port Hastings, Nova Scotia	119	1,190 00
Baracoa	2	20 00	Port Caledonia	3	30 00
Barbadoes	10	100 00	Port Limon	5	50 00
Bay of Islands, New Zealand	1	10 00	Port Louis, Mauritius	1	50 00
Bermuda	35	410 80	Punta Arenas, Costa Rica	1	10 00
Cadiz	3	30 00	Rio de Janeiro	5	50 00
Calcutta	1	10 00	Rio Grande do Sul, Brazil	1	10 00
Callao	3	30 00	Sagua la Grande	2	20 00
Casumpec	6	60 00	San Juan, Porto Rico	4	44 00
Charlottetown, Prince Edward's Island	6	54 00	Santiago, Cape Verde Islands	3	30 00
Cow Bay, Nova Scotia	26	260 00	Santiago de Cuba	4	40 00
Curaçoa	6	60 00	Singapore	2	20 00
Fayal	39	674 00	Sierra Leone	2	20 00
Genoa	1	10 00	St. Domingo City	7	75 00
Gibraltar	5	50 00	St. Helena	12	120 00
Grand Cayman	5	60 00	St. John, New Brunswick	15	93 00
Guadaloupe	1	10 00	St. John's, Newfoundland	4	64 00
Hakodadi	1	10 00	St. Pierre, Martinique	1	10 00
Halifax	27	214 00	St. Pierre, Miquelon	6	60 00
Havana	53	530 00	St. Thomas, West Indies	17	170 00
Havre	1	20 00	Sydney, Australia	4	40 00
Hong-Kong	19	190 00	Sydney, Cape Breton Island	2	20 00
Honolulu	15	150 00	Tabasco	16	288 00
Hudson's Bay	33	990 00	Tahiti	18	450 00
Kanagawa	18	180 00	Talcahuano	2	20 00
Kingston, Jamaica	14	140 00	Trinidad Island	1	10 00
Laguayra	4	40 00	Turk's Island	1	10 00
Liverpool	13	130 00	Vera Cruz	5	50 00
London	6	60 00	Victoria, Vancouver's Island	11	57 00
Malaga	1	10 00	Windsor, Nova Scotia	1	10 00
Manila	8	80 00	Total from consulates	844	9,973 80
Marseilles	3	30 00	Picked up at sea and brought to the United States	4	84 00
Mazatlan	2	20 00	Relief afforded by naval paymas- ters to destitute American sea- men	3	38 01
Messina	1	10 00	Grand total	851	10,095 81
Melbourne	1	10 00			
Montevideo	4	55 00			
Nassau, Bahamas	39	390 00			
North Sydney, Cape Breton Island	1	10 00			
Ouchat	2	20 00			

G.—Department accounts received and settled for the fiscal year ended June 30, 1874.

Department of State :

Publishing the laws in pamphlet form.....	\$72,701 56
Proof-reading and packing.....	2,519 70
Rescue of American citizens from shipwreck.....	3,662 56
Expenses under the neutrality act.....	500 00
Stationery and furniture, &c.....	3,648 30
Contingent expenses of foreign intercourse and missions abroad.....	22,057 41
Contingent expenses of consuls.....	\$43,189 75
The same settled on Department of State approval.....	73,083 66
	<hr/>
	116,273 41
Books and maps.....	2,132 08
Lithographing.....	1,736 36
Postage appropriation.....	23,012 04
Salary and expenses of Northern Boundary survey.....	123,266 75
Salary and expenses of United States and British claims commission.....	224,837 09
Salary and expenses of United States and Spanish claims commission.....	18,500 68
Salary and expenses of United States and Mexican claims commission.....	4,248 04
Salary and expenses of United States commission to Texas.....	10,742 33
Salary and expenses of tribunal of arbitration.....	31,408 00
Salary and expenses of Vienna Exposition.....	29,151 94
	<hr/>
	690,398 25

Interior Department :

Seventh census.....	\$1,500 00
Eighth census.....	82,329 57
Ninth census.....	50,854 50
Maps to illustrate quarto volumes of ninth census.....	3,724 00
Miscellaneous expenses of Patent-Office.....	92,410 71
Photo-lithographing.....	27,700 83
Rates for Patent-Office Official Gazette.....	35,564 22
Expenses for copies of drawings in the Patent-Office.....	47,209 43
Expenses for packing and distributing congressional documents.....	7,076 14
Expenses of building hall in Smithsonian Institution.....	9,925 00
Expenses of Smithsonian Institute building.....	27,017 46
Preservation of collections of United States exploring expeditions.....	15,359 91
	<hr/>
	405,871 77

Post-Office Department :

Contingent expenses of Post-Office Department.....	\$50,549 64
--	-------------

H.—Supplemental statement of expenses of assessing the internal-revenue taxes in the several collection-districts, adjusted since last report, including the salaries, commissions, and allowances of the assessors, their contingent expenses, and the compensation of assistant assessors and store-keepers, from July 1, 1872, to June 30, 1873.

District.	Net compensation.	Clerk-hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessors.	Survey of dis-tilleries.	Net compensation of assistant assessors.	Net compensation of store-keepers.	Total.
ALABAMA.										
First district	\$999 95	\$694 00						\$2,716 89		\$4,410 84
Second district	188 61							1,054 49		1,243 10
Total	1,188 56	694 00						3,771 38		5,653 94
ARKANSAS.										
First district	97 97			\$37 50	\$41 05	\$60 00		468 00		704 52
Second district	89 30	40 00								129 30
Third district								700 23		700 23
Total	187 27	40 00		37 50	41 05	60 00		1,168 23		1,534 05
CALIFORNIA.										
First district	1,254 35									1,254 35
Third district	499 59									499 59
Fourth district	112 29							84 18		196 47
Total	1,866 23							84 18		1,950 41
CONNECTICUT.										
First district	183 83									183 83
Second district	44 40									44 40
Fourth district								100 30		100 30
Total	228 23							100 30		328 53
DAKOTA.										
Dakota			\$3 75					483 75		487 50

DELAWARE.									
Delaware	36 76								36 76
FLORIDA.									
Florida							1,410 00		1,410 00
GEORGIA.									
Second district							50 82		50 82
Fourth district							96 00		96 00
Total							146 82		146 82
IDAHO.									
Idaho	45 50						300 54		346 04
ILLINOIS.									
First district	7,668 95							\$125 00	7,793 95
Second district	25 07								25 07
Third district	347 35								347 35
Fourth district	434 86							108 00	542 86
Fifth district	2,736 40								2,736 40
Sixth district	2,997 05		26 54			83 33	600 99	400 00	4,107 81
Seventh district							220 82		220 82
Eighth district	2,091 13								2,091 13
Ninth district	149 83								149 83
Tenth district	102 75		16 13					100 00	100 00
Eleventh district	605 02						155 00		273 88
Twelfth district								64 00	669 02
Thirteenth district			17 00		1 00				18 00
Total	17,158 41	16 13	43 54		1 00	83 33	976 81	797 00	19,076 22
INDIANA.									
First district	1,564 68							284 00	1,848 68
Second district	81 53								81 53
Third district	381 80								381 80
Fourth district	2,272 70							4 00	2,276 70
Fifth district	30 51								30 51
Sixth district	321 74								321 74
Seventh district	1,057 73		50 00				127 86	205 00	1,440 59
Eighth district	594 93								594 93
Total	6,305 62	50 00					127 86	493 00	6,976 48

H.—Supplemental statement of expenses of assessing the internal-revenue taxes in the several collection-districts, &c.—Continued.

District.	Net compensation.	Clerk-hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessors.	Survey of distilleries.	Net compensation of assistant assessors.	Net compensation of store-keepers.	Total.
IOWA.										
First district	\$8 53									\$8 53
Third district	222 56									222 56
Fourth district	7 10									414 32
Sixth district				\$4 50				\$163 71	\$407 22	168 21
Total	238 21			4 50				163 71	407 22	813 64
KENTUCKY.										
First district	302 15									302 15
Second district	853 31								284 00	1,137 31
Third district	23 15							136 74		159 89
Fourth district	837 87									837 87
Fifth district	1,377 81					\$380 00			100 00	1,857 81
Sixth district	2,027 36									2,027 36
Seventh district	1,235 63								498 00	1,733 63
Ninth district	217 49							138 16	496 00	851 65
Total	6,874 77					380 00		274 90	1,378 00	8,907 67
LOUISIANA.										
First district	604 26									604 26
Third district	486 29				\$6 50			1,336 62		1,829 41
Total	1,090 55				6 50			1,336 62		2,433 67
MARYLAND.										
First district	397 02									397 02
Third district	296 66									296 66
Fifth district	749 44		\$16 49			6 06				771 99
Total	1,443 12		16 49			6 06				1,465 67

MASSACHUSETTS.									
Third district.....	200 56							600 00	800 56
Fourth district.....	181 20								181 20
Fifth district.....	106 70								106 70
Sixth district.....	271 88								271 88
Ninth district.....	74 65								74 65
Tenth district.....	141 33	\$17 00							158 33
Total.....	976 32	17 00						600 00	1,593 32
MICHIGAN.									
First district.....	406 36						323 54	208 00	937 90
Second district.....	28 21								28 21
Total.....	434 57						323 54	208 00	966 11
MISSISSIPPI.									
Second district.....							757 93		757 93
MISSOURI.									
First district.....	2,562 08		132 00			134 61			2,828 69
Second district.....	2,284 23	75 00					840 10	352 00	3,551 33
Fifth district.....							298 41	76 00	374 41
Sixth district.....	697 16				18 00		332 40	100 00	1,147 56
Total.....	5,543 47	75 00	132 00		18 00	134 61	1,470 91	528 00	7,901 99
MONTANA.									
Montana.....	226 64	71 50							298 14
NEBRASKA.									
Nebraska.....	1,205 14	48 39							1,253 53
NEVADA.									
Nevada.....		91 00				116 73	206 00		413 73
NEW HAMPSHIRE.									
First district.....	86 52								86 52
Second district.....	93 50								93 50
Total.....	180 02								180 02

H.—Supplemental statement of expenses of assessing the internal-revenue taxes in the several collection-districts, &c.—Continued.

District.	Net compensa- tion.	Clerk-hire.	Stationery.	Printing and ad- vertising.	Postage and ex- press.	Rent of assess- sors.	Survey of dis- trictories.	Net compensa- tion of assist- ant assessors.	Net compensa- tion of store- keepers.	Total.
NEW JERSEY.										
First district	\$205 70									\$205 70
NEW YORK.										
Sixth district	1,366 04									1,366 04
Tenth district	71 08									71 08
Eleventh district	274 63	\$60 65								335 28
Twelfth district	28 76									28 76
Thirteenth district	26 05									26 05
Nineteenth district	82 42	19 78	\$12 00					\$57 50		171 70
Twenty-second district	15 96									15 96
Twenty-third district	82 32									82 32
Twenty-fifth district	114 05	102 52						99 25		315 82
Twenty-seventh district	37 82									37 82
Twenty-eighth district	250 49									250 49
Twenty-ninth district	109 14									109 14
Total	2,458 76	182 95	12 00					156 75		2,810 46
NORTH CAROLINA.										
First district	63 76									63 76
Second district	33 29							782 80		816 09
Third district	28 10									28 10
Fourth district	63 21									63 21
Fifth district	103 67									103 67
Sixth district	123 43								\$532 00	655 43
Seventh district								31 36		31 36
Total	415 46							814 16	532 00	1,761 62
OHIO.										
First district	7,244 04									7,244 04
Third district	2,057 61									2,057 61
Fourth district	132 74				\$16 99					132 74
Fifth district	79 15							50 66		129 81

Sixth district	1,111 82	83 33					173 66	4 00	1,372 81
Seventh district	603 08								603 08
Eighth district		100 00					48 07		148 07
Ninth district	867 50						180 00		1,047 50
Tenth district	224 11								224 11
Eleventh district							115 98		115 98
Thirteenth district							54 00		54 00
Fourteenth district	28 48	12 72		3 00	\$13 82		176 67		234 69
Sixteenth district	31 96							192 03	223 96
Seventeenth district	31 66								31 66
Eighteenth district	244 30								244 30
Total	12,656 45	183 33	12 72	19 99	13 82		799 04	196 00	13,831 35
OREGON.									
Oregon	12 15								12 15
PENNSYLVANIA.									
Second district	98 50								98 50
Fifth district	1 14								1 14
Sixth district	54 40								54 40
Seventh district							110 21		110 21
Eighth district								200 00	200 00
Eleventh district	7 82								7 82
Thirteenth district	21 39								21 39
Fourteenth district	105 10								105 10
Fifteenth district	1,045 07	39 00		54	26 92				1,111 53
Sixteenth district	16 25								16 25
Seventeenth district	17 94								17 94
Eighteenth district	22 01							64 00	86 01
Twentieth district	41 13								41 13
Twenty-first district	817 46							108 00	925 46
Twenty-second district	444 14								444 14
Twenty-third district	711 16								711 16
Twenty-fourth district	419 83								419 83
Total	3,823 34	39 00		54	26 92		110 21	372 00	4,372 01
SOUTH CAROLINA.									
First district	130 49								130 49
Second district	144 23								144 23
Third district		420 00							420 00
	274 72	420 00							694 72
TENNESSEE.									
Third district							130 00		130 00
Fourth district	200 95						168 20	2,612 96	2,982 11

WEST VIRGINIA.									
First district.....	58 56								58 56
Second district.....	579 81								579 81
Total.....	638 37								638 37
WISCONSIN.									
First district.....	869 86								869 86
Second district.....	335 56								335 56
Third district.....	47 26					10 45			57 71
Sixth district.....	20 07								20 07
Total.....	1,272 75					10 45			1,283 20

RECAPITULATION.

Alabama.....	1,188 56	694 00					3,771 38		5,653 94
Arkansas.....	187 27	40 00		\$37 50	41 05	60 00	1,168 23		1,534 05
California.....	1,866 23						84 18		1,950 41
Connecticut.....	228 23						100 30		328 53
Dakota.....			3 75				483 75		487 50
Delaware.....	36 76								36 76
Florida.....							1,410 00		1,410 00
Georgia.....							146 82		146 82
Idaho.....	45 50						300 54		346 04
Illinois.....	17,158 41	16 13	43 54		1 00	83 33	976 81	797 00	19,076 22
Indiana.....	6,305 62	50 00					127 86	493 00	6,976 48
Iowa.....	238 21			4 50			163 71	407 22	813 64
Kentucky.....	6,874 77					380 00	274 90	1,378 00	8,907 67
Louisiana.....	1,090 55				6 50		1,336 62		2,433 67
Maryland.....	1,443 12		16 49			6 06			1,465 67
Massachusetts.....	976 32	17 00						600 00	1,593 32
Michigan.....	434 57							208 00	966 11
Mississippi.....							323 54		757 93
Missouri.....	5,543 47	75 00	132 00		18 00	134 61	1,470 91	528 00	7,901 99
Montana.....	226 64	71 50							298 14
Nebraska.....	1,205 14	48 39							1,253 53
Nevada.....		91 00				116 73	206 00		413 73
New Hampshire.....	180 02								180 02
New Jersey.....	205 70								205 70
New York.....	2,458 76	182 95	12 00				156 75		2,810 46
North Carolina.....	415 46						814 16	532 00	1,761 62
Ohio.....	12,656 45	183 33	12 72		19 99	13 82	799 04	196 00	13,881 35
Oregon.....	12 15								12 15
Pennsylvania.....	3,825 34		39 00		54	26 92	110 21	372 00	4,372 01
South Carolina.....	274 72	420 00							694 72

H.—*Supplemental statement of expenses of assessing the internal-revenue taxes in the several collection-districts, &c.*—Continued.

RECAPITULATION—Continued.

District.	Net compensa- tion.	Clerk-hire.	Stationery.	Printing and ad- vertising.	Postage and ex- press.	Rent of assessor's.	Survey of dis- tilleries.	Net compensa- tion of assistant assessors.	Net compensa- tion of store- keepers.	Total.
Tennessee	\$1,508 00						\$9 90	\$1,379 72	\$3,239 31	\$6,136 93
Texas	27 47	\$138 19	\$23 45		\$71 24	\$68 89		2,242 17		2,571 41
Utah		225 00						968 40		1,193 40
Vermont								86 07		86 07
Virginia	1,859 87	35 00	20 25		9 35	17 20		2,015 69	123 76	4,081 12
Washington	31 68									31 68
West Virginia	638 37									638 37
Wisconsin	1,272 75						10 45			1,283 20
Total	70,414 11	2,287 49	303 20	\$42 00	167 67	907 56	20 35	21,675 69	8,874 29	104,692 36

I.—Statement of the expenses of collecting internal-revenue taxes in the several collection-districts, showing the salaries, commissions, and special allowances of the collectors; the office expenses which are paid out of the commissions and special allowances of the collectors; the assessments and collections; and the amount paid to store-keepers, from July 1, 1873, to June 30, 1874.

District.	Compensation by salary and commissions.	Compensation by special allowance.		Stationery and blank-books.	Postage.	Express and depositing money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.	Compensation of storekeep- ers.
		Salary.	Expenses.									
ALABAMA.												
First district.....		\$3, 000 00	\$5, 952 76	\$194 06		\$3 00	\$239 50	\$9, 389 32	\$5, 952 76	\$103, 698 20	\$52, 043 19	.....
Second district.....	*\$168 95	3, 000 00	7, 070 69	207 93	\$13 75	5 65	238 50	10, 695 52	7, 326 06	71, 630 76	42, 511 02	.....
Third district.....	*4, 371 39	2, 500 00	4, 093 55	101 99	.....	11 95	170 25	11, 249 13	*9, 699 51	34, 845 32	35, 183 26	\$1, 268 00
Total.....	4, 540 34	8, 500 00	17, 117 00	504 03	13 75	20 60	638 25	31, 333 97	22 978 33	210, 174 28	129, 737 47	1, 268 00
ARIZONA.												
Arizona		2, 500 00	1, 550 00	71 70	.....	.....	125 00	4, 246 70	1, 550 00	14, 875 65	11, 234 59	.....
ARKANSAS.												
First district	*254 11	2, 500 00	3, 250 00	113 15	42 80	19 95	62 00	6, 242 01	3, 310 00	26, 633 60	18, 984 82	.....
Second district	*396 10	2, 500 00	3, 409 00	37 21	11 34	2 25	.....	6, 355 90	3, 789 00	33, 204 92	26, 402 93	.....
Third district.....	*400 97	2, 500 00	3, 214 00	63 83	.....	7 40	97 00	6, 283 20	3, 214 00	38, 108 08	30, 405 15	240 00
Total.....	1, 051 18	7, 500 00	9, 873 00	214 19	54 14	29 60	159 00	18, 881 11	10, 313 00	97, 946 60	75, 792 90	240 00
CALIFORNIA.												
First district.....	*2, 337 10	4, 500 00	38, 200 00	391 44	42 09	300 33	820 33	46, 591 29	38, 320 17	2, 403, 880 06	2, 262, 713 81	12, 405 00
Second district.....			2, 310 47	.....	.....	.....	.....	2, 310 47	.....	.....	.....	.....
Third district .....			.....	.....	.....	.....	.....	.....	.....	.....	535 65	.....
Fourth district.....		3, 000 00	10, 130 00	229 93	.....	129 34	464 95	13, 954 22	11, 661 00	276, 411 67	146, 880 31	.....
Fifth district	*199 98	3, 000 00	8, 280 00	156 81	25 00	90 49	219 44	11, 971 72	8, 755 00	129, 652 24	72, 247 36	.....
Total.....	2, 537 08	10, 500 00	58, 920 47	778 18	67 09	520 16	1, 504 72	74, 827 70	58, 736 17	2, 809, 943 97	2, 482, 377 13	12, 405 00
COLORADO.												
Colorado.....		2, 500 00	6, 324 00	107 59	4 45	.....	299 00	9, 235 04	6, 349 00	90, 939 66	64, 855 39	.....

* Compensation which belongs to previous fiscal years not before adjusted.

† This item includes all kinds of stamps furnished to collectors, except adhesive stamps, in addition to the assessment lists.

I.—Statement of the expenses of collecting internal-revenue taxes in the several collection-districts, &c.—Continued.

District.	Compensation by salary and commissions.	Compensation by special allowance.		Stationery and blank-books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.	Compensation of store-keep- ers.
		Salary.	Expenses.									
CONNECTICUT.												
First district.	*\$387 93	\$3,500 00	\$7,950 00	\$176 83	.....	\$7 46	\$46 50	\$12,068 72	\$7,950 00	\$484,423 17	\$367,211 47	\$5,360 00
Second district.	*415 88	3,000 00	6,699 57	176 09	.....	8 64	47 17	10,347 35	7,281 74	320,353 73	192,087 63	.....
Fourth district. ....	.....	835 60	1,133 33	.....	.....	.....	.....	1,968 93	1,141 67	16,844 65	21,079 93	.....
Total.	803 81	7,335 60	15,782 90	352 92	.....	16 10	93 67	24,385 00	16,373 41	821,624 55	580,379 03	5,360 00
DAKOTA.												
Dakota.	*2,128 63	1,600 00	1,866 75	38 53	.....	23 65	172 50	6,030 06	*2,447 45	20,790 42	11,592 41	.....
DELAWARE.												
Delaware. ....	.....	3,000 00	5,900 00	8 32	\$0 60	43 54	.....	8,952 46	5,989 41	361,571 17	357,653 97	.....
DISTRICT OF COLUMBIA.												
District of Columbia	*619 30	3,000 00	4,930 00	46 77	.....	.....	88 50	8,684 57	4,930 00	129,316 50	115,573 57	.....
FLORIDA.												
Florida.	*1,828 29	3,000 00	6,723 13	156 01	31 44	9 75	323 75	12,072 37	6,723 13	116,117 21	121,242 49	.....
GEORGIA.												
First district. ....	.....	3,000 00	4,749 99	77 48	.....	.....	144 87	7,972 34	4,772 64	104,285 16	55,610 72	.....
Second district. ....	.....	3,000 00	7,772 38	108 30	4 90	32 05	139 50	11,057 13	7,772 38	96,678 68	71,031 91	.....
Third district. ....	.....	3,000 00	8,131 50	61 79	.....	.....	15 00	11,208 29	8,161 50	97,974 16	87,595 98	.....
Fourth district.	*313 33	3,000 00	8,571 48	179 45	1 50	150 30	37 00	12,253 26	8,571 48	203,716 92	176,573 69	8,322 00
Total.	313 53	12,000 00	29,225 35	427 02	6 40	182 35	336 37	42,491 02	29,278 00	502,654 92	390,812 30	8,322 00
IDAHO.												
Idaho. ....	.....	2,500 00	3,580 00	47 39	.....	27 10	197 00	6,351 49	3,580 00	22,496 30	18,742 44	1,565 00

ILLINOIS.												
First district	25,118 92			418 89		30 30	54 00	25,622 11	20,618 92	6,876,904 57	6,579,587 31	18,505 00
Second district	*641 41	2,500 00	2,865 72	31 78			36 60	6,075 51	2,865 62	70,311 54	56,279 56	
Third district	*232 61	3,500 00	4,582 62	192 99	19 25	8 23	56 00	8,591 70	4,834 31	384,839 85	314,715 24	2,480 00
Fourth district		4,500 00	5,866 85	112 76		5 38	110 25	10,595 24	5,866 88	1,129,608 80	984,958 64	4,550 00
Fifth district		4,500 00	10,128 18	225 61	9 00	12 07	62 00	14,936 86	10,128 78	5,309,645 25	4,683,980 05	18,406 00
Sixth district	*2,833 05	3,000 00	3,365 05	38 63	96 68	1 88	77 25	9,412 54	3,495 05	516,348 93	355,221 65	1,788 00
Seventh district	*954 20	2,500 00	3,155 64	54 68		1 98	84 10	6,750 60	3,157 50	58,480 51	72,070 48	2,896 00
Eighth district		4,500 00	7,520 18	162 56		14 24	130 51	12,327 49	7,520 18	1,897,572 71	1,609,774 65	8,438 00
Ninth district	*247 24	2,500 00	3,409 50	72 30		3 21	103 75	6,336 00	3,259 50	61,378 80	52,352 11	
Tenth district	*6,214 27	2,500 00	4,427 06	126 91			112 50	13,389 74	4,427 06	78,207 84	58,237 49	1,353 00
Eleventh district	*1,578 02	2,000 00	2,250 80	41 71			72 50	5,943 03	2,250 80	25,489 79	23,354 85	
Twelfth district		3,000 00	3,975 75	56 09			155 15	7,186 99	3,975 75	658,697 20	523,172 63	1,328 00
Thirteenth district	*1,123 48	2,000 00	3,150 00	55 97	21 00		126 00	6,476 45	3,150 00	58,212 03	37,667 27	464 00
Total	38,943 20	37,000 00	54,697 35	1,590 88	145 93	77 29	1,180 61	133,635 26	75,550 35	16,925,697 82	15,351,371 93	60,213 00
INDIANA.												
First district	-10,392 80			170 64		4 98	199 00	10,767 42	5,892 80	770,865 82	750,490 29	4,904 00
Second district		2,500 00	3,500 00	118 93	4 80	100 10	67 50	6,291 33	3,500 00	66,072 62	54,695 22	3,512 00
Third district	7,750 00			132 96		5 75	167 00	8,055 71	3,272 00	473,876 50	451,974 86	2,532 00
Fourth district	11,240 47			123 78	1 28	3 53	84 00	11,453 06	6,740 47	2,267,829 67	1,975,007 61	10,224 00
Fifth district	*549 10	2,000 00	1,624 75	49 46		50	33 00	4,256 81	1,730 00	51,052 20	30,173 29	482 00
Sixth district	16,155 73	1502 75	141 96			4 36	109 75	7,464 55	3,525 00	287,932 60	308,239 86	1,453 00
Seventh district	9,332 01		229 41			27 55	121 37	9,710 34	4,656 65	491,518 50	687,144 28	5,030 00
Eighth district	6,430 89		119 22	50		4 61	152 30	6,707 52	1,930 89	459,073 01	390,227 45	1,292 00
Ninth district		2,500 00	2,980 00	61 36		4 00	79 38	5,624 74	2,980 00	88,717 17	79,666 37	100 00
Tenth district	*10 77	2,500 00	2,600 00	2 60			113 75	5,227 12	2,640 00	76,828 26	63,742 12	
Eleventh district		2,500 00	2,799 75	95 38		2 50	60 00	5,457 63	2,799 75	491,518 50	687,144 28	5,030 00
Total	51,861 77	12,502 75	14,054 50	1,245 70	6 58	157 88	1,187 05	81,016 23	39,667 56	5,525,284 85	5,478,705 63	34,559 00
IOWA.												
First district	*1,445 55	2,500 00	2,705 74	106 67	60 00	23 72	92 50	6,934 18	3,314 91	289,819 14	249,630 88	412 00
Second district		2,500 00	3,543 64	111 99	81	5 30	105 20	6,266 94	3,551 97	372,587 27	208,426 28	
Third district		3,000 00	4,007 55	245 39			194 50	7,447 44	4,755 00	372,771 26	344,374 02	
Fourth district	*370 58	2,250 00	3,950 45	90 85	16 63	6 40	156 75	6,841 46	3,939 20	75,607 26	59,110 18	
Fifth district	*2,623 95	2,500 00	3,373 10	96 51	36 80	46 40	234 50	8,911 26	3,373 10	90,617 83	91,707 35	
Sixth district	*1,031 77	2,250 00	3,035 00	93 52	117 63	5 28	739 15	7,272 35	3,692 53	117,743 93	78,062 84	
Total	5,471 85	15,000 00	20,615 48	744 93	231 87	87 10	1,522 60	43,673 83	22,626 71	1,319,146 69	1,031,311 55	412 00
KANSAS.												
Kansas	30,225 37	3,000 00	7,359 95	214 89	193 54	89 18	323 00	14,205 93	*9,101 58	287,745 48	214,681 66	225 00

* Compensation which belongs to previous fiscal years not before adjusted.

† Two collectors in office during the fiscal year, the first receiving salary and commissions and the second salary and expenses.

‡ This item includes all kinds of stamps furnished to collectors, except adhesive stamps, in addition to the assessment lists.

I.—Statement of the expenses of collecting internal-revenue taxes in the several collection-districts, &c.—Continued.

District.	Compensation by salary and commissions.	Compensation by special allowance.		Stationery and blank-books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.	Compensation of store-keepers.
		Salary.	Expenses.									
KENTUCKY.												
First district†	\$1,875 00		\$3,304 00	\$168 06	\$16 05	\$12 25		\$5,375 36	\$3,319 55	\$164,767 65	\$127,059 16	\$2,504 00
Second district†	15,413 18	\$1,747 25	3,045 82	112 17	65 20	37 20		20,420 82	4,849 32	292,184 32	152,755 17	15,459 84
Third district		2,500 00	2,385 00	68 49			\$34 00	4,987 49	2,385 00	33,371 34	24,550 15	
Fourth district	*8,603 52	*387 36	*693 77	308 95	3 02	538 20	324 00	10,858 82	5,523 82	676,926 70	558,599 91	54,463 00
Fifth district	*18,461 96	4,500 00	8,572 00	156 11			37 00	31,777 07	134,975 90	2,086,137 38	2,064,996 72	26,302 00
Sixth district		4,500 00	9,995 75	630 90	70	7 30	40 00	15,174 65	9,995 75	2,243,800 61	2,003,132 06	34,781 00
Seventh district	*1,715 89	4,500 00	7,918 99	351 93			115 00	14,601 81	111,257 54	1,689,663 91	1,434,405 34	67,646 00
Eighth district		2,500 00	5,050 00	368 10		2 25	35 00	7,955 35	5,050 00	208,229 39	167,206 54	31,133 00
Ninth district		2,500 00	4,799 41	117 27	5 02	148 05	52 00	7,621 75	4,986 02	173,031 91	137,914 67	3,692 00
Total	46,069 55	23,134 61	45,764 74	2,281 98	89 99	745 25	687 00	118,773 12	82,342 90	7,568,113 21	6,670,619 72	235,980 84
LOUISIANA.												
First district		4,500 00	14,614 14	64 14	7 10	3 42	190 25	19,379 05	14,619 34	940,597 82	886,595 15	7,890 00
Second district	*3,359 57	3,000 00	5,788 00	90 11	7 87	270 14	393 20	11,908 89	8,004 73	107,084 96	57,231 93	
Third district	*2,257 17	3,000 00	6,150 00	60 20	10 60	633 71	410 50	12,522 18	17,849 89	76,548 96	48,040 32	
Total	4,616 74	10,500 00	26,552 14	214 45	25 57	907 27	993 95	43,810 12	30,473 96	1,124,231 74	991,867 40	7,890 00
MAINE.												
First district		2,500 00	1,850 00				17 00	4,367 06	1,856 25	75,316 04	65,908 59	240 00
Second district		2,000 00	2,305 02	82 11		1 50	40 00	4,428 63	2,381 68	25,184 43	20,341 71	
Third district		2,000 00	1,318 75	26 51	28 41	2 40	22 74	3,398 81	1,318 75	17,879 77	12,367 78	
Fourth district	*175 00	2,000 00	1,500 00	29 92	6 00	2 47	29 34	3,742 73	1,500 00	24,391 72	14,044 10	
Fifth district	*150 04	2,000 00	1,361 85	43 50		3 50	31 00	3,589 89	1,361 85	17,007 74	15,346 93	
Total	325 04	10,500 00	8,335 62	182 04	34 41	9 87	140 08	19,527 06	8,418 53	159,779 70	128,009 11	240 00
MARYLAND.												
First district		3,000 00	9,432 60	338 85	1 45	50	247 70	13,021 10	9,432 60	860,889 28	748,226 32	5,740 00
Third district		4,500 00	17,485 18	141 90		10 00	66 75	22,203 83	16,500 00	1,459,938 81	1,399,544 74	5,655 00
Fourth district	*294 56	2,500 00	3,900 00	117 67		29 90	54 67	6,896 80	3,925 50	97,873 99	79,261 93	3,072 00
Fifth district	*77 13	3,000 00	5,600 00	79 93	4 50	54 10	146 25	8,961 91	5,600 00	121,271 84	127,819 95	3,225 00
Total	371 69	13,000 00	36,417 78	678 35	5 95	94 50	515 37	51,083 64	35,458 10	2,539,973 92	2,354,852 94	17,692 00

MASSACHUSETTS.												
First district	*256 58	2,500 00	2,524 75	42 08	5 96	36 00	5,365 37	2,524 75	38,625 14	35,028 30		
Second district	*874 93	2,500 00	2,897 63	106 08	6 00	3 89	48 87	2,897 63	25,627 83	22,332 88		
Third district	*446 72	4,500 00	9,771 05	136 19	7 93	69 00	14,930 89	10,631 55	1,259,292 38	1,104,074 57	7,300 00	
Fourth district	*591 16	3,500 00	9,453 34	71 83	3 97	85 75	13,706 05	9,453 34	417,712 56	355,493 69	1,800 00	
Fifth district		3,500 00	4,000 00			24 00	7,524 00	4,100 00	390,620 13	312,272 40	2,592 00	
Sixth district	*217 63	3,500 00	6,230 80	33 44	1 91	26 00	9,999 83	6,220 80	600,456 94	549,211 74	4,854 00	
Seventh district	*410 80	2,500 00	5,000 00	33 14	7 31	24 37	7,975 62	5,063 15	54,197 29	46,438 75		
Eighth district	*355 00	2,500 00	2,780 13	92 55		36 00	5,763 68	2,842 63	61,719 92	54,258 51		
Ninth district	*871 36	2,500 00	4,900 00	55 25	6 51	33 87	8,366 99	4,950 00	31,726 38	32,825 61		
Tenth district	*23 91	3,500 00	5,000 00	151 51	6 79	28 20	8,710 41	5,000 00	253,439 17	268,948 97	2,505 00	
Total	4,048 14	31,000 00	52,547 70	722 07	6 00	44 27	412 06	88,780 24	53,684 15	3,163,417 74	2,780,885 42	19,051 00
MICHIGAN.												
First district	*1,107 56	4,500 00	6,825 00	44 86			12,477 42	7,413 36				2,192 00
Second district	*429 41	2,500 00	2,737 68	7 80	49 00	40 40	5,860 99	3,312 68	116,823 73	77,235 17		
Third district	*506 84	2,500 00	4,325 00	112 12	17 81	4 43	133 90	7,600 15	4,325 00	350,640 73	270,283 83	
Fourth district		2,500 00	3,413 57	42 86		1 45	134 50	6,092 38	3,413 57	103,520 08	90,644 87	
Fifth district	*1,392 32	2,000 00	2,700 00	75 26	92 47	6 00	68 35	6,334 40	3,197 75	115,407 95	63,095 74	1,064 00
Sixth district		2,500 00	5,228 60	84 55		5 14	30 50	7,848 79	5,228 60	183,677 58	155,094 23	
Total	3,496 13	16,500 00	25,229 85	367 45	159 28	57 47	403 95	46,214 13	26,890 96	900,070 07	656,353 84	3,256 00
MINNESOTA.												
First district		2,500 00	4,950 00	38 37			229 50	7,717 87	4,950 00	84,500 32	77,564 72	
Second district	*178 30	2,500 00	5,575 00	201 95	40	15 00	271 30	8,741 95	6,600 00	153,067 97	151,927 30	
Total	178 30	5,000 00	10,525 00	240 32	40	15 00	500 80	16,459 82	11,550 00	237,680 29	229,492 02	
MISSISSIPPI.												
First district	*419 30	2,500 00	3,562 12	236 45	29 80	*5,374 03	230 00	12,351 70	13,834 62	23,120 51	18,316 98	
Second district		2,500 00	6,290 67	189 32			420 94	9,400 93	6,453 18	19,962 70	31,927 47	
Third district	*351 42	2,500 00	4,250 00	257 91	52 69		348 75	7,760 77	4,635 26	46,670 74	29,243 77	
Total	770 72	7,500 00	14,102 79	683 68	82 49	5,374 03	999 69	29,513 40	14,923 06	89,753 95	79,488 22	
MISSOURI.												
First district		4,500 00	18,895 72	442 25	15 00	15 50	114 75	23,983 22	20,452 99	2,977,825 16	2,568,715 48	11,465 00
Second district	*1,944 42	2,500 00	5,588 50	37 83	105 35	44 88	312 90	10,533 88	7,010 76	148,066 90	111,094 74	1,180 00
Third district	*5 92	2,500 00	3,232 50	40 83	1 89		115 12	5,895 56	3,232 50	117,633 09	98,481 66	2,052 00
Fourth district	*41 36	2,500 00	3,777 80	90 15	10 50	3 92	148 50	6,172 23	3,390 30	275,620 97	199,287 37	
Fifth district	*4,210 80	2,500 00	7,014 16	195 69	312 14	16 55	863 50	15,112 84	10,050 72	136,562 62	121,367 44	554 00
Sixth district		3,000 00	8,209 00	215 66	87 00	11 02	220 00	11,733 68	8,436 43	353,765 66	349,974 19	10,871 00
Total	6,201 80	17,500 00	46,308 68	1,022 41	531 88	91 87	1,774 77	73,431 41	52,573 70	4,009,474 40	3,448,920 88	24,652 00

* Compensation which belongs to previous fiscal years not before adjusted.

† Accounts for the whole fiscal year not received up to November 1, 1874.

‡ This item includes all kinds of stamps furnished to collectors, except adhesive stamps, in addition to the assessment lists.

§ Two collectors in office during the year, the first receiving salary and commission, and the second salary and expenses.

I.—Statement of the expenses of collecting internal-revenue taxes in the several collection-districts, &c.—Continued.

District.	Compensation by salary and commissions.	Compensation by special allowance.		Stationery and blank-books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.	Compensation of store-keep- ers.
		Salary.	Expenses.									
MONTANA.												
Montana.....		\$3,000 00	\$5,700 00	\$197 47	\$7 80	\$71 01	\$120 50	\$9,096 78	\$5,631 00	\$50,388 92	\$29,027 76	\$1,170 00
NEBRASKA.												
Nebraska.....		3,000 00	8,716 85	317 69			74 00	12,108 54	8,844 45	386,039 80	275,868 28	2,005 00
NEVADA.												
Nevada.....	*\$5,195 70	3,500 00	6,552 00	50 61	5 00	207 35	293 50	15,804 25	8,836 34	57,946 67	59,028 65	
NEW HAMPSHIRE.												
First district.....	5,313 05			59 58			33 50	5,406 13	2,340 00	190,528 21	172,170 39	1,252 00
Second district.....		2,500 00	2,075 00	32 55			18 00	4,625 55	2,093 63	58,704 00	55,272 93	
Third district.....		2,000 00	1,700 00	47 09		3 86	37 75	3,788 70	1,700 00	27,436 60	20,098 38	
Total.....	5,313 05	4,500 00	3,775 00	139 22		3 86	89 25	13,820 38	6,133 63	276,668 81	250,541 70	1,252 00
NEW JERSEY.												
First district.....		2,500 00	3,700 00	90 47		3 19	51 25	6,344 91	3,700 00	139,061 32	119,205 74	
Second district.....	*156 48	3,000 00	3,250 00	86 22	60		37 33	7,130 63	3,850 00	102,018 52	113,159 04	
Third district.....		3,500 00	7,338 50	22 06	52 00			10,912 56	7,401 84	307,742 73	286,863 90	180 00
Fourth district.....		3,000 00	4,276 45	91 00	28 26	47 16	45 65	7,488 52	4,276 45	203,224 88	198,227 38	
Fifth district.....	*831 54	4,500 00	14,250 00	152 11		3 65	45 75	19,783 05	14,250 00	1,102,597 15	1,025,859 71	
Total.....	988 02	16,500 00	33,414 95	441 86	80 86	54 00	179 98	51,659 67	33,478 29	1,854,644 60	1,748,315 77	180 00
NEW MEXICO.												
New Mexico.....	*1,662 68	2,500 00	4,450 00	40 62	10 16	10 31	270 00	8,943 77	5,452 62	36,597 71	17,717 84	
NEW YORK.												
First district.....	*125 00	4,500 00	29,746 87	324 87		9 60	44 30	34,750 64	29,746 87	3,808,804 13	3,738,344 34	9,600 00
Second district.....		4,500 00	23,947 98	236 52		4 78	62 40	28,751 68	23,948 06	2,009,520 42	1,921,752 54	
Third district.....		4,500 00	27,744 99	308 78		55 30	58 50	32,667 57	27,744 99	1,895,155 41	1,798,897 10	
Fourth district.....		1,125 00	4,787 89		1 02	19 50	57 60	5,991 01	4,787 89	470,682 77	402,928 47	

Eighth district		3,000 00	8,176 53	126 40		2 65		11,305 58	8,226 53	178,907 03	178,522 76
Ninth district	*226 60	3,000 00	10,073 10	64 52	1 52	1 70		13,367 44	10,073 10	675,858 89	631,137 86
Tenth district	*490 39	3,500 00	7,841 67	54 29		4 07		11,890 42	7,841 67	311,754 80	287,156 53
Eleventh district		2,500 00	4,676 25	108 63	25 00	51 39	46 34	7,407 61	4,874 39	72,838 37	80,678 91
Twelfth district		2,500 00	4,287 50	90 01	1 60	14 13	23 89	6,917 13	4,287 50	195,426 70	191,902 76
Thirteenth district†		951 41	972 61		80	4 40	25 00	1,954 22	972 61	59,382 80	34,100 39
Fourteenth district	*68 22	3,500 00	6,452 28	112 55		8 90	30 75	10,172 70	6,452 28	516,462 37	496,426 13
Fifteenth district		3,000 00	3,547 90	58 39		2 62	29 75	6,638 66	3,547 90	211,910 28	188,170 63
Sixteenth district	305 53	2,000 00	2,037 04	61 13		7 75	27 36	4,438 81	2,039 20	31,725 04	22,158 75
Seventeenth district	*1,100 89	2,000 00	2,101 34	60 01	3 00	2 97	26 25	5,296 46	2,101 34	32,210 36	22,603 84
Eighteenth district		2,000 00	3,140 00	63 93		14 55	70 13	5,288 61	3,515 00	76,062 19	65,522 35
Nineteenth district	*265 66	2,000 00	1,619 00	83 79		14 09	39 25	4,021 79	1,662 40	44,109 90	27,341 14
Twentieth district		2,000 00	2,150 00			31 30	32 00	4,213 30	2,150 00	58,224 64	46,562 54
Twenty-first district	6,466 14			58 99		4 23	19 50	6,548 66	2,907 23	308,244 26	299,587 30
Twenty-second district	*52 89	2,000 00	2,449 29	61 19		3 38	28 50	4,595 25	2,582 63	51,102 20	36,522 85
Twenty-third district	*133 77	3,000 00	4,936 29	58 12		3 31	13 00	8,144 49	4,936 29	272,082 08	234,265 79
Twenty-fourth district	9,422 86			96 22		6 56	28 75	9,554 39	4,922 86	624,870 01	573,567 29
Twenty-fifth district		2,000 00	2,067 64	51 40	32 19		29 50	4,180 73	2,067 64	54,296 35	63,229 53
Twenty-sixth district		2,500 00	3,493 90	111 48		1 72	27 00	6,134 10	3,493 90	201,470 06	185,051 89
Twenty-seventh district		2,750 00	4,655 69	48 24		30 30	48 25	7,532 48	4,655 69	167,690 01	150,716 05
Twenty-eighth district	8,087 79			23 85		1 49	27 50	8,140 63	3,909 11	427,432 72	436,504 91
Twenty-ninth district	*92 71	2,500 00	3,001 78	124 03		3 13	28 00	5,749 65	3,001 78	65,413 50	55,960 58
Thirtieth district		4,500 00	12,038 78	155 65		14 69	21 00	16,730 12	12,038 78	1,462,152 53	1,340,034 31
Thirty-second district		4,500 00	21,889 22	182 21		1 86	29 40	26,602 69	21,889 22	1,747,860 43	1,643,375 49
Total	26,838 45	70,326 41	197,835 54	2,725 20	65 13	320 37	873 92	298,985 02	210,376 86	15,729,640 25	15,153,043 03
NORTH CAROLINA.											
First district		2,500 00	3,957 73	124 42		20 00	44 50	6,646 65	3,971 77	53,085 68	19,330 24
Second district		2,750 00	3,876 64	137 57			67 00	6,831 21	3,878 89	56,104 92	27,423 45
Third district	*3,428 27	2,500 00	6,086 50	127 48	23 41		90 00	12,264 66	8,434 97	102,192 25	45,490 86
Fourth district	*1,096 56	3,000 00	11,949 50	276 40	13 53		116 00	16,451 99	12,194 83	534,777 31	500,054 31
Fifth district		3,000 00	10,132 17	123 22	1 29		51 00	13,307 68	10,259 67	621,479 48	603,496 36
Sixth district		3,000 00	10,140 27	313 99	13 50		74 50	13,542 26	10,140 27	280,213 69	228,285 12
Seventh district		2,500 00	5,850 00	60 70	15 00	4 60	81 00	8,511 30	6,379 35	28,145 93	33,546 14
Total	4,524 83	19,250 00	51,992 81	1,163 78	66 73	24 60	533 00	77,555 75	55,259 75	1,675,999 26	1,457,626 48
OHIO.											
First district		4,500 00	19,769 44	292 69	42 00	4 05	48 00	24,656 18	19,769 44	7,813,591 40	7,208,887 51
Third district	14,668 59			157 07	2 37	1 20	115 80	14,945 03	10,127 00	1,742,030 19	1,645,558 53
Fourth district	7,877 10			64 50		1 40	62 75	8,005 75	3,340 80	786,838 66	699,953 90
Fifth district	5,628 75			50 27		1 42	40 00	5,720 44	1,850 00	182,987 16	158,053 44
Sixth district	10,182 40			139 65	51 96	5 14	132 00	10,531 15	4,557 40	946,993 01	832,498 99
Seventh district	8,454 28			71 87			68 25	8,594 40	3,955 71	782,591 17	744,598 17
Eighth district	*540 52	2,000 00	1,875 20	42 23			82 50	4,540 45	1,875 20	44,621 50	31,538 65
Ninth district	8,800 00			55 23		1 10	82 00	8,938 33	4,300 00	764,746 03	651,007 04
											4,708 00

* Compensation which belongs to previous fiscal years not before adjusted.

† Accounts for the whole fiscal year not received up to November 1, 1874.

† This item includes all kinds of stamps furnished to collectors, except adhesive stamps, in addition to the assessment lists.

I.—Statement of the expenses of collecting internal-revenue taxes in the several collection-districts, &c.—Continued.

District.	Compensation by salary and commissions.	Compensation by special allowance.		Stationery and blank-books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.	Compensation of store-keepers.
		Salary.	Expenses.									
OHIO—Continued.												
Tenth district	*\$157 98	\$4,500 00	\$5,600 00	\$100 56		\$1 09	\$69 00	\$10,428 63	\$5,600 00	\$990,624 83	\$957,426 61	\$2,392 00
Eleventh district	7,717 61			429 83		2 00	96 25	8,245 69	3,217 61	595,442 33	556,025 06	1,464 00
Twelfth district	7,396 90			52 38	\$50 40	50	93 00	7,593 18	2,896 90	518,560 04	429,742 72	3,256 00
Thirteenth district	*1,568 46	2,500 00	2,910 00	128 08	71 34		111 00	7,288 88	2,957 92	195,115 59	90,701 52	
Fourteenth district	*432 09	2,500 00	1,975 00	50 97		1 90	52 50	5,012 46	1,975 63	64,410 85	56,103 71	2,504 00
Fifteenth district		2,500 00	2,624 70	65 93		1 73		5,192 41	2,624 70	95,394 69	84,068 09	
Sixteenth district	*344 32	2,500 00	3,174 75	161 73		31 79	64 40	6,276 99	3,177 40	91,165 04	83,450 65	3,908 00
Seventeenth district		2,500 00	2,611 14	84 92	6 50		66 25	5,268 81	2,611 14	137,560 30	109,331 60	1,144 00
Eighteenth district	*9 67	4,000 00	8,462 75	28 18			65 75	12,566 35	8,462 75	749,798 82	791,989 06	2,096 00
Nineteenth district	*49158	2,500 00	3,350 00	115 45		75	55 00	6,512 78	3,350 00	76,079 13	65,937 80	1,160 00
Total	74,270 25	30,000 00	52,352 98	2,111 54	224 57	54 12	1,304 45	160,317 91	86,649 60	16,578,550 74	15,196,871 05	71,989 00
OREGON.												
Oregon	509 89	2,500 00	5,374 68	93 99	14 14	3 00	7 25	8,502 95	5,937 47	99,994 79	49,665 56	
PENNSYLVANIA.												
First district	*1,289 19	4,500 00	19,700 00	174 62	1 00	4 34	50 40	25,719 55	19,700 00	1,244,730 56	1,286,256 60	3,280 00
Second district	*2,116 56	4,500 00	16,682 50	256 95	1 40	6 55	63 60	23,627 56	16,682 50	828,760 93	771,922 24	2,940 00
Fifth district	*324 98	3,000 00	7,900 00	27 97	10 00		56 75	11,319 70	7,900 00	329,837 89	215,929 36	
Sixth district	*451 09	3,000 00	8,364 44	92 68		5 44	20 12	11,933 77	8,364 80	282,765 35	266,250 19	
Seventh district		2,000 00	2,067 00	65 57		5 05	26 50	4,164 12	2,192 00	29,227 97	20,872 51	
Eighth district	*386 56	2,750 00	5,316 25	94 20	30	1 93	16 04	8,565 28	5,316 25	232,672 28	232,609 58	4,176 00
Ninth district		3,000 00	7,150 00	100 96			12 00	10,262 96	7,150 00	339,803 20	342,845 96	3,432 00
Tenth district		2,500 00	5,155 95	94 60		2 85	30 50	7,783 90	5,155 95	183,509 62	173,042 20	3,056 00
Eleventh district		2,500 00	4,589 73	90 12			80 75	7,260 60	4,589 73	137,119 82	119,359 24	
Twelfth district		2,500 00	4,824 50	241 76	14 00	7 61	40 75	7,628 62	4,837 00	293,706 75	228,205 43	1,284 00
Thirteenth district	*652 65	2,000 00	2,300 00	84 57	69 50		16 00	5,122 72	2,305 84	34,014 28	26,622 42	3,431 00
Fourteenth district	*171 49	2,500 00	4,462 83	24 23	50	4 50	52 13	7,215 63	4,538 45	106,807 80	103,662 58	4,292 00
Fifteenth district	*311 40	3,000 00	8,427 25	119 41		2 64	31 25	11,891 95	8,427 25	365,509 58	315,129 78	6,024 00
Sixteenth district	*222 34	2,500 00	4,336 50	203 32		7 87	60 80	7,330 83	4,834 68	161,017 66	136,859 18	13,250 00
Seventeenth district	*15 68	2,000 00	2,507 30	72 37		1 86	43 10	4,640 31	2,511 05	54,605 17	48,925 46	1,836 00
Eighteenth district	*77 64	2,000 00	2,650 00	33 26	75	5 38	47 25	4,814 28	2,666 50	90,380 98	73,580 93	3,100 00
Nineteenth district		2,500 00	4,938 38	170 39		4 02	71 50	7,624 29	4,938 38	122,958 51	84,598 05	
Twentieth district		2,500 00	4,300 00	47 98			53 83	6,901 81	4,300 00	118,088 15	92,272 66	2,715 00
Twenty-first district		3,500 00	4,824 36	1 60	1 00	8 87	51 25	8,387 08	5,124 36	431,620 62	411,014 34	12,748 00

Twenty-second district.....		4,000 00	8,315 04	134 20			57 00	12,506 24	8,315 04	777,358 33	753,709 43	2,152 00
Twenty-third district.....	*130 75	3,500 00	6,036 44	122 37	7 80		63 00	9,857 36	6,036 44	629,288 49	499,109 71	8,344 00
Twenty fourth district.....	*1,423 78	2,500 00	4,593 66	142 97		105 48	24 19	8,790 08	4,593 66	196,518 63	163,721 19	9,580 00
Total	7,574 11	62,750 00	139,442 13	2,396 10	106 25	174 39	965 71	213,408 69	140,479 88	6,890,361 54	6,366,499 04	85,640 00
RHODE ISLAND.												
First district.....		3,000 00	5,063 80	25 73		4 50	51 95	8,145 98	5,063 80	263,277 00	222,799 07	730 00
Second district.....		750 02	531 25		15 36			1,296 83	563 42	5,710 08	10,375 83	
Total		3,750 02	5,595 05	25 73	15 56	4 50	51 95	9,442 81	5,627 22	268,987 08	233,164 90	730 00
SOUTH CAROLINA.												
First district.....		2,500 00	3,135 00	187 43	10 16	74 00	432 50	6,339 09	3,135 00	31,644 65	16,672 51	
Second district.....		3,000 00	4,818 33	24 63		4 20	182 50	8,029 66	4,813 33	61,920 19	56,414 10	
Third district.....	*454 69	2,500 00	3,597 60	57 12	14 79		322 39	6,946 59	3,747 35	45,982 59	35,930 18	260 00
Total	454 69	8,000 00	11,550 93	269 18	24 95	78 20	937 39	21,315 34	11,700 68	139,553 43	109,016 79	260 00
TENNESSEE.												
First district.....	*283 13	2,000 00	3,132 40	97 13	6 00		63 00	5,581 66	3,132 40	28,915 37	16,954 55	776 00
Second district.....		2,500 00	3,970 00	12 46				6,482 46	3,970 00	54,216 11	42,263 59	1,252 00
Third district.....	*4,449 45	1,687 50	2,163 50	46 87	5 13			8,352 45	2,165 50	1,792 57	6,642 58	540 00
Fourth district.....	*1,441 22	2,500 00	3,929 74	263 25	34 40	10 65	167 50	8,346 76	5,423 97	241,577 17	149,561 36	34,693 00
Fifth district.....	*750 82	3,000 00	8,177 26	241 71	11 50	4 10	101 00	12,286 39	9,066 92	403,756 53	296,915 22	14,312 00
Sixth district.....	*755 03	2,250 00	4,018 75	177 39	6 00	7 25	87 25	7,301 67	4,554 39	121,079 32	37,361 15	1,252 00
Seventh district.....	*1,463 08	2,250 00	3,075 00	23 18			122 50	6,933 76	*3,921 46	99,185 63	61,285 89	
Eighth district.....	*233 34	3,000 00	5,537 98	95 41		2 95	163 00	9,032 68	5,537 99	106,858 33	76,463 82	
Total	9,376 07	19,187 50	34,004 63	957 40	63 03	24 95	704 25	64,317 83	37,772 63	1,057,381 23	687,448 16	52,825 00
TEXAS.												
First district.....	*423 92	3,000 00	7,479 65	857 31	4 11		247 00	12,011 99	7,998 35	133,532 20	92,542 97	
Second district.....		2,500 00	4,867 00	139 19	46 70	2 80	34 50	7,590 19	5,606 08	26,992 13	25,371 65	
Third district.....		3,000 00	6,350 00	518 65	30 17	39 53	375 00	10,313 35	6,478 14	121,086 32	80,045 04	352 00
Fourth district.....	*1,792 64	3,000 00	6,600 00	176 80			268 80	11,873 74	6,699 74	72,589 53	67,474 13	
Total	2,216 56	11,500 00	25,296 65	1,691 95	80 98	311 13	692 00	41,789 27	26,782 31	354,210 18	265,453 79	352 00
UTAH.												
Utah		2,500 00	3,613 67	99 58	4 40	98 00	121 00	6,436 65	3,613 67	60,110 09	42,831 46	

* Compensation which belongs to previous fiscal years not before adjusted.

† Accounts for the whole fiscal year not received up to November 1, 1874.

‡ This item includes all kinds of stamps furnished to collectors, except adhesive stamps, in addition to the assessment lists.

I.—Statement of the expenses of collecting internal-revenue taxes in the several collection-districts, &c.—Continued.

District.	Compensation by salary and commissions.	Compensation by special allowance.		Stationery and blank-books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.	Compensation of store-keep- ers.
		Salary.	Expenses.									
VERMONT.												
First district		\$1,172 00	\$700 00	\$6 11				\$1,878 11	\$700 00	\$12,469 16	\$5,463 54	
Second district		2,000 00	1,380 00	21 66			\$46 00	3,447 66	1,380 00	26,683 37	22,690 45	
Third district		2,200 00	1,889 20	52 11		\$10 33	59 25	4,210 89	1,889 20	54,224 68	30,598 24	
Total		5,372 00	3,969 20	79 88		10 33	105 25	9,536 66	3,969 20	93,377 21	58,752 23	
VIRGINIA.												
First district	*\$3,437 98	2,000 00	3,566 65	18 29	\$16 02	28 17	4 00	9,071 11	*5,751 14	44,063 14	20,301 01	
Second district		4,500 00	10,367 81	136 55	2 17	1 69	68 75	15,076 97	10,417 81	755,020 20	722,971 95	\$1,448 00
Third district		4,500 00	13,078 33	219 02	4 17	2 83	100 00	17,904 35	13,078 33	3,071,514 54	3,035,583 17	732 00
Fourth district		2,500 00	7,640 00	121 96		20 13	30 00	10,312 09	7,641 80	83,075 27	86,689 31	
Fifth district	*440 13	4,500 00	16,235 93	609 57	7 09	14 95	108 50	21,916 17	16,244 88	2,337,887 67	2,192,431 97	
Sixth district	*80 84	3,000 00	8,073 25	223 55	79 58	6 58	81 50	11,545 30	8,073 25	174,517 03	161,960 33	18,472 00
Seventh district	*398 22	2,500 00	4,125 00	110 53		10 70	126 25	7,270 70	4,125 00	83,079 38	66,333 67	4,847 00
Eighth district		2,500 00	4,300 00	77 62		24 60	33 25	6,935 47	4,300 00	43,377 42	35,190 06	
Total	4,357 17	26,000 00	67,386 97	1,517 09	109 03	109 65	552 25	100,032 16	69,632 21	6,592,534 65	6,321,461 47	25,499 00
WASHINGTON.												
Washington		2,500 00	3,775 00	82 51		85 56	70 00	6,513 07	4,092 50	33,865 13	18,464 39	
WEST VIRGINIA.												
First district	*17 83	3,000 00	4,566 66	78 85		16 35	149 00	7,822 69	4,591 66	285,110 38	270,123 40	
Second district		2,500 00	3,990 85	271 62			60 00	6,822 47	3,990 85	240,697 19	226,790 80	1,252 00
Third district	*1,081 76	2,000 00	2,482 38	100 67			93 50	5,758 31	2,482 38	30,252 09	19,427 77	
Total	1,099 59	7,500 00	11,039 89	451 14		16 35	302 50	20,409 47	11,064 89	556,059 66	516,341 97	1,252 00
WISCONSIN.												
First district		4,500 00	7,395 17	101 72			59 75	12,056 64	7,428 50	2,000,401 00	1,837,241 09	10,564 00
Second district	*431 65	2,500 00	5,700 00	140 40	2 98		83 70	8,858 73	5,700 00	223,100 54	167,721 72	1,664 00
Third district	*1,634 20	2,500 00	7,392 50	118 01		30	168 50	11,813 51	7,392 50	223,481 01	192,730 25	1,456 00
Fifth district			512 00					512 00				

Sixth district	2,500 00	4,625 00	118 88	3 48	118 95	7,366 31	4,625 00	100,872 93	83,554 13	.....	
Total	2,065 85	12,000 00	25,624 67	479 01	2 98	3 78	430 90	40,607 19	25,146 00	2,547,855 48	2,281,247 19	13,684 00
WYOMING.												
Wyoming	1,800 00	1,452 29	28 86	7 60	38 40	3,327 15	1,537 09	22,371 23	11,737 48	.....	

RECAPITULATION.

Alabama	4,540 34	8,500 00	17,117 00	504 03	13 75	20 60	638 25	31,333 97	22,978 33	210,174 28	129,737 47	1,268 00
Arizona		2,500 00	1,550 00	71 70			125 00	4,246 70	1,550 00	14,875 65	11,234 59	
Arkansas	1,051 18	7,500 00	9,873 00	214 19	54 14	29 60	159 00	18,881 11	10,313 00	97,946 60	75,792 30	240 00
California	2,537 08	10,500 00	58,920 47	778 18	67 09	520 16	1,504 72	74,827 70	58,736 17	2,809,943 97	2,482,377 13	12,405 00
Colorado		2,500 00	6,324 00	107 59	4 45		299 00	9,235 04	6,349 00	90,989 66	64,855 39	
Connecticut	803 81	7,335 60	15,782 90	352 92		16 10	93 67	24,385 00	16,373 41	831,624 55	580,379 03	5,360 00
Dakota	2,128 63	1,800 00	1,866 75	38 53		23 65	172 50	6,030 06	2,447 45	20,790 42	11,592 41	
Delaware		3,000 00	5,900 00	8 32	60	43 54		8,952 46	5,989 41	361,571 17	357,653 97	
District of Columbia	619 30	3,000 00	4,930 00	46 77			88 50	8,684 57	4,930 00	129,316 50	115,573 57	
Florida	1,822 29	3,000 00	6,723 13	156 01	31 44	9 75	323 75	12,072 37	6,723 13	116,117 21	121,242 49	
Georgia	313 53	12,000 00	29,225 35	427 02	6 40	182 35	336 37	42,491 02	29,278 00	502,654 92	390,812 30	8,332 00
Idaho		2,500 00	3,580 00	47 39		27 10	197 00	6,351 49	3,580 00	22,496 30	18,742 44	1,565 00
Illinois	38,943 20	37,000 00	54,697 35	1,590 88	145 93	77 29	1,180 61	133,635 26	75,550 35	16,925,697 82	15,351,371 93	60,213 00
Indiana	51,861 77	12,502 75	14,054 50	1,245 70	6 58	157 88	1,187 05	81,016 23	39,667 56	5,525,284 85	5,478,705 63	34,559 00
Iowa	5,471 85	15,000 00	20,615 48	744 93	231 87	87 10	1,522 60	43,673 84	22,626 71	1,319,146 69	1,031,311 55	412 00
Kansas	3,025 37	3,000 00	7,359 95	214 89	193 54	89 18	323 00	14,205 93	9,101 58	287,745 48	214,681 66	225 00
Kentucky	46,069 55	23,134 61	45,764 74	2,281 98	89 99	745 25	687 00	118,773 12	82,342 90	7,568,113 21	6,670,619 72	235,989 84
Louisiana	4,616 74	10,500 00	26,552 14	214 45	25 57	907 27	993 95	43,810 12	30,473 96	1,124,231 74	991,867 40	7,890 00
Maine	325 04	10,500 00	8,335 62	182 04	34 41	9 87	140 08	19,527 06	8,418 53	159,779 70	128,009 11	240 00
Maryland	371 69	13,000 00	36,417 78	678 35	5 95	94 50	515 37	51,083 64	35,458 10	2,539,973 92	2,354,852 94	17,692 00
Massachusetts	4,048 14	31,000 00	52,547 70	722 07	6 00	44 27	412 06	88,780 24	53,684 15	3,163,417 74	2,780,885 42	19,051 00
Michigan	3,496 13	16,500 00	25,229 85	367 45	159 28	57 47	403 95	46,214 12	26,890 96	900,070 07	635,353 84	3,256 00
Minnesota	178 30	5,000 00	10,525 00	240 32	40	15 00	500 80	16,459 82	11,550 00	237,568 29	229,492 02	
Mississippi	770 72	7,500 00	14,102 79	683 68	82 49	5,374 03	999 69	29,513 40	14,923 06	89,753 95	79,488 22	
Missouri	6,201 80	17,500 00	46,308 68	1,022 41	531 88	91 87	1,774 77	73,431 41	52,573 70	4,009,474 40	3,448,920 88	24,652 00
Montana		3,000 00	5,700 00	197 47	7 80	71 01	120 50	9,096 78	5,731 00	50,388 92	29,027 76	1,170 00
Nebraska		3,000 00	8,716 85	317 69			74 00	12,108 54	8,844 45	386,039 80	275,868 28	2,005 00
Nevada	5,195 79	3,500 00	6,552 00	50 61	5 00	207 35	293 50	15,804 25	8,836 34	57,946 67	59,028 65	
New Hampshire	5,313 05	4,500 00	3,775 00	139 22		3 86	89 25	13,820 38	6,133 63	276,668 81	250,541 70	1,252 00
New Jersey	988 02	16,500 00	33,414 95	441 86	80 86	54 00	179 98	51,659 67	33,478 29	1,854,644 60	1,748,315 77	180 00
New Mexico	1,662 68	2,500 00	4,450 00	40 62	10 16	10 31	270 00	8,943 77	5,452 62	36,597 71	17,717 84	
New York	26,838 45	70,326 41	197,835 54	2,725 23	65 13	320 37	873 92	298,985 02	210,376 86	15,729,640 25	15,153,043 03	22,720 50
North Carolina	4,524 83	19,230 00	51,992 81	1,163 78	66 73	24 60	533 00	77,555 75	55,259 75	1,675,999 26	1,457,626 48	42,610 00
Ohio	74,270 25	30,000 00	52,352 98	2,111 54	224 57	54 12	1,304 45	160,317 91	86,649 60	16,578,550 74	15,196,871 05	71,989 00
Oregon	509 89	2,500 00	5,374 68	93 99	14 14	3 00	7 25	8,502 95	5,937 47	99,994 79	49,665 56	
Pennsylvania	7,574 11	62,750 00	139,442 13	2,396 10	106 25	174 39	965 71	213,408 69	140,479 88	6,890,361 54	6,366,499 04	85,640 00
Rhode Island		3,750 02	5,595 05	25 73	15 56	4 50	51 95	9,442 81	5,627 22	268,987 08	233,164 90	730 00
South Carolina	454 69	8,000 00	11,550 93	269 18	24 95	78 20	937 39	21,315 34	11,700 68	139,553 43	109,016 79	260 00
Tennessee	9,376 07	19,187 50	34,004 63	957 40	63 03	24 95	704 25	64,317 83	37,772 63	1,057,381 23	687,448 16	52,625 00

* Compensation which belongs to previous fiscal years, not before adjusted.

† This item includes all kinds of stamps furnished to collectors, except adhesive stamps, in addition to the assessment lists.

I.—Statement of the expenses of collecting internal-revenue taxes in the several collection-districts, &c.—Continued.

RECAPITULATION—Continued.

District.	Compensation by salary and commissions.	Compensation by special allowance.		Stationery and blank-books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.	Compensation of store-keepers.
		Salary.	Expenses.									
Texas.....	\$2,216 56	\$11,560 00	\$25,296 65	\$1,691 95	\$80 98	\$311 13	\$692 00	\$41,789 27	\$26,782 31	\$354,210 18	\$265,453 79	\$352 00
Utah.....		2,500 00	3,613 67	99 58	4 40	98 00	121 00	6,436 65	3,613 67	60,110 09	42,831 46	
Vermont.....		5,372 00	3,969 20	79 88		10 33	105 25	9,536 66	3,969 20	93,377 21	58,752 23	
Virginia.....	4,357 17	26,000 00	67,386 97	1,517 09	109 03	109 65	552 25	100,032 16	69,632 21	6,592,534 65	6,321,461 47	25,499 00
Washington.....		2,500 00	3,775 00	82 51		85 56	70 00	6,513 07	4,092 50	33,865 13	18,464 39	
West Virginia.....	1,099 59	7,500 00	11,039 89	451 14		16 35	302 50	20,409 47	11,064 89	556,059 66	516,341 97	1,252 00
Wisconsin.....	2,065 85	12,000 00	25,624 67	479 01	2 98	3 78	430 90	49,607 19	25,146 00	2,547,855 48	2,281,247 19	13,684 00
Wyoming.....		1,800 00	1,452 29	28 86		7 60	38 40	3,327 15	1,537 09	22,371 23	11,737 48	
Total.....	325,649 46	584,208 89	1,227,220 07	28,302 21	2,573 33	10,296 89	23,296 14	2,201,546 99	1,400,327 75	104,411,897 55	94,926,579 00	755,499 34

NOTE.—Special allowances were made to the collectors of each district; but in a few districts the salary and commissions provided by law were more than the amount covered by the allowance, in which cases the special allowances have been set aside and the collectors credited with the regular salary and commissions, as shown by the first column.

‡ This item includes all kinds of stamps furnished to collectors, except adhesive stamps, in addition to the assessment lists.

K.—Statement of accounts of the Commissioner of Internal Revenue for internal-revenue stamps (adhesive) for the fiscal year ended June 30, 1874.

DR.

To amount of stamps in hands of Commissioner June 30, 1873.....	\$5,134 25
To amount of stamps ordered from printer	6,112,230 73
To amount of stamps returned by agents.....	491,217 63
To amount of stamps received for redemption	51,211 82
To amount of discount withheld in exchange	2 58
	<hr/> 6,659,797 01

CR.

By amount of cash deposited with United States Treasurer.....	2,374,207 70
By amount allowed as commissions	151,011 54
By amount of stamps sent to agents.....	3,501,244 99
By amount of stamps destroyed	630,696 25
By amount allowed on certificate of Commissioner	446 12
By amount of stamps canceled and returned	2,085 15
By amount of stamps remaining in hands of Commissioner June 30, 1874.....	105 26
	<hr/> 6,659,797 01

L.—Statement of amounts paid for engraving and printing stamps, and for stamp-paper, &c., for the Office of Internal Revenue for the fiscal year ended June 30, 1874.

To the Continental Bank-Note Company.....	\$42,344 04
To the National Bank-Note Company	22,766 61
To the American Phototype Company	4,582 34
To Joseph R. Carpenter.....	86,055 03
To Skidmore & Company.....	5,449 75
To the Bureau of Engraving and Printing.....	144,151 84
To James M. Willcox & Co., (paper).....	76,213 44
*To A. Trochsler	191 52
To Charles Magarge & Co	2,735 47
	<hr/> 384,490 04

Statement of amounts paid for the redemption of internal-revenue stamps during the fiscal year ended June 30, 1874.

For stamps returned	\$60,358 04
For stamps destroyed.....	608 10
For stamps unnecessarily used	3,604 78
	<hr/> 64,570 92

M.—Statement of accounts of the Commissioner of Internal Revenue for internal-revenue beer-stamps for the fiscal year ended June 30, 1874.

DR.

To amount of stamps in hands of Commissioner June 30, 1873, as per last report	\$5,117,903 29½
To amount of stamps received from printers	7,986,209 16½
To amount of stamps returned by collectors	10,666 66½
To amount of stamps received for redemption	309 75
	<hr/> 13,115,88 87½

CR.

By amount of stamps sent to collectors.....	9,482,465 00
By amount of stamps destroyed.....	10,054 66½
By amount of stamps remaining in hands of Commissioner June 30, 1874	3,622,569 20½
	<hr/> 13,115,088 87½

* Account for June not included.

N.—*Statement of accounts of the Commissioner of Internal Revenue for internal-revenue stamps for distilled spirits for the fiscal year ended June 30, 1874.*

DR.

To amount of stamps in hands of Commissioner June 30, 1873, as per last report	\$34,418,701 00
To amount of stamps received from printers	52,457,385 00
To amount of stamps returned by collectors	49,302 90
To amount of stamps received for redemption	46 00
	<hr/>
	86,925,434 90

CR.

By amount of stamps sent to collectors	49,091,952 00
By amount of stamps destroyed	3,295,323 90
By amount of difference of 185,200 exportation-stamps. (reduction in value as per act of Congress)	27,780 00
By amount of stamps remaining in hands of Commissioner June 30, 1874.	34,510,379 00
	<hr/>
	86,925,434 90

O.—*Statement of accounts of the Commissioner of Internal Revenue for internal-revenue tobacco, snuff, and cigar stamps for the fiscal year ended June 30, 1874.*

DR.

To amount of stamps in hands of Commissioner June 30, 1873, as per last report	\$8,143,184 13
To amount of stamps received from printers	31,373,533 37
To amount of stamps returned by collectors	28,458 45
To amount of stamps received for redemption	1,364 32
To amount of stamps returned for exchange	20 56
	<hr/>
	39,546,560 83

CR.

By amount of stamps sent to collectors	31,306,794 69
By amount of stamps destroyed	24,250 85
By amount of stamps remaining in hands of Commissioner June 30, 1874.	8,215,515 29
	<hr/>
	39,546,560 83

P.—*Statement of accounts of the Commissioner of Internal Revenue for internal-revenue special-tax stamps for the fiscal year ended June 30, 1874.*

DR.

To amount of stamps remaining in hands of Commissioner June 30, 1873	\$660,710 00
To amount of stamps received from printer	11,772,490 00
To amount of stamps returned by collectors	820,200 00
	<hr/>
	13,253,400 00

CR.

By amount of stamps sent to collectors	10,005,700 00
By amount of stamps remaining in hands of Commissioner June 30, 1874.	3,247,700 00
	<hr/>
	13,253,400 00

Q.—Statement of accounts of the Commissioner of Internal Revenue for internal-revenue stamped foil wrappers for tobacco for the fiscal year ended June 30, 1874.

DR.

To amount stamped foil wrappers received from printer..... \$486,589 50

CR.

By amount stamped foil wrappers sent to collectors..... 486,589 50

Number of stamp-agents' accounts adjusted during the fiscal year ended June 30, 1874..... 659

Amount involved \$17,101,924 35

R.—Statement showing the amounts paid for salaries in the Office of the Commissioner of Internal Revenue; also salaries and expenses of supervisors, agents, and surveyors of distilleries, fees and expenses of gaugers, miscellaneous expenses, counsel-fees, &c., and taxes erroneously assessed and collected refunded during the fiscal year ended June 30, 1874.

Name.	Salary.	Expenses.	Clerk-hire.	Furniture.	Rent.	Total.
K. R. Cobb.....	\$3,000 00	\$8,280 90	\$3,123 18		\$480 00	\$14,884 08
L. M. Foulke.....	3,000 00	4,022 78	2,154 46		999 21	10,176 45
Lucian Hawley.....	3,000 00	6,031 11	7,806 63			16,837 74
J. M. Hedrick.....	3,000 00	3,858 02	1,520 31		100 00	8,478 33
John McDonald.....	3,000 00	1,721 07	2,997 27	\$72 97	720 00	8,511 31
D. W. Munn.....	3,000 00	3,667 86	3,324 00			9,991 86
P. W. Perry.....	3,000 00	8,104 51	3,662 83	7 00	500 04	15,274 38
S. T. Powell.....	3,000 00	3,063 17	1,987 65	4 65	106 00	8,161 47
F. D. Sewall*.....	866 65	2,495 67	1,104 95		433 32	4,900 59
W. A. Simmons*.....	2,075 03	3,658 98	2,518 88	166 50	866 65	9,286 04
Alexander P. Tutton.....	3,000 00	4,271 30	4,133 86			11,405 16
	29,941 68	49,175 37	34,334 02	251 12	4,205 22	117,907 41
Add to this amount stationery furnished supervisors and allowed in Treasury Department accounts.....						1,028 84
Total.....						118,936 25

* In office a fraction of the year.

S.—Internal-revenue agents.

Name	Salary.	Expenses.	Total.
George C. Alden*.....	\$1,040 00	\$581 52	\$1,621 52
J. N. Beach.....	2,496 00	1,292 58	3,788 58
B. P. Brasher.....	1,694 00	2,048 85	3,742 85
James J. Brooks.....	2,480 00	954 71	3,434 71
A. E. Burpee*.....	2,165 00	1,076 88	3,241 88
Hiram Brownlee.....	1,649 00	1,505 47	3,154 47
Charles P. Brown.....	2,199 00	1,988 61	4,187 61
E. T. Bridges.....	2,191 00	835 25	3,026 25
John C. Bowyer.....	2,191 00	1,037 25	3,228 25
A. M. Craue*.....	588 00	465 67	1,053 67
S. J. Conklin*.....	132 00	47 15	179 15
George L. Douglass.....	1,776 00	262 25	2,038 25
William A. Gavett.....	2,462 00	1,594 00	4,056 00
Arthur Gunther.....	1,976 00	2,936 30	4,912 30
C. M. Horton.....	2,091 00	935 26	3,026 26
F. S. Hill.....	1,794 00	725 25	2,519 25
John T. Hogue.....	2,271 00	1,274 33	3,545 33
John A. Joyce.....	2,504 00	1,777 44	4,281 44
Robert Lowry*.....	25 00	32 55	63 55
D. H. Lyman*.....	1,368 00	1,503 53	2,871 53
J. H. Manley.....	2,504 00	1,364 90	3,868 90
John Mitchell.....	1,936 00	992 98	2,928 98
T. D. McAlpine*.....	1,158 00	1,278 90	2,436 90
John B. Miller*.....	150 00	127 20	277 20
J. C. Napier*.....	230 00	175 48	405 48
Zenas Rogers.....	2,229 00	1,495 04	3,724 04
F. D. Sewall*.....	520 00	589 00	1,109 00
A. M. C. Smith, jr.....	2,353 00	464 92	2,822 92
J. E. Simpson.....	2,154 00	1,743 70	3,897 70
Isaac S. Stewart*.....	1,492 00	1,126 79	2,618 79
A. M. Tinker*.....	130 00	162 35	292 35
H. T. Yaryan.....	2,504 00	1,915 29	4,419 29
Total.....	52,387 00	34,317 40	6,704 40

* In office a fraction of the year.

REPORT ON THE FINANCES.

T.—Surveyors of distilleries.

Salaries	\$11,896 09
Expenses	10,715 46
Total	22,611 55

Fees and expenses of Gaugers from February 1 to June 30, 1873.

Fees	453,490 81
Traveling expenses	31,134 61
Total	484,625 42

Fees and expenses of Gaugers for fiscal year ended June 30, 1874.

Fees	847,825 58
Traveling expenses	56,060 29
Total	903,885 87

U.—Salary of Office of Commissioner of Internal Revenue.

Salary, (15 months)	443,918 47
---------------------------	------------

Miscellaneous expenses:

Salary	\$2,244 50
Traveling expenses	9,342 32
Expenses	23,694 53
Telegrams	1,885 34
Rent	6,500 00
Stationery	26,011 60
Expressage	59,862 82
	129,541 11

Counsel fees and expenses, moieties, and rewards:

Fees and expenses	24,027 81
Moieties	5,989 14
Rewards	9,733 35
	39,750 30
	613,209 88

Taxes erroneously assessed and collected refunded	207,994 69
---	------------

Statement of fines, penalties, and forfeitures.

Balance on deposit to credit of the Secretary of the Treasury, per last report	159,785 69
Amount deposited	72,270 75
	232,056 44
Amount disbursed	104,165 31
Balance on deposit to credit of the Secretary of the Treasury July 1, 1874.	127,891 13

V.—Moneys refunded on lands sold for taxes and redeemed.

Arkansas	15,456 67
Tennessee	1,293 27
Virginia	27,860 00
Total	44,609 94

Moneys illegally collected in insurrectionary districts refunded during the fiscal year ended June 30, 1874.

Amount refunded \$430 08

Statement of disbursements of South Carolina Free-School-Fund Commissioners for salaries of teachers, repairs of school-houses, &c.

Amount disbursed \$6,372 44

Statement of certificates issued and allowed for drawbacks on merchandise exported for the fiscal year ended June 30, 1874.

Number of certificates received and allowed 454

Amount allowed

V.—*Moneys refunded under private acts of Congress.*

W. A. Saylor	\$1,871 53
Nathaniel McKay	6,574 00
John Paine	410 00

Total	8,855 53
-------------	----------



REPORT OF THE SIXTH AUDITOR.



REPORT

OF

THE SIXTH AUDITOR OF THE TREASURY.

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST-OFFICE DEPARTMENT,
October 10, 1874.

SIR: I have the honor to submit the following report of the business operations of this Office for the fiscal year ended June 30, 1874. My annual report to the Postmaster-General, now in course of preparation, will exhibit in detail the financial transactions of the Post-Office Department for the past fiscal year.

A comparison of the tables and statements of the present report with those contained in my report for the fiscal year ended June 30, 1873, shows a large increase of business in each division of this Bureau, especially in the money-order division.

EXAMINING DIVISION—BENJAMIN LIPPINCOTT, PRINCIPAL EXAMINER.

This division receives and audits the quarterly accounts-current of all post-offices in the United States. It is divided into four subdivisions, viz, the opening-room, the stamp-rooms, the examining corps proper, and the error-rooms.

1. *The opening-room*: All returns, as soon as received, are opened, and if found in order according to regulations, are entered on the register, carefully folded and tied, and then forwarded to the stamp-rooms.

The number of quarterly accounts-current received during each quarter of the fiscal year ended June 30, 1874, was as follows:

Third quarter 1873	32,578
Fourth quarter 1873	33,106
First quarter 1874	33,678
Second quarter 1874	33,425
Total	132,787

Excess over last fiscal year, 6,180.

2. *The stamp-rooms*: The quarterly returns received from the opening-room are divided alphabetically among eight stamp-clerks, whose duties consist in comparing the stamp-statements of the postmasters in the accounts-current with their own books, and the returns made to them from the stamp-division of the finance office, whence stamp-orders are issued and receipts for the same received and forwarded to the stamp-clerks. The returns thus approved or corrected are passed to the examiners. All accounts from offices of the first and second classes are passed through the various subdivisions of the Office in advance of other returns, so that they may reach the chief examiner and his assistants with as little delay as possible.

The number of accounts examined and settled by the stamp-clerks for each quarter of the fiscal year was as follows :

Third quarter 1873	32, 213
Fourth quarter 1873	32, 933
First quarter 1874	33, 172
Second quarter 1874	32, 981
Total	131, 299

Excess over last fiscal year, 6,160.

3. *The examining-corps proper* is composed of seventeen clerks, among whom the returns received from the stamp-rooms are divided by sections, each comprising several States or parts of States.

The average number to each section is about 1,900. After the examination of the accounts-current and the stamp-account, reviewing and refooting the transcript of mails received, and examining all vouchers belonging to that portion of the work, the balance is drawn on all accounts of the third, fourth, and fifth classes. The returns thus examined and completed are forwarded to the registering division to be entered upon its books.

The number of accounts examined and sent to the registering division for the fiscal year was as follows :

Third quarter 1873	32, 213
Fourth quarter 1873	32, 933
First quarter 1874	33, 172
Second quarter 1874	32, 981
Total	131, 299

Excess over last fiscal year, 6,160.

4. *The error-rooms* contain five clerks, who review and re-examine the error accounts received from the registering division, and forward to each postmaster a copy of his account as stated by him, and as audited and corrected by this Office.

The number of accounts so corrected and copied for the fiscal year was as follows :

Third quarter 1873	6, 146
Fourth quarter 1873	5, 813
First quarter 1874	5, 858
Second quarter 1874	4, 981
Total	22, 598

Each subdivision reports weekly to the chief examiner, and monthly through that officer to the chief clerk, the progress of the work, so that the exact amount of labor done by each clerk is clearly ascertained.

All vouchers relative to allowances made by the Post-Office Department for clerk-hire, lights, fuel, rent, stationery, &c., at post-offices of the first and second classes, are forwarded at the beginning of each quarter to the chief examiner and his assistant for examination. A statement is then prepared, showing the vouchers received, the amount allowed, and the amount suspended, when found to be in excess of the allowance.

On receipt of the returns from the examiners, these accounts are reviewed, and the amount allowable added, and the balance drawn by the chief examiner.

The number of post-offices of the first and second classes which have received allowances for clerk-hire, rent, &c., was 352.

The number of offices of the second class having an allowance for clerk-hire only was 195.

The number of offices having an allowance for clerk-hire to aid in separating the mails, (independent of the number above stated,) was 480.

Total number of offices of all classes receiving allowances and approved by the chief examiner was 1,027.

The expense accounts of the offices of the first and second classes were regularly entered by the chief examiner and his assistant on the expense register, and show quarterly the amount of vouchers received, amount allowed, and amount suspended, copies of which were forwarded to each postmaster.

Attached to the examining division is a corresponding clerk, whose duty consists in corresponding with postmasters relative to errors in their accounts-current, and in making day-book entries, &c.

The amount involved in the settlement of the quarterly accounts-current of postmasters during the fiscal year was as follows:

Third quarter 1873	\$6,053,606 50
Fourth quarter 1873	6,027,264 17
First quarter 1874	6,434,903 86
Second quarter 1874	6,151,084 49
Total	24,666,859 02

Excess over last year, \$1,785,203.30.

The labors of the examining division for the fiscal year ended June 30, 1874, have been fully completed. All accounts received in proper form have been examined and passed to the registering division. At no period has the work been more perfect in all its details. Not only has there been a decided improvement in the preparation of returns by postmasters, particularly those of first and second class offices, but, by judicious changes in the office, the efficiency of the examining corps has been greatly increased.

REGISTERING DIVISION—F. I. SEYBOLT, PRINCIPAL REGISTER.

This division receives from the examining division the quarterly accounts of postmasters; re-examines and registers them, placing each item of revenue and expenditure under its appropriate head, adding and recapitulating the same, and showing in the second quarter register of each year the total amount of receipts and expenditures for the fiscal year.

Thirteen clerks are employed upon this division, and during the fiscal year ended June 30, 1874, the number of accounts registered and amounts involved therein were as follows:

Third quarter 1873	32,213	\$6,053,606 50
Fourth quarter 1873	32,933	6,027,264 17
First quarter 1874	33,172	6,434,903 86
Second quarter 1874	32,981	6,151,084 49
	<u>131,299</u>	<u>24,666,859 02</u>
Increase over last fiscal year	5,167	\$1,688,931 62

This division also notes in books, prepared for the purpose, all changes of postmasters, establishment, re-establishment, discontinuance, and change of name of post-offices reported from the appointment-office, and the number thus noted during the fiscal year was as follows:

Third quarter 1873	2,255
Fourth quarter 1873	2,552
First quarter 1874	3,307
Second quarter 1874	3,400
Total	11,514

Increase over last fiscal year, 542.

New change-books for this purpose have been prepared for the next two years, which contain also the salaries allowed each office of the first, second, and third classes as a check upon the settlement of accounts of such offices.

The work of this division is fully up to the requirements of the Office, the quarterly accounts received from each office having been registered to the 30th of June, 1874, the footings and recapitulations made, and the books prepared for the registration of accounts for the third quarter of 1874.

BOOK-KEEPERS' DIVISION—F. B. LILLEY, PRINCIPAL BOOK-KEEPER.

To this division is assigned the duty of keeping the ledger-accounts of the Department, embracing postmasters, late postmasters, contractors, late contractors, and accounts of a general, special, and miscellaneous character.

This work requires the services of fifteen clerks, who are employed as follows, viz: One principal book-keeper, in charge of the division and the ledger of general accounts; one assistant principal, in charge of cash-book, deposit-book, stamp-journal, ledger of warrants and deposits, and day-book entries on reports approved by the Auditor; one clerk in charge of the transfer-journal and miscellaneous duties; nine book-keepers of postmasters' accounts, and three of contractors' accounts.

The auxiliary books, from which the postings are made quarterly are as follows: 13 registers of postmasters' quarterly returns, 35 pay-books, 9 journals, 1 register of warrants, 3 registers of Postmaster-General's drafts, 1 stamp-journal 1 cash-book, 1 deposit-book, 1 Auditor's draft-book, 1 transfer-journal, 1 money-order transfer-book, 12 registers of mail, messenger, and special mail-service, 1 route-agents' book, 1 letter-carriers' book, 1 special agents' fare-book; total, 82 books.

Accounts of the first, second, and third classes, and all contractors' accounts, are balanced quarterly; all others at the end of the fiscal year.

For a detailed statement showing the number of accounts by sections, and to a limited extent the labor performed in the preparation of auxiliary books, reference is made to the following tables.

The work of the division is in a satisfactory condition, and fully up to the requirements of the Office.

Ledger of mail-contractors' accounts.

Sections.	States.	Number of ledgers.	Current accounts.	Day-book entries journalized.	Accounts journalized from transportation sheets.
No. 1	Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey, Pennsylvania, Delaware, Virginia, and West Virginia	4	1,956	1,914	8,979
No. 2	Maryland, North Carolina, South Carolina, Georgia, Florida, Alabama, Mississippi, Louisiana, Texas, Arkansas, Tennessee, Illinois, Indiana, and Wisconsin	4	2,015	2,270	12,680
No. 3	Ohio, Kansas, Michigan, Kentucky, Iowa, Missouri, Minnesota, California, Oregon, Nebraska, Nevada, and Territories	4	2,012	2,144	10,957
	Total	12	5,977	6,328	32,607
	Increase over last fiscal year		315	1,986	3,892

Ledgers of postmasters' accounts.

Sections.	States.	Number of ledgers.	Current accounts.	Late accounts.
No. 1	Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, and Mississippi	4	3,542	556
No. 2	New York and New Jersey	4	3,415	432
No. 3	Pennsylvania, Delaware, Maryland, and District of Columbia	4	4,073	600
No. 4	Virginia, West Virginia, North Carolina, South Carolina, and Georgia	5	4,123	935
No. 5	Florida, Alabama, Louisiana, Texas, Arkansas, and Missouri	5	4,184	965
No. 6	Kentucky, Tennessee, and Illinois	4	3,909	870
No. 7	Ohio and Indiana	4	3,631	740
No. 8	Michigan, Wisconsin, and Iowa	6	3,652	125
No. 9	California, Oregon, Minnesota, Kansas, Nebraska, Nevada, and Territories	5	4,226	567
	Total	41	34,755	5,790
	Increase over previous year		1,242	261

Miscellaneous.

Number of entries in stamp-journal	5,500
Number of day-book entries	1,551
Number of entries in deposit-book	10,300
Number of entries in cash-book	5,207
Number of entries in transfer-journal	3,040
Total	25,598
Increase over previous year	1,969

STATING DIVISION—W. H. GUNNISON, PRINCIPAL CLERK.

The general postal accounts of postmasters, and those of *late* postmasters, until fully stated, are in charge of this division. The number of accounts is 50,749, an *increase* of 4,978 during the year, and an *average* of 3,625 to each of the fourteen sections.

The offices of the first, second, and third classes are called "presidential," and from them are derived nineteen-twentieths of the postal revenues. It is therefore necessary that the accounts of postmasters at these offices should receive early attention, that any failure to pay indebtedness, or to comply with instructions, may be promptly ascertained and acted upon. During the first two months of each quarter, the items of the "presidential" accounts for the *preceding* quarter have been stated from the earliest records made in the Office, then compared with the statements rendered by postmasters, the differences investigated, and special instructions given, that the postmaster may use the audited balance in making his payments, and in rendering his account for the *current* quarter.

Those of the general postal accounts of postmasters at offices of the *fourth* class, showing debit balances of \$10 or more, as stated from the ledgers each quarter, have had the items of the succeeding quarter added, as in the case of "presidential" offices; if such sums were still due, special instructions were given to include the amounts in the payments for the current quarter. The items of the remaining accounts of the *fourth* class were stated as soon as they could be obtained from the ledgers. Statements of such of them as showed debit balances of \$1 or more, when stated and balanced with the ledgers to the close of the

fiscal year ended June 30, 1873, were sent to the postmasters, with instructions, before the 31st of December, 1873.

The accounts of *late* postmasters have been revised *monthly* to secure an early adjustment; and all such accounts have recently been fully stated, to the latest dates, for use in the annual report of this Office to the Postmaster-General.

The keeping of the record of statements rendered, each quarter, by the "presidential" offices, the preparing of circulars of instructions to postmasters, and various other duties, are assigned to a miscellaneous clerk. To the principal clerk is assigned the general supervision of the division, the correspondence on the general postal accounts of postmasters at "presidential" offices, and on such special cases as may be referred to him.

Although the work of the division has been unusually heavy, its condition is entirely satisfactory. The details are more fully shown by the following statements :

Statement of the number of general postal accounts of postmasters, the increase in the number, and the classification of the offices, for the fiscal year ended June 30, 1874.

Number of section.	States and Territories.	Presidential offices.					Fourth class.					Number of accounts in each State and Territory	Increase in each State and Territory.	Number of accounts in each section.	Increase in each section.
		Draft.	Collection.	Deposit.	Total.	Increase.	Collection.	Deposit.	Special.	Total.	Increase.				
1	Maine.....	4	21	3	28	4	716	98	28	842	2	870	6		
	New Hampshire.....	4	15	4	23	0	358	46	9	413	10	436	10		
	Vermont.....	6	13	2	21	2	394	64	16	474	13	495	15		
	Massachusetts.....	5	75	23	103	11	526	92	24	642	32	745	9		
	Totals.....	19	124	32	175	17	1,994	300	77	2,371	23			2,546	40
2	New York, A to S.....	18	114	24	156	20	1,763	314	187	2,264	6	2,420	26		
	Totals.....	18	114	24	156	20	1,763	314	187	2,264	6			2,420	26
3	Pennsylvania, A to R.....	7	73	19	99	13	2,117	161	10	2,288	42	2,387	55		
	Totals.....	7	73	19	99	13	2,117	161	10	2,288	42			2,387	55
4	Wisconsin.....	3	49	4	56	9	1,003	104	45	1,152	29	1,208	38		
	West Virginia.....	1	9	0	10	2	619	62	7	688	37	698	39		
	Rhode Island.....	1	6	4	11	1	76	15	2	93	1	104	2		
	Connecticut.....	3	28	13	44	5	293	85	19	397	7	441	12		
	Totals.....	8	92	21	121	17	1,901	266	73	2,330	74			2,451	91
5	North Carolina.....	2	12	2	16	7	906	25	24	955	39	971	46		
	South Carolina.....	0	10	3	13	1	413	6	6	425	43	438	44		
	Georgia.....	2	16	2	20	*2	562	46	38	646	50	666	48		
	Alabama.....	2	10	2	14	0	665	40	18	723	24	737	24		
	Totals.....	6	48	9	63	6	2,546	117	86	2,749	156			2,812	162
6	Kansas.....	1	36	1	38	6	869	72	22	963	117	1,001	123		
	Minnesota.....	2	20	1	23	5	675	36	55	766	23	789	28		
	Alaska.....	0	0	0	0	0	0	3	0	3	0	3	0		
	Arizona.....	0	3	0	3	1	29	0	3	32	1	35	2		
	Colorado.....	1	7	1	9	0	141	11	14	166	25	175	25		
	Dakota.....	0	2	0	2	0	114	0	2	116	23	118	23		
	Idaho.....	0	1	1	2	0	62	1	3	66	10	68	10		

* Decrease.

SIXTH AUDITOR.

333

Statement of the number of general postal accounts of postmasters, &c.—Continued.

Number of section.	States and Territories.	Presidential offices.					Fourth class.					Number of accounts in each State and Territory.	Increase in each State and Territory.	Number of accounts in each section.	Increase in each section.
		Draft.	Collection.	Deposit.	Total.	Increase.	Collection.	Deposit.	Special.	Total.	Increase.				
7	Montana	0	4	0	4	0	80	0	8	88	*2	92	*2	2,687	243
	New Mexico	0	3	0	3	1	55	0	1	56	10	59	11		
	Utah	0	2	1	3	0	154	7	10	161	*2	164	*2		
	Washington	0	3	0	3	1	141	1	5	147	20	150	21		
	Wyoming	0	0	3	3	1	16	11	3	30	3	33	4		
	Totals	4	81	8	93	15	2,326	142	126	2,594	228				
	Ohio	10	92	14	113	16	1,628	316	101	2,045	53	2,158	69	2,508	112
8	Oregon	0	8	0	8	3	240	5	7	252	27	260	30		
	Nevada	0	7	1	8	0	67	13	2	82	13	90	13		
	Totals	10	107	12	129	19	1,935	334	110	2,379	93				
	Illinois	5	127	4	136	16	1,487	181	39	1,707	38	1,843	54	2,485	77
	New Jersey	2	29	15	46	4	476	87	33	596	19	642	23		
	Totals	7	156	19	182	20	1,963	268	72	2,303	57				
9	California	0	26	6	32	10	561	66	21	648	43	680	53	2,140	70
	Missouri	0	44	2	46	3	1,287	64	63	1,414	14	1,460	17		
	Totals	0	70	8	78	13	1,848	130	84	2,062	57				
10	Mississippi	0	5	18	23	4	485	18	13	516	33	539	37	2,442	166
	Kentucky	3	25	0	28	6	867	49	119	1,035	24	1,063	30		
	Texas	2	27	1	30	10	681	43	86	810	89	840	99		
	Totals	5	57	19	81	20	2,033	110	218	2,361	146				
11	Virginia	1	21	2	24	2	1,183	116	36	1,335	83	1,359	85	2,849	196
	Maryland	0	11	3	14	2	475	90	6	571	15	585	17		
	New York, T to Z	2	20	2	24	4	283	51	27	361	3	385	7		
	Nebraska	1	11	2	14	6	451	31	24	506	81	520	87		
	Totals	4	63	9	76	14	2,392	288	93	2,773	182				
			0												

12	Delaware.....	1	5	0	6	2	89	6	1	96	*1	102	1		
	District of Columbia.....	0	0	2	2	0	3	0	0	3	0	5	0		
	Indiana.....	6	54	7	67	12	1,279	63	61	1,403	13	1,470	25		
	Pennsylvania, S. to Z.....	4	23	6	33	6	609	64	9	682	3	715	9		
	Totals.....	11	82	15	108	20	1,980	133	71	2,184	15			2,292	35
13	Iowa.....	15	55	10	80	17	1,138	69	63	1,270	*27	1,350	*10		
	Michigan.....	11	50	9	70	4	955	82	71	1,108	61	1,178	65		
	Totals.....	26	105	19	150	21	2,093	151	134	2,378	34			2,528	55
14	Tennessee.....	3	15	1	19	2	805	108	71	984	44	1,003	46		
	Arkansas.....	1	7	1	9	4	562	31	16	609	33	618	37		
	Florida.....	1	2	3	6	1	151	23	5	179	3	185	4		
	Louisiana.....	1	5	0	6	0	277	21	16	314	2	320	2		
	Totals.....	6	29	5	40	7	1,795	183	108	2,086	82			2,126	89
														34,673	1,417

*Decrease.

Number of general postal accounts, first, second, and third classes.....	1,551
Number of general postal accounts, fourth class.....	33,122
Whole number of general postal accounts for the fiscal year.....	34,673
Whole number of general postal accounts for the fiscal year ended June 30, 1873.....	33,254
Increase during fiscal year.....	1,419
Increase during fiscal year ended June 30, 1873.....	1,189
Increase during fiscal year ended June 30, 1872.....	1,741

SIXTH AUDITOR.

Statement showing the number of changes and the condition of general postal accounts of late postmasters for and during the fiscal year ended June 30, 1874.

Changes reported to this Office weekly by the First Assistant Postmaster-General, recorded for the fiscal year.	Third quarter 1873.	Fourth quarter 1873.	First quarter 1874.	Second quarter 1874.	Totals.
Established	424	368	464	580	1,836
Re-established	121	106	109	143	479
Discontinued	228	233	286	226	973
New bonds	116	148	233	510	1,007
Miscellaneous	1,423	1,746	2,207	1,782	7,158
Totals	2,312	2,601	3,299	3,241	11,453

Condition of general postal accounts of late postmasters for the fiscal year.	Third quarter 1873.	Fourth quarter 1873.	First quarter 1874.	Second quarter 1874.	Totals.
Number of accounts of late postmasters adjusted	2,008	2,728	1,782	1,944	8,462
Number of accounts of late postmasters unadjusted					7,614
Whole number of accounts of late postmasters					16,076

Increase in number of late accounts over last year 3,559
 Increase in number of late accounts adjusted over last year 1,939

Statement of miscellaneous business.

Correspondence, &c.	Third quarter 1873.	Fourth quarter 1873.	First quarter 1874.	Second quarter 1874.	Totals.
Letters received	546	738	762	595	2,641
Letters written	134	309	331	339	1,013
Statements, &c., received from postmasters	1,380	1,834	1,530	1,690	6,434
Reports made to Post-Office Department—delinquencies	154	307	172	138	771
Circulars prepared	(*)	3,673	2,698	3,803	10,174
Offices supplied with blanks	(*)	663	551	231	1,445
Vouchers filed	(*)	4,623	5,001	1,219	10,843

* No record.

COLLECTING DIVISION—EDWARD J. EVANS, PRINCIPAL CLERK.

To this division is assigned the collection of balances due from all postmasters, late postmasters, and contractors; also the payment of all balances due to late and present postmasters, and the adjustment and final settlement of postal accounts. The number of clerks employed is eighteen, and the work of the division is apportioned as follows:

On correspondence, 4.—Their duty is to insure as far as possible the collection of all moneys due to the United States on postal and contractors' accounts, to examine the same carefully, and explain by letter, when necessary, the correctness of the balances due thereon, and to submit for suit or criminal prosecution accounts of defaulting postmasters and contractors.

Continued daily attention, good judgment, and clever discrimination are required on this branch of the division, as is also a thorough knowledge of the entire business of the Office, and, to a degree, that of the

Post-Office Department. How well the gentlemen of the division have performed their duties may be inferred from the small amount closed as uncollectible this year as compared with former years.

On drafts, 1.—His duties are to locate and issue drafts for the collection of balances due by postmasters and contractors; to record the same in draft-registers, and report to the Post-Office Department for payment all balances due to late postmasters, and record the same.

This work, which involves the disbursement as well as collection of Department moneys, and is therefore one of great responsibility, has been performed by the gentleman in charge for several years, to the entire satisfaction of the Office.

On changes, 1.—His duties are to record all changes of postmasters reported to this Office from the Post-Office Department; to enter and file drafts paid; to record all accounts of late postmasters in the book of balances, and to state the final action thereon.

Great care and constant watchfulness are required in the proper discharge of the labors of this desk, and the gentleman in charge has proved himself, during several years of service, eminently qualified, and wholly reliable in the performance of the trust confided to him.

On letter-books, 2.—Their duty is to transcribe into their respective books all letters written by the several divisions of the Office, and transmit the same, together with all circulars relating to postmasters' accounts. This work has been performed promptly and satisfactorily.

On miscellaneous, 1.—His duties are to examine and compare with the ledgers all accounts of late postmasters, and close as "uncollectible," or by "suspense," all accounts so designated, and to assist in the preparation of the annual report to the Postmaster-General, and other duties of a miscellaneous character.

On copying, 8.—Their duties are to copy and revise all accounts of postmasters and others; to transmit in their respective circulars all accounts of late postmasters; to copy changes of postmasters; to prepare salary-books of the several post-offices, and to furnish a portion of the material for the United States Official Register. This branch of the division is in excellent condition, and the work performed is of a superior character.

The regulation of the Department, requiring current business to be dispatched on the day received, is duly observed by this division.

I refer to the following tables for a more detailed statement of the work performed in this division during the fiscal year ended June 30, 1874:

Accounts of postmasters and contractors.	Number.	Amount.
Accounts of postmasters becoming late during the period from July 1, 1871, to June 30, 1873, in charge of the division.....	16, 443	\$66, 346 73
Accounts of postmasters becoming late during the fiscal year:		
Quarter ended September 30, 1873.....	1, 707	51, 891 00
Quarter ended December 31, 1873.....	2, 240	60, 330 00
Quarter ended March 31, 1874.....	2, 560	67, 821 18
Quarter ended June 30, 1874.....	2, 630	64, 482 66
Total.....	25, 580	310, 871 57
Accounts of contractors received from the pay-division for collection, upon which drafts were issued:		
Quarter ended September 30, 1873.....	17	3, 778 36
Quarter ended December 31, 1873.....	3	400 95
Quarter ended March 31, 1874.....	9	2, 054 79
Quarter ended June 30, 1874.....	8	1, 086 41
Total.....	37	7, 320 51

Accounts of postmasters and contractors.		Number.	Amount.
Accounts showing balances due late and present postmasters, and reported to the Post-Office Department for payment:			
Quarter ended September 30, 1873	322	\$12,741 22	
Quarter ended December 31, 1873	337	18,636 17	
Quarter ended March 31, 1874	612	27,737 15	
Quarter ended June 30, 1874	885	27,420 21	
Total	2,156	86,534 75	
Accounts of postmasters becoming late during the fiscal year, showing balances in their favor and closed by "suspense:"			
Quarter ended September 30, 1873	431	160 59	
Quarter ended December 31, 1873	481	1,296 57	
Quarter ended March 31, 1874			
Quarter ended June 30, 1874	547	7,261 58	
Total	1,459	8,718 74	
Accounts of postmasters becoming late during the fiscal year, leaving balances due the United States and closed by "suspense:"			
Quarter ended September 30, 1873	1	3 00	
Quarter ended December 31, 1873	454	354 45	
Quarter ended March 31, 1874			
Quarter ended June 30, 1874	110	1,131 27	
Total	565	1,479 72	
Accounts of postmasters becoming late during the fiscal year, showing balances due the United States found uncollectible:			
Quarter ended September 30, 1873	8	738 47	
Quarter ended December 31, 1873	10	134 38	
Quarter ended March 31, 1874			
Quarter ended June 30, 1874	2	83 25	
Total	20	956 10	
Accounts of late postmasters closed by "compromise:"			
Quarter ended September 30, 1873			
Quarter ended December 31, 1873			
Quarter ended March 31, 1874	1	939 30	
Quarter ended June 30, 1874	2	50,306 39	
Total	3	51,245 69	
Accounts of late postmasters and contractors submitted for suit:			
Quarter ended September 30, 1873	25	15,506 97	
Quarter ended December 31, 1873	14	7,280 07	
Quarter ended March 31, 1874	38	189,435 70	
Quarter ended June 30, 1874	28	18,088 50	
Total	105	230,311 24	
Accounts copied during the fiscal year:			
Quarter ended September 30, 1873	806	98,455 67	
Quarter ended December 31, 1873	735	94,836 86	
Quarter ended March 31, 1874	847	97,343 45	
Quarter ended June 30, 1874	751	98,900 69	
Total	3,139	390,036 67	
Drafts issued on present and late postmasters during the fiscal year:			
Quarter ended September 30, 1873	5,517		
Quarter ended December 31, 1873	6,085		
Quarter ended March 31, 1874	5,998		
Quarter ended June 30, 1874	4,876		
Total	22,476		
Letters received during the fiscal year:			
Quarter ended September 30, 1873		76,474	
Quarter ended December 31, 1873		73,267	
Quarter ended March 31, 1874		73,652	
Quarter ended June 30, 1874		75,259	
Total		298,652	
Letters sent during the fiscal year:			
Quarter ended September 30, 1873		40,527	
Quarter ended December 31, 1873		38,014	
Quarter ended March 31, 1874		46,147	
Quarter ended June 30, 1874		40,686	
Total		165,374	

Letters recorded during the fiscal year :

Quarter ended September 30, 1873	2,488
Quarter ended December 31, 1873	2,765
Quarter ended March 31, 1874	3,268
Quarter ended June 30, 1874	2,546
Total	11,067

Letters written to postmasters and others during the fiscal year :

Quarter ended September 30, 1873	3,160
Quarter ended December 31, 1873	2,576
Quarter ended March 31, 1874	2,324
Quarter ended June 30, 1874	908
Total	8,968

Pages of post-office changes reported by the Post-Office Department during the fiscal year recorded in the change-books :

Quarter ended September 30, 1873	171
Quarter ended December 31, 1873	224
Quarter ended March 31, 1874	267
Quarter ended June 30, 1874	260
Total	922

Pages of "balance-book" recorded during fiscal year :

Quarter ended September 30, 1873	143
Quarter ended December 31, 1873	166
Quarter ended March 31, 1874	218
Quarter ended June 30, 1874	208
Total	735

Pages of draft-registers recorded during fiscal year :

Quarter ended September 30, 1873	44
Quarter ended December 31, 1873	40
Quarter ended March 31, 1874	45
Quarter ended June 30, 1874	41
Total	170

Pages of letter-book recorded during fiscal year :

Quarter ended September 30, 1873	1,191
Quarter ended December 31, 1873	1,472
Quarter ended March 31, 1874	1,514
Quarter ended June 30, 1874	1,503
Total	5,680

LAW DIVISION—J. BOZMAN KERR, PRINCIPAL CLERK.

To this division is assigned the duty of preparing for suit the accounts of defaulting late postmasters and contractors.

The number of accounts and the amounts due thereon, certified for suit during the fiscal year, was as follows :

Quarter ended September 30, 1873	25	\$15,506 97
Quarter ended December 31, 1873	14	7,280 07
Quarter ended March 31, 1874	38	189,435 70
Quarter ended June 30, 1874	28	18,088 50
Total	105	230,311 24

Amount of collections on judgments, and interest thereon, and penalties.. \$43,369 76

All accounts received from the collecting division have been prepared for suit and transmitted to the Department of Justice.

FOREIGN-MAIL DIVISION—ISAAC W. NICHOLLS, PRINCIPAL CLERK.

This division has charge of all postal accounts between the United States and foreign governments, and the accounts of steamship companies for ocean transportation of mails when not paid by subsidy.

Settlement of foreign postal accounts during fiscal year.

Name of country.	No. of quarterly accounts.	Amount involved.
The United Kingdom of Great Britain and Ireland	4	\$991, 043 59
Empire of Germany	3	401, 592 83
Kingdom of Belgium	5	31, 074 03
Kingdom of Netherlands	4	25, 467 10
Confederation of Switzerland	4	43, 950 86
Kingdom of Italy	3	32, 168 19
Kingdom of Denmark, for extra national postage	4	2, 240 10
Kingdom of Sweden	1	11, 891 16
Total	28	1, 539, 927 86

Number of duplicates registered in the fiscal year.

Received from—	Quarter ended Sept. 30, 1873.	Quarter ended Dec. 31, 1873.	Quarter ended Mar. 31, 1874.	Quarter ended June 30, 1874.	Sent to—	Quarter ended Sept. 30, 1873.	Quarter ended Dec. 31, 1873.	Quarter ended Mar. 31, 1874.	Quarter ended June 30, 1874.
The United Kingdom	358	321	314	342	The United Kingdom	268	267	307	314
German Empire	200	190	181	216	German Empire	201	195	177	214
Belgium	109	101	108	116	Belgium	85	86	103	100
Switzerland	80	74	76	80	Switzerland	74	70	81	91
Netherlands	41	37	38	41	Netherlands	43	41	49	51
Denmark	54	50	50	54	Denmark	45	40	54	63
France	49	25	53	66	France	38	43	44	46
Norway	42	58	48	57	Norway	42	51	57	56
Sweden	77	79	69	68	Sweden	41	51	57	55
Italy	39	37	38	41	Italy	43	43	50	52
West Indies, &c	117	126	137	174	West Indies, &c	126	128	167	172
Nova Scotia, &c	40	27	13	38	Nova Scotia, &c	40	39	12	48
Total	1, 206	1, 125	1, 125	1, 293	Total	1, 046	1, 054	1, 158	1, 262

Total number of duplicates registered, 9,269.

Amounts reported for payment of balances due foreign governments on settlements of the accounts for the quarters named, together with the costs, in currency.

To—	Quarter ended—	Amount in gold.
United Kingdom of Great Britain and Ireland	Dec. 31, 1872	\$15, 179 24
	Mar. 31, 1873	20, 443 29
	June 30, 1873	24, 652 76
	Sept. 30, 1873	23, 297 13
Total		83, 572 42
Costing in currency		94, 375 15
Empire of Germany	June 30, 1873	27, 973 33
	Sept. 30, 1873	18, 489 80
	Dec. 31, 1873	16, 186 70
Total		62, 649 83
Costing in currency		69, 606 36

Amounts reported for payment of balances due foreign governments, &c.—Continued.

To—	Quarter ended—	Amount in gold.
Belgium	Mar. 31, 1873	\$2,339 02
	June 30, 1873	1,978 16
	Sept. 30, 1873	1,971 40
	Dec. 31, 1873	2,194 62
	Mar. 31, 1874	2,425 95
Total		10,909 15
Costing in currency		12,171 20
Denmark, for extranational postage	Mar. 31, 1873	1,086 94
	June 30, 1873	938 06
Total		2,025 00
Costing in currency		2,387 56
Sweden	Sept. 30, 1873	3,996 32
Costing in currency		5,063 62
Total amount reported		163,152 92
Costing in currency		183,603 89

The following amounts have been paid in gold by the governments named:

By—	Quarter ended—	Amount.
Switzerland	Mar. 31, 1873	\$1,896 93
	June 30, 1873	1,996 00
	Sept. 30, 1873	3,757 97
	Dec. 31, 1873	2,165 60
	Mar. 31, 1874	2,177 94
Total		11,994 44
Netherlands	Mar. 31, 1873	866 40
	June 30, 1873	972 71
	Sept. 30, 1873	1,108 49
	Dec. 31, 1873	1,200 18
	Mar. 31, 1874	1,162 47
Total		5,310 25
Italy	Dec. 31, 1872	1,184 76
	Mar. 31, 1873	2,277 76
	June 30, 1873	1,600 89
	Sept. 30, 1873	619 30
	Dec. 31, 1873	1,136 66
Total		6,819 37
Denmark, for extranational postage	Sept. 30, 1873	75 02
	Dec. 31, 1873	15 58
Total		90 60
Total amount received in gold		24,214 66

Number of reports of ocean postages to the Postmaster-General and amounts reported.

Quarter ended September 30, 1873.		Quarter ended December 31, 1873.		Quarter ended March 31, 1874.		Quarter ended June 30, 1874.	
1	\$17,236 33	1	\$19,688 95	1	\$13,390 54	1	\$11,132 09
1	13,018 82	1	13,093 75	1	11,910 36	1	11,103 90
1	11,825 94	1	11,125 04	1	10,554 84	1	10,087 84
1	9,636 63	1	10,288 14	1	9,919 48	1	8,858 52
1	7,782 58	1	8,217 96	1	8,969 73	1	8,217 16
1	5,893 85	1	7,321 10	1	7,930 77	1	7,088 31
1	4,981 13	1	4,195 25	1	6,317 38	1	6,824 17
1	4,751 88	1	2,296 25	1	5,118 10	1	4,741 96
1	1,761 91	1	1,764 49	1	1,787 66	1	2,274 74
1	1,673 64	1	1,510 81	1	1,754 53	1	1,722 21
1	376 39	1	1,409 13	1	1,411 36	1	1,554 87
1	334 07	1	391 48	1	1,188 23	1	1,505 54
1	333 27	1	293 65	1	939 63	1	1,186 19
1	307 93	1	262 62	1	768 46	1	772 66
1	206 13	1	230 16	1	557 69	1	580 04
1	193 34	1	218 40	1	349 65	1	492 63
1	171 61	1	215 04	1	341 88	1	447 57
1	167 09	1	171 22	1	324 66	1	397 31
1	96 18	1	136 74	1	263 82	1	383 32
1	93 07	1	111 86	1	253 60	1	362 76
1	73 08	1	109 50	1	228 27	1	350 11
1	64 82	1	106 07	1	165 41	1	293 59
1	42 77	1	96 23	1	157 15	1	273 53
1	18 83	1	84 54	1	135 73	1	186 24
1	18 20	1	45 40	1	133 07	1	180 74
1	14 78	1	44 59	1	117 81	1	175 21
1	12 07	1	26 15	1	104 37	1	174 96
1	10 84	1	13 93	1	99 75	1	172 34
1	7 41	1	9 82	1	80 92	1	159 04
1	5 88	1	3 64	1	67 62	1	83 23
1	4 80	1	1 22	1	56 77	1	77 45
1	1 06	1		1	53 62	1	74 83
		1		1	49 49	1	49 11
		1		1	45 85	1	46 96
		1		1	26 67	1	31 99
		1		1	23 10	1	31 78
		1		1	21 76	1	17 74
		1		1	15 26	1	14 44
		1		1	13 72	1	10 16
		1		1	11 35	1	8 21
		1		1	10 92	1	5 79
		1		1	8 75	1	3 72
		1		1	6 20		
		1		1	5 67		
		1		1	2 26		
32	81,116 33	31	83,485 13	45	85,693 86	42	82,154 96

Total number of reports made, 150. Total amount reported, \$332,450.28.

PAY DIVISION—ALBERT E. BOONE, PRINCIPAL CLERK.

This division has in charge the settlement and payment of all accounts for transportation of the mails, including railroad companies, steamboat companies, and other mail contractors, special mail-carriers, mail-messengers, railway postal clerks, route-agents, mail-route messengers, baggage-masters, special agents, letter-carriers, and all miscellaneous payments.

To this division is also assigned the registration of all warrants and drafts countersigned by the Auditor and the custody of the archives of the office.

Accounts of mail-contractors settled during the fiscal year ended June 30, 1874.

Quarter.	Number.	Amount.
In the quarter ended September 30, 1873	7,815	\$3,587,442 83
In the quarter ended December 31, 1873	7,782	3,642,563 43
In the quarter ended March 31, 1874	7,765	4,068,662 24
In the quarter ended June 30, 1874	7,751	3,849,035 25
Total	31,113	15,147,703 75

Accounts of mail contractors settled during the fiscal year, &c.—Continued.

Quarter.	Number.	Amount.
Increase over last fiscal year.....	1,777	\$1,674,147 96
Foreign mail accounts settled.....	170	1,005,052 26
Decrease from last fiscal year.....		49,001 63
Collection orders sent to contractors:		
In the quarter ended September 30, 1873.....	25,944	862,244 19
In the quarter ended December 31, 1873.....	26,173	938,909 71
In the quarter ended March 31, 1874.....	26,764	1,024,774 32
In the quarter ended June 30, 1874.....	23,880	814,739 74
Total.....	102,761	3,640,667 96
Increase over last fiscal year.....	2,296	626,704 97
Mail messenger accounts settled:		
In quarter ended September 30, 1873.....	3,508	141,800 67
In quarter ended December 31, 1873.....	3,585	142,500 63
In quarter ended March 31, 1874.....	3,653	151,399 33
In quarter ended June 30, 1874.....	3,592	149,304 39
Total.....	14,338	585,005 02
Increase over last fiscal year.....	1,429	70,888 94

Accounts of railway postal clerks, route and other agents settled during the fiscal year.

	Number.	Amount.
In the quarter ended September 30, 1873.....	2,137	\$506,492 08
In the quarter ended December 31, 1873.....	2,143	521,409 07
In the quarter ended March 31, 1874.....	2,339	539,483 72
In the quarter ended June 30, 1874.....	2,349	549,379 96
Total.....	8,968	2,116,764 83
Increase over last fiscal year.....	962	285,870 45
Miscellaneous payments:		
In the quarter ended September 30, 1873.....	155	254,458 28
In the quarter ended December 31, 1873.....	238	404,567 57
In the quarter ended March 31, 1874.....	234	267,422 09
In the quarter ended June 30, 1874.....	221	279,468 44
Total.....	848	1,205,916 38
Increase over last fiscal year.....	161	203,820 74
Special agents' accounts:		
In the quarter ended September 30, 1873.....	154	39,556 87
In the quarter ended December 31, 1873.....	221	55,031 44
In the quarter ended March 31, 1874.....	205	52,390 25
In the quarter ended June 30, 1874.....	284	70,806 46
Total.....	864	217,785 02
Increase over last fiscal year.....	37	8,698 06
Special mail carriers' accounts:		
In the quarter ended September 30, 1873.....	1,317	10,998 64
In the quarter ended December 31, 1873.....	1,552	11,975 66
In the quarter ended March 31, 1874.....	1,466	11,164 23
In the quarter ended June 30, 1874.....	1,452	10,860 76
Total.....	5,787	44,999 29
Decrease from last fiscal year.....	8	4,304 09
Letter-carriers' accounts:		
In the quarter ended September 30, 1873.....	2,055	435,368 23
In the quarter ended December 31, 1873.....	2,122	454,286 31
In the quarter ended March 31, 1874.....	2,128	454,296 11
In the quarter ended June 30, 1874.....	2,188	452,901 93
Total.....	8,493	1,796,852 58
Salary of two special agents paid out of appropriation for letter-carriers.....	2	5,823 83
Total.....	8,495	1,802,676 41

Accounts of railway postal clerks, &c.—Continued.

	Number.	Amount.
Increase over last fiscal year.....	1,886	\$377,097 45
Increase over last fiscal year, special agents.....	1	3,103 48
Warrants paid by the Postmaster-General and countersigned by the Auditor, passed and registered:		
In the quarter ended September 30, 1873.....	2,452	2,907,737 99
In the quarter ended December 31, 1873.....	2,647	2,857,577 77
In the quarter ended March 31, 1874.....	2,970	2,921,840 32
In the quarter ended June 30, 1874.....	2,582	2,807,620 25
Total.....	10,651	11,494,776 33
Increase over last fiscal year.....	2,682	1,784,025 59
Drafts issued by the Third Assistant Postmaster-General and countersigned by the Auditor, passed and registered:		
In the quarter ended September 30, 1873.....	4,403	603,947 90
In the quarter ended December 31, 1873.....	4,448	582,276 39
In the quarter ended March 31, 1874.....	4,338	529,865 77
In the quarter ended June 30, 1874.....	4,695	569,749 26
Total.....	17,884	2,345,839 32
Decrease from last fiscal year.....	1,014	409,052 31

Report of the archives clerk for the fiscal year.

In the quarter ended—	Reports received and filed.	Postmasters' accounts received and filed.	Receipts for drafts received and filed.	Certificates of deposit received and filed.
September 30, 1873.....	6,167	774	3,945	3,531
December 31, 1873.....	7,186	1,550	3,589	2,333
March 31, 1874.....	7,275	1,934	3,126	3,241
June 30, 1874.....	7,532	653	3,846	2,334
Total.....	28,160	4,911	14,506	11,439
Increase over last fiscal year.....				2,002

MONEY-ORDER DIVISION—JOHN LYNCH, PRINCIPAL CLERK.

This division has in charge the settlement of postmasters' money-order accounts, and the collection of balances due from late postmasters on money-order account.

The work of the division is fully up to the requirements of the Department, notwithstanding the immense increase of the past fiscal year, as shown by the report to the Postmaster-General.

	Number.	Amount.	Increase.	
			Number.	Amount.
Domestic money-orders issued during the fiscal year ended June 30, 1874.....	4,420,633	\$74,424,854 71	1,064,947	\$16,908,640 02
Swiss international money-orders issued during the fiscal year.....	2,721	72,287 23	*80	*5,026 65
British international money-orders issued during the fiscal year.....	77,351	1,491,320 31	7,759	126,843.99
German international money-orders issued during the fiscal year.....	32,542	701,634 73	13,088	280,912 61

* Decreases.

	Number.	Amount.	Increase.	
			Number.	Amount.
Domestic money-orders paid, received, examined, assorted, checked, and filed during the fiscal year.....	4, 416, 114	\$73, 736, 435 01	1, 301, 296	\$16, 836, 083 78
Swiss international money-orders paid, received, examined, assorted, checked, and filed during the fiscal year.....	793	21, 222 16	193	4, 412 58
British international money-orders paid, received, examined, assorted, checked, and filed during the fiscal year.....	15, 992	303, 773 66	5, 506	88, 686 05
German international money-orders paid, received, examined, assorted, checked, and filed during the fiscal year.....	20, 607	535, 216 72	8, 994	225, 108 46
Certificates of deposit registered, compared, and entered during the fiscal year.....	218, 509	60, 408, 730 41	43, 203	11, 359, 227 13
Transfers registered, compared, and filed during the fiscal year.....	6, 036	1, 196, 910 70	*673	*5, 275 98
Drafts registered and checked during the fiscal year.....	11, 883	6, 031, 363 00	1, 814	1, 028, 618 00
Money-orders returned for correction during the fiscal year.....	30, 146	.....	15, 031	.....

* Decrease.

0

	Quarter ended Sept. 30, 1873.	Quarter ended Dec. 31, 1873.	Quarter ended March 31, 1874.	Quarter ended June 30, 1874.	Total.	Increase.
Domestic money-order statements received, examined, and registered during the fiscal year ended June 30, 1874.....	36, 804	36, 804	36, 804	36, 804	147, 216	12, 737
Swiss international money-order statements received, examined, and registered during the fiscal year.....	1, 812	1, 992	1, 992	1, 992	7, 788	389
British international money-order statements received, examined, and registered during the fiscal year.....	11, 561	11, 604	11, 604	11, 604	46, 373	3, 395
German international money-order statements received, examined, and registered during the fiscal year.....	6, 277	6, 804	6, 804	6, 804	26, 689	8, 653
Letters written during the fiscal year.....	512	701	1, 072	1, 035	3, 320	1, 183

In conclusion, I am pleased again to acknowledge the co-operation I have received from Mr. McGrew, my chief clerk, from the principal clerks of the several divisions, and from other efficient and faithful clerks in this Bureau.

I have the honor to be, very respectfully,

J. J. MARTIN,
Auditor.

Hon. B. H. BRISTOW,
Secretary of the Treasury.



REPORT OF TREASURER OF THE UNITED STATES.



REPORT

OF THE

TREASURER OF THE UNITED STATES.

TREASURY OF THE UNITED STATES,
Washington, November 3, 1874.

SIR: Again, and for the fourteenth time since this Office was given me in charge, it has become my duty to make to the honorable the Secretary of the Treasury the annual statement of the condition of the Treasury of the United States. The statement is accompanied by remarks in regard to the present conduct of the Office, and suggestions as to its future needs.

The tables that are appended will fully exhibit the transactions of the Office in detail for the year ending with June 30, 1874.

A comparison of the tables of receipts with those of the year preceding shows a falling off from customs of \$24,985,689.01, and of \$11,319,529.24 on account of internal revenue. Nearly if not the whole of the decrease of receipts from the latter source is due to recent changes in the law, while the falling off in the customs-duties seems to have been caused solely by the panic that occurred early in the fiscal year, and made itself felt to the end. The people, in consequence of the stringency in the money-market, became more economical in their expenditures for foreign goods.

The expenditures, exclusive of those on account of the public debt, as compared with the year before, have been decreased \$1,869,652.49. Commendable as this retrenchment is, it is believed that it will be still greater at the end of the current year.

INCREASE OF THE LABOR IN THE OFFICE.

By many members of Congress, and by other persons who have not looked into the matter, it is supposed that the reduction of taxes, and the consequent small decrease in the receipts and expenditures, must necessarily have reduced the amount of labor required to be done for the transaction of the public business of this Office. But such is far from being the case; and, on the contrary, it has been largely increased. All the machinery for the collection and the disbursement of the public revenue remains.

The various offices of assistant treasurers, of designated depositaries, and of national banks designated as depositaries of the public moneys of the United States, whose duty it is to receive and to disburse the public revenues, remain, and, as the country has grown, have been increased and extended. With all of these offices separate accounts must be kept and settled. While, therefore, the gross amount of receipts and expenditures has fallen off, the number of accounts and the number of items in the several accounts not only remain, but have been increased.

This, the principal office, while it keeps accounts with one hundred and fifty-three offices of assistant treasurers, designated depositaries, and national banks acting as such depositaries, has in addition its own accounts with disbursing officers. The labor in this branch has been very largely increased by several provisions of law enacted by Congress at its last and other recent sessions.

By the act of June 23, 1874, making appropriations for "sundry civil expenses," an appropriation of \$1,300,000 was made for the District of Columbia; in which act it is provided, "that all sums due any party, exceeding \$100, shall be paid only on checks on the Treasury, issued directly to the party to whom the same is due."

By an arrangement with the commissioners, all their receipts from taxes and from other sources are deposited, and all their disbursements are made through the Treasury in the same way.

The same act provides: "That all moneys hereafter appropriated for the aid, use, support, or benefit of any charitable, industrial, or other association, institution, or corporation, shall be placed to the credit of the proper fiscal officer of said association, institution, or corporation, by warrant of the Secretary of the Treasury, on the books of the Treasurer of the United States, or of an assistant treasurer or designated depositary of the United States, other than a national bank, and shall be paid out only on the checks of such fiscal officer, drawn payable to the person to whom payment is to be made."

Similar provisions have, by prior but recent legislation, been applied to the disbursing officers of the various departments of the Government, both civil and military, including payments to pensioners.

By the act of June 20, 1874, "amending the charter of the Freedman's Savings and Trust Company," it is provided that "said commissioners shall deposit all sums collected by them into the Treasury of the United States."

As the deposits of all receipts under this act are made in the Treasury, so all expenditures by the commissioners are made by drafts on the same. When it is understood that the number of persons who have deposits in this institution and its branches in the different States of the Union exceed seventy thousand, and that the dividends to be made from time to time will be made by checks payable to each of the several depositors individually, some idea may be formed of the additional labor that will be thrown upon this Office.

The act of June 20, 1874, entitled "An act fixing the amount of United States notes, providing for the redistribution of the national-bank currency, and for other purposes," has, independently of the creation of an entirely new division, thrown a vast amount of additional labor upon the old divisions of this Office.

The national-bank-note redemption agency is required to have its funds deposited in the Treasury of the United States. The 5 per cent. on the circulating notes of the national banks so required to be deposited amounts to about \$17,000,000. This amount, and all amounts received to re-imburse the Treasury for the notes of national banks redeemed, are received, counted, and accounted for, and all legal-tender notes remitted in payment for national-bank notes sent here for redemption, must be remitted for through the cashier's office of the Treasury proper. All this is independent of the work of counting, examining, assorting, distributing, and delivering to the Comptroller, the currency of national banks, that takes place in the national-bank note redemption agency.

The increase of national banks, and the constant exchange of one kind

of United States stocks for another kind held by the Treasurer in trust for the redemption of their circulating notes, and to assure the prompt payment of United States deposits with them, is another source of the increase of the labor of the Office. So, too, the substitution of the new 5 per cent. for the old 6 per cent. stocks.

One hundred and eighty-four national banks have failed, or gone into voluntary liquidation, or deposited United States notes and have taken up a part of their stocks of the United States. The circulating notes of these banks are required by law to be redeemed at the Treasury, and add thus much to the other redemptions of the Office.

All amounts of interest due on United States stocks that remain unclaimed for ninety days at the various offices where they are made payable are returned to this Office and are then payable here. These have increased, and are constantly increasing in number.

The interest on the new 5 per cent. stocks is not only payable quarterly, instead of semi-annually, as formerly, and on other Government stocks, but on that part that is registered is payable by draft issued at this Office to each individual holder of such stocks. These drafts are payable in gold by any assistant treasurer or designated depository, and, when properly indorsed and paid, are returned here for settlement. This, with the fact that the number of coupons is by this change necessarily doubled, and therefore requires twice the force to examine and arrange them and to account for them, has required another increase in the force of the Office.

The kinds of paper money issued by the United States, including fractional currency, have been largely increased, and continue to be increased as dangerous counterfeits are discovered. As all the various kinds must be assorted by series as well as by denominations, the work of redemption and destruction is necessarily increased to just the extent that the kinds are increased.

For years there were but sixteen kinds. The number has increased, until now there are forty-six different kinds that require to be assorted separately, thus increasing this kind of work nearly threefold.

But these new duties are not the only ones that add largely to the labors of this Office and a consequent necessity for a greater number of employes to perform the business duties required. But enough has been said. I will mention only one other cause of increase of force. Since the large defalcations by disbursing officers, an entirely new system of checks between all the Departments of the Government and this Office has been introduced. Under this new system reports of the balances held by every disbursing officer of the Government are made weekly, or oftener, to chiefs of the Departments or Bureaus to which they respectively belong. From all of these officers they are immediately transmitted to this Office. Here they are carefully examined and compared with the books of the Office, and with the weekly and monthly reports made to this Office by all the assistant treasurers, designated depositaries, and national banks designated as depositaries.

The amounts standing to the credit of a disbursing officer are stated on his report, and any discrepancy that may exist between the report of the disbursing officer and returns from the office where he keeps his accounts is noted and certified, and the report is then immediately returned to the Department or Bureau to which the disbursing officer belongs. This has compelled not only the appointment of quite a number of additional clerks to make the proper examinations and reports, but has necessitated the inauguration of a new and more elaborate system of book-keeping, which also requires the work of additional

clerks. Since the inauguration of this new system no defalcations have taken place, and it is believed that the guards against them are now so perfect as to be a bar to them in the future. The very large extra labor and, to some extent, consequent expense in this case, as in most of the others named, are, therefore, well bestowed.

PAY OF EMPLOYÉS.

Without any change of opinion, as expressed in reports of former years in regard to the inadequacy of the salaries now paid to departmental employés of the Government, I have, after mature thought and reflection, and from some little experience in the national-bank-note redemption agency, come to the conclusion that if Congress would appropriate to each Department and its Bureaus a round sum, not exceeding that now appropriated, to be expended, in the discretion and under the direction of the heads of the several Departments, in the payment of the clerks and other employés of the Departments and the Bureaus thereof, in sums of any amount, say, for clerks from one to two thousand dollars, and for grades higher or lower than clerks, in proportion, with the right to adjust the payments from time to time, according to the work performed by each, very much more and a great deal better service would be had by the Government than under the present system, with the grade, classification, and rate of compensation fixed by the iron rule of compulsory law.

In this connection I desire to say that, had the reduction of the force of this Office, as contemplated by the bill introduced in the House of Representatives, at its last session, for that purpose, been passed into a law, it would have been impossible to do the work necessary for the proper transaction of the public business. Even with the amendments made to it in the Senate, and as compromised in the committee of conference, the appropriation would not have sufficed.

With the \$20,000 additional appropriation made afterward, there was barely money enough to pay for the work done, and it was only effected by overwork and by denying the usual thirty days' summer vacation to many of the employés. Little, however, was gained by these expedients, as the unusual loss of time by reason of sickness proved.

The reduction made by act of Congress at its last session of the number of females acting as sweepers and dusters from thirteen to seven in number, and the decrease of the pay of the remaining ones from thirty-six to twenty dollars per month, greatly inconvenienced the Office, brought great distress upon the poor widows who were either deprived of their places or compelled to work for pay inadequate to their services, and for their and their families' support. When it is recollected that these persons are mostly widows, with families of helpless children, who have the alternative often offered between seeing the suffering of their children for the want of bread and taking the money that is exposed to avert it, the impolicy, if not wickedness, of placing such a temptation in their way will be realized and corrected. I know that the number employed in former years, being one to thirty employés, was none too many to keep the rooms in decent order and cleanliness, and think no one believes that \$36 a month for services rendered early and late, under such circumstances, is too much pay. It is, therefore, hoped that, unless a round sum sufficient for the safe conduct of this Office is appropriated, the old roll, in its entirety, will be restored, with such additions hereto as the increase of the work of the Office has made necessary.

No reduction of the number of persons now employed can be made without putting the public interest and my own in peril.

UNAUTHORIZED PAPER MONEY.

Constant complaints have been and are being made that the laws made to restrain the issuing and circulation of notes other than those authorized by acts of the Congress of the United States, are evaded in large sections of the country, and in many localities they are utterly disregarded. The latter is particularly true as of the South, and especially so in the States of Georgia and Alabama. Most of these violations of law are by municipalities and by manufacturing companies.

I can speak of this evil from personal experience and observation. In localities at the South almost the entire circulation consists of such local issues that are put upon everybody in change, and unless used in the place of issue are worthless to the holder. This is particularly true of the fractional currency. For this there has never been the poor excuse that there was "not currency enough," as the amount authorized by law has never been issued from the Treasury, being restricted and reduced by the issue and circulation, in violation of law, of this illegitimate and almost worthless currency. Now that banking under the national system is measurably free, that excuse will not hold as to the issues of notes of \$1 and upward.

By the act of March 26, 1867, it is enacted, "That every national banking association, State bank or banker, or association, shall pay a tax of 10 per centum on the amount of notes of any town, city, or municipal corporation paid out by them." This enactment does not reach the root of the evil. The law should be so amended and changed as to compel the payment of the tax by the municipalities, companies, or individuals who make the original issue of such unauthorized circulating notes. Bankers and business men at the South assured me that even such a tax would not prevent the issue of this kind of currency, and that the only effectual way to abolish the nuisance would be to declare the issuing of any kind of obligation, with a view to its circulation as money, a misdemeanor, punishable by fine or imprisonment, or both, by any court having cognizance thereof.

DELINQUENCIES IN THE PAYMENT OF DUTY BY NATIONAL BANKS.

Section 41 of the "act to provide a national currency," approved June 3, 1864, makes it "the duty of each association, within ten days from the first days of January and July of each year, to make a return under the oath of the president or cashier to the Treasurer of the United States, in such form as he may prescribe, of the average amount of its notes in circulation, and of the average amount of its deposits, and of the average amount of its capital stock beyond the amount invested in United States bonds, for the six months next preceding said first days of January and July as aforesaid, and in default of such return, and for each default thereof, each defaulting association shall forfeit and pay to the United States the sum of two hundred dollars."

The law then goes on and provides an effective mode for collecting the penalty that may be incurred by any bank for any default in making the return at the time, and in the manner as thereinbefore specified.

The same section provides that "in lieu of all existing taxes, every association shall pay to the Treasurer of the United States, in the months of January and July, a duty of one-half of one per centum each

half year upon the average amount of its notes in circulation, and a duty of one-quarter of one per centum each half year upon the average amount of its deposits, and a duty of one-quarter of one per centum each half year as aforesaid on the average amount of its capital stock, beyond the amount invested in United States stocks, and in case of default in the payment thereof by any association, the duties aforesaid may be collected in the manner provided for the collection of United States duties of other corporations, or the Treasurer may reserve the amount of said duties out of the interest, as it may become due on the bonds deposited with him by such defaulting association."

It will be seen by inspection of the above quoted extracts, from the national-currency act, that while there is a penalty of \$200 for any default in making proper returns within ten days after each first day of January and July, there is no penalty whatever for making default in the payment of the duty to this office, within the months named, as it is made the duty, by law, for each bank to do.

Quite a number of the banks take advantage of this defect in the law. They make their returns regularly within the ten days as prescribed by law, and thus avoid the penalty of \$200. Having thus complied with the comparatively immaterial part of the law, for the non-compliance with which there is a penalty attached, they then entirely neglect the material part, by refusing to pay the duty within the month, and for which neglect there is no penalty.

As most of the interest of the stocks, held by the Treasurer in trust for the national banks, is payable semi-annually, in January and July, there is no way provided by which the duty, in such cases, can be collected compulsively within five months, when the next interest on their stocks is payable.

The use of large sums of money, for a long time due to the United States, is lost to the Treasury.

In cases of single banks, the loss in interest for a single term of six months amounts to hundreds of dollars. The aggregate amount thus lost to the people is very large.

This not only works a great injury to the public revenue, but does injustice to the majority of the national banks, that pay their duty regularly with commendable promptitude.

To obviate this evil, and to force a ready compliance with the terms of the law, the act should be so amended as to attach a penalty for the non-payment, within the time prescribed by law, of the duty due from any national bank, of an additional penal sum, at the rate of one per centum per month upon the amount due and unpaid, due from and by such defaulting bank, until the whole amount of such duty, with the accrued penalty, shall have been paid by such defaulting bank. And if not paid before, the whole amount, including the penalty, may be retained from the next interest due on its stocks held for it in trust for the redemption of its circulating-notes, by the Treasurer of the United States.

UNSIGNED NATIONAL-BANK NOTES.

The Comptroller of the Currency, in his annual report for the year 1867, stated that "in the summer of 1864 it was ascertained that packages of notes forwarded to certain western banks were each found to be short of the required amount by one impression, (a sheet containing four notes.) This happened at intervals for several months. Then, for nearly a year, no losses occurred. But in the fall of 1865 impressions

began to be missed from the packages of notes in the counting-room of the office; and in December a package containing \$4,500 in fifty and one hundred dollar notes, of the National City Bank of Lynn, Mass., was missed. From this time there was a cessation in the thefts, until the 1st of May, when a package containing \$12,000 in fifties and hundreds, of the First National Bank of Jersey City, N. J., was stolen."

The aggregate of the several amounts thus taken from the Office of the Comptroller of the Currency was \$17,560.

The Comptroller now states it as his opinion that very few of the notes of the First National Bank of Jersey City, amounting to more than two-thirds in amount of all the unsigned notes stolen, are now in existence. This belief is founded on the fact that the theft was discovered at once and an arrest made almost immediately.

The theory is that the thief, in order to destroy the proof that might be brought against him, destroyed nearly all of these notes, and some of those of the National City Bank of Lynn, that he had previously stolen. This theory is confirmed and strengthened by the fact that but few of the notes of either of these two banks have made their appearance at the agency here for redemption, while of the notes of the thirty-nine banks from which but a single sheet each was stolen, their appearance occurs disagreeably often, to the disgust of the poor counters who are responsible in dollars if they pass them without discovering their character. At a more recent time, in December, 1868, unsigned notes of the Third National Bank of the city of New York, amounting to \$750, mysteriously disappeared while *in transitu* from one room to another in the Office of the Comptroller of the Currency. Although these notes were never in the custody of that bank, nor of any of its officers or agents, yet it is understood that it redeems them on presentation at its counter, thus setting an example worthy of imitation by other banks, and by the Government as well.

In the opinion of the Comptroller of the Currency, the whole amount of the notes that were taken from the Department that are now in existence does not exceed \$5,000. As all of them were entirely finished, both face and back, having the signatures of the Register and the Treasurer of the United States, and bearing the seal of the Treasury Department on their face—being in fact genuine and perfect in all their parts, save the signatures of the officers of the banks; and as they were put into circulation through the agency of an employé of the Government, and as they are now in the hands of innocent parties who received them in good faith for their full face-value, it is most respectfully recommended that Congress be asked to make an appropriation of, say, \$5,000, wherewith to redeem these stolen notes, so that they may be canceled and destroyed when presented at the Treasury for redemption; and that the Comptroller of the Currency be authorized to issue new notes instead thereof to the various banks which would be entitled to receive them.

It is claimed by the Osage National Bank of Osage, Iowa, that \$9,000 of the unsigned notes of that institution were taken from its custody, and that it is therefore released from liability to redeem the same. Should this plea be allowed, any bank so disposed might put its own unsigned notes into circulation for a valuable consideration, and then repudiate its liability to redeem them.

It is well recollected that an early effort was made on the part of the national banks to get the departmental consent to have the names of the bank-officers printed upon their notes, the same as on the United States notes, and that the then Secretary, Governor Chase, declined to grant

their seemingly reasonable request. Had he given his consent, no question could now arise as to the liability of this bank to redeem these its notes that through its own negligence passed into the circulation of the country, and are now held by parties who hold them for valuable considerations.

Not one person in a thousand who handles a national-bank note looks at the signature, and if the thousandth one should, a thousand to one he would not be able to tell whether the signature was genuine or not.

Whenever unfinished United States notes have been presented at the Treasury they have been redeemed. Restitution has always been made either by the bank-note companies or by the employes of the Bureau of Engraving and Printing in the Treasury Department, as the one or the other may have been in fault for their fraudulent issue. The same rule is followed by the bank-note companies when unfinished bank-notes are unaccounted for and find their way into circulation.

No good reason can be urged why the banks themselves should not be held equally responsible when through their own fault their unsigned notes get into circulation. That they eventually cannot avoid this responsibility is evidenced by the facts that the Government holds the bank's receipt for the notes, and that the United States bonds pledged for their redemption, in custody of the Treasurer, can never be surrendered until the bank shall return the notes for the redemption of which they are held, or by the deposit of an equal amount of United States notes. It is only a question whether the liability on the part of the bank to redeem these notes shall attach at once or at some future time. Under these circumstances it is believed that public policy, justice to the holders of these notes, and the true interest of the banks themselves, require the passage of a law authorizing the Treasurer of the United States to redeem the unsigned notes that have been or that may hereafter be delivered to and receipted for by a bank in the same manner and under the same rules and regulations as other national-bank notes are now by law redeemed.

LOANS TO BE KEPT SEPARATE FROM OTHER ACCOUNTS.

The statements of the receipts and expenditures of the Government's revenues are somewhat obscure and unintelligible to the uninitiated. This is caused by the keeping the amounts of the exchange of currency and of stocks, and of the ordinary receipts from customs, internal taxes, and other sources of actual revenue, and the expenditures of the same, in the same accounts. At all times, the redemption and retiring of old and worn currency of all kinds goes into this account as an expenditure, and the issuing of new currency in its stead is treated as a receipt of funds into the Treasury. The same kinds of debits and credits are made at times when, as is now the case, large amounts of stock, bearing a high rate of interest, are being paid off by the issue of stocks bearing a lower rate in exchange therefor. These, and other items, largely swell the apparent amount of receipts and expenditures, when, in truth, these transactions neither add to nor diminish either the real receipts or expenditures of the Treasury. They simply represent the transfers of equal amounts of one kind of currency or security on the one side, for another kind on the other side of the book-accounts, and the statements that are made from the same.

To obviate this obscurity of the accounts and statements, so that the actual receipts and expenditures of the real revenues may be clearly stated, I would most respectfully suggest that the accounts of currency

issued and redeemed, and in regard to all loans negotiated or redeemed, may be kept separately. In order that this may effectually be done, it will be necessary to make separate and distinct "*pay warrants*" and "*covering warrants*" for all transactions in any way relating to receipts and disbursements on account of the currency and of loans.

UNAVAILABLE BALANCES.

There remain standing on the books of this Office open accounts of various amounts against public officers and depository banks, on which no receipts have been had for several years, and on which it is not probable that anything will be realized, except through suits at law. These accounts are necessarily carried forward from time to time, from book to book, thus embarrassing the business, and deceptively swelling the statements of the balance of money in the Treasury.

It is very desirable that these accounts should be transferred to the books of the Register of the Treasury, as was formerly done; and that, when advisable, suits be brought for the several amounts due the Government. To this end, it is respectfully recommended that Congress be asked, at the coming session, to pass a law authorizing the transfer of all unavailable balances that now stand, or that may hereafter so stand, for three years or more on the books of the Treasurer, to the books of the Register of the Treasury.

NATIONAL-BANK-NOTE REDEMPTION AGENCY.

Section 3 of the act entitled "An act fixing the amount of United States notes, providing for a redistribution of the national-bank currency, and for other purposes," passed June 20, 1874, provides: "That every association organized, or to be organized, under the provisions of the said act, and of the several acts amendatory thereof, shall at all times keep and have on deposit in the Treasury of the United States, in lawful money of the United States, a sum equal to 5 per centum of its circulation, to be held and used for the redemption of such circulation; which sum shall be counted as a part of its lawful reserve, as provided in section 2 of this act; and when the circulating-notes of any such associations, assorted or unassorted, shall be presented for redemption, in sums of \$1,000, or any multiple thereof, to the Treasurer of the United States, the same shall be redeemed in United States notes. All notes so redeemed shall be charged by the Treasurer of the United States to the respective associations issuing the same, and he shall notify them severally, on the first day of each month, or oftener, at his discretion, of the amount of such redemptions; and whenever such redemptions for any association shall amount to the sum of \$500, such association so notified shall forthwith deposit with the Treasurer of the United States a sum in United States notes equal to the amount of its circulating-notes so redeemed. And all notes of national banks worn, defaced, mutilated, or otherwise unfit for circulation shall, when received by any assistant treasurer, or at any designated depository of the United States, be forwarded to the Treasurer of the United States for redemption as provided herein. And when such redemptions have been so reimbursed, the circulating-notes so redeemed shall be forwarded to the respective associations by which they were issued; but if any of such notes are worn, mutilated, defaced, or rendered otherwise unfit for use, they shall be forwarded to the Comptroller of the Currency and destroyed and replaced as now provided by law: *Provided*, That each of said asso-

ciations shall re-imburse to the Treasury the charges for transportation, and the costs for assorting such notes; and the associations hereafter organized shall also severally re-imburse to the Treasury the cost of engraving such plates as shall be ordered by each association respectively; and the amount assessed upon each association shall be in proportion to the circulation redeemed, and be charged to the fund on deposit with the Treasurer: *And provided further*, That so much of section 32 of said national-bank act requiring or permitting the redemption of its circulating-notes elsewhere than at its own counter, except as provided for in this section, is hereby repealed."

This act went into effect immediately on its passage, and individuals, companies, and even national banks took instant advantage of that fact.

National-bank notes in all kinds of condition, from all parts of the United States, at once began to pour into the Treasury by millions. There was no time whatever given to make preparation to carry the provisions of the law into effect.

This office, which for a long time had felt the want of room for the regular employés, who were overworked on the ordinary work of the Treasury, was called upon on the instant to take the responsibilities and to do the immense additional labor thus thrown upon it.

Without a single person to do the work, without an article of necessary furniture, without a single room wherein to place it, even if it could be at once procured, without any safeguard against robberies, and without a dollar wherewith to redeem the notes that came in for redemption, the situation and outlook was anything but pleasant or encouraging. My condition was that of the man with a large number of hungry boarders without anything to cook or anything to cook it in. To make the matter worse, the question of the status of this new agency in the Treasury Department arose. It was argued that if it belonged to the Department, then the appointment of the clerks and other employés of the agency belonged to the Secretary, and that the intervention of the civil-service board would be required before such appointments could be made, thus causing almost fatal delay. If, on the other hand, the agency did not belong to the Department, and the employés were not subject to its rules and regulations in regard to preliminary examination and appointment by the Secretary, then it had no right in the Treasury building, and must seek quarters elsewhere. But for the great liberality and kindness of the Secretary of the Treasury, the desirable objects of the law, in regard to the redemption of the national-bank notes, would have failed entirely.

The Secretary, after examining the law, decided that he had nothing to do with the appointment of clerks and others to conduct the affairs of the agency; that he could see no other way, under the law, than for the Treasurer to hire the employés as best he could. He at the same time promised his aid and support. In furtherance of this promise he kindly consented to inconvenience his own and other offices in the Department to make partial room for the agency. But all that could be spared was insufficient for the correct transaction of the business. This was the situation of things, and thus the work was begun.

The 5 per centum on the banks' circulation was slow in coming in; in truth, after four months' notice, it is not all in yet.

In a very short time more than \$20,000,000 of the notes of the national banks that had been redeemed, and that could not be disposed of, lumbered the vaults of the Treasury that were needed for its own use. As a general rule, the banks behaved well, and did all in their power to

facilitate the redemptions. Quite a number, mostly in the principal cities, deposited a second 5 per centum before any of their notes had been assorted. But other banks sent notes here for redemption before they had even made their own deposits wherewith to make redemptions.

Not having any of the appliances necessary to assort these notes, so that calls could be made on the banks to make good their redemption-fund, it was found that while the agency held national-bank notes answering as security for the United States notes remitted for their redemption, the Treasury had been drawn upon for more than the 5 per centum deposit.

Under these circumstances the receipt of national-bank notes was discontinued until the fund could be sufficiently replenished to again go on with redemptions.

That time has now arrived, and although the agency is still without sufficient help, room, or furniture, yet it is confidently believed that if the banks respond promptly when calls are made upon them in the future to make good their redemption-fund, in accordance with the law, no further delays will occur, and that all remittances hereafter made of national-bank notes for redemption will be promptly remitted for to the sender in lawful money.

Notices will in due time be sent to the several banks advising them of the amounts charged to their redemption-fund to re-imburse the Treasury for the charges for transportation, and the cost for assorting their notes that have been redeemed, in compliance with the law, which provides that these charges and costs shall be in proportion to the circulation redeemed. As the law does not state whether these charges and costs shall be in proportion to the amount in dollars, or the number of notes redeemed, it has been decided, after consultation with the Secretary of the Treasury and others learned in the law, that inasmuch as the charges for transportation are paid on the amount of money transported, and that it costs as much to assort one-dollar notes as it does notes of a thousand dollars, therefore the proportion for transportation will be with reference to the amount, and for other expenditures in proportion to the number of notes redeemed.

The first re-imbursement for cost of assorting will necessarily be much larger than any other for a like time can be hereafter. This is due to the fact that the necessary books, blanks, and other stationery, and a large amount of necessary furniture, specially adapted to and procured for the work, have been received and paid for. These contingent expenses will be light in comparison in the future.

There are now employed in the agency one hundred and thirty-five persons, with salaries ranging from \$3,500 for the superintendent, down to \$432 for the female laborers.

A large majority of the sorters receive pay at the rate of \$900, the average to each person being a trifle over \$1,000 per annum.

In order to do the necessary work, thus far all of the employes have been overworked each day, and many of them have been obliged to work until late at night, and on Sundays. This course answers for a short time, but if long continued without any respite, as has been and is now the case, will after a time yield less and less valuable work than when labor is required only in the regular office-hours.

Although the system established by law for the redemption of national-bank notes is better than any other heretofore had, yet, to its perfect working, additional legislation will be required.

First of all, the status of the Redemption-Agency, in the Treasury Department, should be clearly defined. The responsibilities and duties,

under the present law, seem to devolve entirely upon the Treasurer of the United States. This is an anomaly. While the Treasurer does not seek to avoid any responsibility that Congress may by law fix upon him, yet he deems it his duty to say, that although his relations with the present Secretary are such as to preclude the probability that any disagreement would ever occur, yet the time will come when one or the other, or both these officers will be changed, and ugly complications may then arise. To avoid any misunderstanding that may arise under other circumstances in the future, it is desirable that the law should be so amended as to make the Redemption-Agency a division in the office of the Treasurer, subject to the control of the Secretary of the Treasury as a part of the Treasury Department.

There should be a stringent provision in the law to compel the banks to make and to keep good their 5 per centum redemption-deposit.

It was, no doubt, intended by Congress that all the provisions of the national-bank law, in regard to redemption-agencies, as was therein provided, should be continued. Under that law, if a bank failed to redeem its notes in lawful money of the United States, at its place of business, or at its place of redemption, the holder could cause the same to be protested; and thereupon the Comptroller of the Currency, with the concurrence of the Secretary of the Treasury, was required to appoint a special agent, with a view to closing the bank, placing it in the hands of a receiver, and forfeiting its bonds held by the Treasurer to the United States.

As all the agencies and places of redemption, other than at the counters of the banks, heretofore existing were abolished by the law that created the Treasury of the United States the general redemption-agency for all the banks, it was probably intended that all the pains and penalties that existed for the non-redemption of the circulating-notes of a bank at its former redemption-agency, under the old law should attach to it for a like neglect at the new agency under the new law. But this does not clearly appear to be the case. If it is so, it is only so by implication. It is, therefore, recommended that all the provisions of the old law, in regard to the refusal of a bank to redeem its circulating-notes at its then agency, be re-enacted specifically, so as to make all its provisions apply, when its notes shall be protested for want of funds wherewith to redeem the same, at the Treasury of the United States.

It is also recommended that the law be further amended so as to permit any national bank to deposit with the Treasurer of the United States, to its credit in the redemption-fund, any amount in excess of the 5 per centum now required by law, and that the same shall be counted and considered as a part of the reserve-fund now required by law to be kept by any such bank.

It is further recommended that the law be so amended as to provide that whenever the redemption agency holds notes of national banks fit for circulation, and the Treasury holds other such notes that are unfit, that they may be exchanged by the Treasurer, the one for the other, so that the kind fit for circulation may be paid out at the Treasury, and the kind that is unfit destroyed and replaced by new notes. This would save double transportation and the expense thereon on the amount so exchanged, and time as well.

Whenever all the notes of the national banks shall have the charter-numbers printed on their faces, as the law now provides they shall be on all future issues, the work of assorting them will be much easier, and, consequently, cheaper than now. It is therefore recommended that the law be so amended as to require that all national-bank notes that do not

bear the charter-number on their faces shall, when redeemed, be treated as notes unfit for circulation, and destroyed.

After all national-bank notes shall bear their charter-numbers on their faces, on diagonally opposite corners, they may be destroyed as are now the notes of the United States, which method is much simpler, if not safer, than the one necessarily adopted for the verification and destruction of the national-bank notes, which are now destroyed in the safest way that their present form will permit.

There are now two thousand two hundred national banks, including such as have failed or gone into voluntary liquidation. When the notes of these banks reach this Office they are immediately counted, closely examined, and assorted by denominations only, without regard to the banks that issued them. They then pass to another room to other parties, where they are assorted into cases, having as many compartments, into forty-four alphabetical groups. They now pass to the last sorters, where they are assorted by individual banks into cases containing fifty compartments each, being the number of different banks in each group. They are now made up by banks into packages of \$100 each or its multiple. They then pass to another room, where they are again critically examined, canceled by having the names of the officers cut out, put up and sealed, each bank by itself, for delivery to the Comptroller of the Currency.

Notes deemed fit for circulation are withheld by the first sorters, and then go through the same process except the cancellation, and are sealed for return to the banks to which they belong.

As all the notes that are received for redemption are counted on their receipt and on their delivery to and receipt from each of the divisions above named, it follows that they are inspected and counted at least eight times before they leave this Office, thus making it next to impossible that either stolen notes, counterfeits, or notes of the wrong bank should pass through.

The notes so sealed and canceled then go to the Office of the Comptroller of the Currency, where they are again examined and counted three several times; first, by clerks of that Office; next, by those of the Secretary of the Treasury; and finally, by the regularly-appointed agent of each bank.

The notes are now ready for delivery to the destruction committee, which consists of one person appointed by each of the Offices of the Secretary of the Treasury, the Comptroller of the Currency, and the Treasurer of the United States. This committee and the agent of the bank then compare and check off the packages from the schedules. This done, the committee and the agent then witness and certify to the destruction of the canceled notes. On this certificate of the committee and the agent of the bank the Comptroller of the Currency issues new notes to the banks, at their request.

Some bank officers affect to believe that they need not remit for redemptions until they receive new notes in exchange for those redeemed; but this is not in accordance with the law, and if it was, the redemptions could not possibly be made on a 5 per centum deposit; and, besides, if allowed, there would be a double issue of notes for the amount beyond the securities deposited. In fact, it would be a credit of the amount from the Government to the banks. On inspection of the law, as hereinbefore quoted, it will be found that "such associations so notified shall *forthwith* deposit;" and afterward, "when *such redemptions shall have been so re-imbursed*," the notes unfit for use shall be forwarded to the Comptroller of the Currency, and destroyed and replaced.

It will be seen that the law requires the re-imbursement preliminary to the delivery of the old notes to the Comptroller. But on account of the clamor on the part of some of the banks, and to facilitate speedy returns of new for old currency redeemed to the banks, this Office has strained a point, by sending the old notes to the Comptroller, so that they may be at once counted and verified, preparatory to their destruction, on a pledge from that officer that he would hold the notes until notified by this Office that the Treasury had been re-imbursed therefor, as by law required. This is all that can, and is perhaps more than ought to, be done under the law as it stands, and with this course such banks as find fault that their receipts of new notes are not more quickly made will have to be satisfied. Even with banks that are very prompt in their observance of the law in this regard—and it is a pleasure to say that a large majority are so—it averages some eight days before money can be realized on a call for re-imbursement. The banks that were captious and dilatory were one of the great causes of the embarrassment that the redemption agency has been subjected to.

To prevent trouble from this cause in the future, it is recommended that the law be further amended so as to direct the Comptroller of the Currency, with the concurrence of the Secretary of the Treasury, on complaint of the Treasurer of the United States that a national bank has neglected to keep its 5 per centum redemption-fund good, after being notified to do so, to appoint a special agent to examine into the affairs of such defaulting bank, and on the report of said agent, if the circumstances warrant it, appoint a receiver in the same manner as is now provided in case of a national bank refusing on demand to redeem its circulating-notes.

With these amendments, and perhaps an increase of the amount to be kept in the Treasury for the redemption-fund to 7 per centum on the circulation of the banks, the necessity or non-necessity for which will be known in time for Congress to act upon it, if necessary, it is believed the law will enable the redemption-agency to work smoothly and perform all the functions required or expected of it by Congress, the banks, and the people.

All of which is most respectfully submitted by your humble servant,

F. E. SPINNER,

Treasurer of the United States.

Hon. B. H. BRISTOW,

Secretary of the Treasury, Washington, D. C.

APPENDIX.

A.—GENERAL TREASURY.

I.—RECEIPTS AND EXPENDITURES.

1.—Receipts and Expenditures by Warrants.

The books of the Office were closed June 30, 1874, after the entry of all moneys received and disbursed on authorized warrants, as follows:

Receipts.

Received from—	Net receipts.	Repayments.	Counter-war-rants.	Totals.
Loans.....	\$439,272,535 46	.....	.....	\$439,272,535 46
Customs.....	163,103,833 69	.....	.....	163,103,833 69
Internal Revenue.....	102,409,784 90	.....	.....	102,409,784 90
Lands.....	1,852,428 93	.....	.....	1,852,428 93
Miscellaneous.....	37,612,707 95	\$2,134,199 12	\$1,195,501 77	40,942,408 84
War.....	.....	3,298,300 15	1,412,505 22	4,710,805 37
Navy.....	.....	1,955,966 31	5,388,792 33	7,344,758 64
Interior.....	.....	1,623,587 77	539,387 28	2,162,975 05
	744,251,290 93	9,012,053 35	8,536,186 60	761,799,530 88
Late United States Depository Cincinnati, Ohio, formerly credited as un-				1,038 78
available.....				131,178,137 32
Balance from June 30, 1873.....				892,978,706 98

Expenditures.

Paid on account of—	Net expendi-tures.	Repayments.	Counter-war-rants.	Totals.
Customs.....	\$22,365,278 52	\$626,700 19	\$69,826 22	\$23,061,804 93
Internal Revenue.....	5,722,164 35	66,207 65	11,582 14	5,799,954 14
Interior.....	35,730,876 75	1,623,587 77	539,387 28	37,893,851 80
Interior, Civil.....	4,804,576 56	70,031 98	1,467 92	4,876,076 46
War.....	42,313,927 22	3,298,300 15	1,412,505 22	47,024,732 59
Navy.....	30,932,587 42	1,955,966 31	5,388,792 33	38,277,346 06
Treasury.....	47,006,277 04	404,194 17	1,055,481 80	48,465,953 01
Diplomatic.....	1,325,327 00	133,269 69	12,819 28	1,471,415 97
Quarterly Salaries.....	606,961 20	140 98	.....	607,102 18
Judiciary.....	3,311,008 94	149,294 14	.....	3,460,303 08
Public Debt.....	530,579,948 99	684,359 73	44,324 41	531,308,633 13
	724,698,933 99			
Less War, Civil, Re-				
payment.....	59	59		
	724,698,933 40	9,012,053 35	8,536,186 60	742,247,173 35
Balance June 30, 1874.....				150,731,533 63
				892,978,706 98

NOTE.—The above balance in the Treasury, June 30, 1874, differs from that of the Secretary and Register \$161, amount allowed the Treasurer by Act of March 3, 1873, but not yet credited by those officers.

Moneys advanced to disbursing officers in excess of the amounts required for expenditure are returned to the Treasury and carried to the credit of the appropriation from which they were drawn, by repay-covering-warrants.

Counter-warrants represent moneys returned to appropriations, which moneys had previously been expended on some other account.

2.—Warrants.

The receipts, as stated in the foregoing table, were carried into the Treasury by 14,959 covering-warrants, which is 399 more than were issued during the preceding year. The payments were made on 33,782 authorized warrants by 37,666 drafts on the Treasury and the various branches thereof. This is an increase in the number of warrants issued over the number issued during the preceding year of 2,289, and in the number of drafts of 1,432.

3.—Receipts and Expenditures by Ledger.

The actual receipts, as shown by Cash-Ledger, were as follows :

Cash, Dr.		
Cash-Ledger Balance, June 30, 1873		\$132,075,827 64
Customs.....	\$163,103,685 34	
Internal Revenue.....	102,375,657 75	
Lands.....	1,876,190 82	
Semi-Annual Duty.....	7,023,357 57	
Fines, Penalties, and Forfeitures.....	714,174 92	
Premium on Sales of Coin.....	5,037,665 22	
Profits on Coinage.....	447,340 88	
Patent-Fees.....	714,191 39	
Pacific Railroads.....	1,046,214 79	
Proceeds of Government Property.....	1,541,208 81	
Conscience-Money.....	8,218 76	
Indian Trust-funds.....	1,146,475 91	
Tax on Seal-skins.....	356,610 42	
Retroactive Salary.....	125,535 82	
Consular Fees.....	515,961 27	
Homestead and other Fees.....	662,190 29	
Steamboat-Fees, Licenses, &c.....	274,340 31	
Emolument-Fees.....	302,938 58	
Hospital-Tax.....	351,694 61	
Storage, Labor, and Drayage.....	464,567 04	
United States Shares, Act May 8, 1872.....	190,010 41	
Prize-Money.....	623,530 55	
Geneva Award.....	15,500,000 00	
Interest on Geneva Award.....	504,100 00	
Captured and Abandoned Property.....	18,734 35	
Sales Property, act July 17, 1862.....	26,377 67	
Rent of Public Buildings.....	27,112 03	
Surveys of Public Lands.....	71,575 80	
Interest due United States from individuals.....	52,622 41	
Store-keepers' Salaries.....	5,359 88	
Miscellaneous Revenue.....	270,910 30	
War Repayments.....	3,154,086 70	
Navy Repayments.....	1,924,498 80	
Interior Repayments.....	1,642,201 38	
Miscellaneous Repayments.....	1,857,729 68	
Fractional Currency.....	41,434,916 00	
Legal-Tender Notes.....	120,403,889 00	
Certificates of Deposit, Act June 8, 1872.....	80,585,000 00	
Coin-Certificates.....	81,117,780 46	
Funded Loan, 1881.....	119,240,756 18	
		756,739,412 10
Amount received from late United States Depository, Cincinnati, Ohio....		1,038 78
Total		888,816,278 52

The actual expenditures, as shown by the Cash-Ledger, were as follows :—

Cash, Cr.		
Public Debt.....	\$531,264,308 72	
War.....	45,612,227 37	

Navy	\$32,888,553 73
Interior, (Pensions and Indians)	37,354,464 52
Quarterly Salaries	607,102 18
Judiciary	3,460,303 08
Customs	22,991,978 71
Treasury	47,410,471 21
Interior, Civil, (Lands and Courts)	4,874,608 54
Diplomatic	1,458,596 69
Internal Revenue	5,788,372 00
Total expenditures	733,710,986 75
Counter-entries ordered by the Secretary this year against receipts of former years	10,156 49
Balance of cash in Treasury June 30, 1874	155,095,135 28
	<hr/> 888,816,278 52
The cash balance consists of coin and coin items	78,524,725 88
Other lawful money	76,570,409 40
Total	155,095,135 28
Deduct cash not covered by warrants	4,363,601 65
Balance, as shown by Warrant-Ledger	<hr/> 150,731,533 63

II.—BALANCES TO THE CREDIT OF THE TREASURER OF THE UNITED STATES JUNE 30, 1874.

Treasurer United States, Washington, D. C.	\$11,816,110 03
Assistant Treasurer United States, New York, N. Y.	90,075,282 21
Assistant Treasurer United States, Boston, Mass.	8,224,298 09
Assistant Treasurer United States, Philadelphia, Pa.	7,433,647 46
Assistant Treasurer United States, Saint Louis, Mo.	1,070,620 66
Assistant Treasurer United States, San Francisco, Cal.	1,755,198 14
Assistant Treasurer United States, New Orleans, La.	892,369 72
Assistant Treasurer United States, Charleston, S. C.	151,426 72
Assistant Treasurer United States, Baltimore, Md.	3,577,012 56
Assistant Treasurer United States, Cincinnati, Ohio.	1,798,345 54
Assistant Treasurer United States, Chicago, Ill.	1,349,522 82
Depositary United States, Louisville, Ky.	54,597 54
Depositary United States, Buffalo, N. Y.	174,620 46
Depositary United States, Pittsburgh, Pa.	261,658 69
Depositary United States, Santa Fé, N. M.	82,111 95
Depositary United States, Tucson, Ariz. Ter.	276,880 25
Depositary United States, Galveston, Tex.	778, 66
National Banks	7,790,292 06
Superintendent Mint United States, Philadelphia :	
Minor Coin Recoinage Account	151,524 24
Minor Coin Metal-Fund	50,000 00
Gold and Silver Recoinage Account	46,679 04
Bullion-Fund	2,401,095 41
Superintendent Assay-Office United States, New York.	11,852,513 00
Superintendent Mint United States, San Francisco, Cal.	3,445,000 00
Superintendent Mint United States, Carson City, Nev.	300,000 00
Superintendent Mint United States, Denver, Cal.	3,100 00
Superintendent Assay-Office United States, Boise City, Idaho.	500 00
Treasurer Assay-Office United States, Charlotte, N. C.	32,000 00
Treasurer Branch Mint United States, Dahlenega, Ga.	27,950 03
Total	<hr/> 155,095,135 28

III.—DISBURSING OFFICERS.

1.—Balances.

Treasurer United States, Washington	\$934,036 28
Assistant Treasurer United States, Boston	\$541,589 57
Assistant Treasurer United States, Baltimore.	186,745 75
Assistant Treasurer United States, Chicago	391,396 37
Assistant Treasurer United States, Cincinnati	173,625 88

Assistant Treasurer United States, Charleston	\$47,045 80	
Assistant Treasurer United States, New York	4,104,301 25	
Assistant Treasurer United States, New Orleans	345,131 16	
Assistant Treasurer United States, Philadelphia	339,674 22	
Assistant Treasurer United States, Saint Louis	650,095 66	
Assistant Treasurer United States, San Francisco	959,466 70	
		\$7,739,072 36
Depository United States, Buffalo	54,773 27	
Depository United States, Pittsburgh	67,241 87	
Depository United States, Santa Fé	124,60 23	
Depository United States, Tucson	46,286 12	
		292,902 49
With 128 National Banks		2,847,860 98
Total in all offices		11,813,872 11

2.—Reports.

There were received for examination, certification, and return to the Bureaus from which they were sent, 56,292 reports of 1,675 disbursing officers, as follows:

Officers of the Army of the United States:		
Quartermasters	384	
Commissaries	386	
Recruiting Officers	51	
Paymasters	51	
Engineer Officers	48	
Engineer Agents	3	
Ordnance Officers	33	
Officers of the Adjutant-General's Office	17	
Medical Officers	7	
Superintendent Military Academy	1	
Signal-Service	1	
Montana Indian War Claims	1	
		983
Officers of the Navy of the United States:		
Pay Inspectors	8	
Pay Directors	5	
Paymasters	12	
Assistant Paymasters	2	
Passed Assistant Paymasters	8	
		35
Civil Officers:		
Collectors of Internal Revenue	227	
Collectors of Customs	114	
Surveyors of Customs	14	
United States Marshals	70	
Pension Agents	87	
Indian Agents	81	
Officers of the Light-House Board	37	
Officers of the Supervising Architect	22	
Department Disbursing Clerks	4	
Commissioner of Northern Boundary Survey	1	
		657
Total		1,675

In examining and certifying these reports comparisons were made with 8,580 lists of disbursing officers' balances, and 841 letters were written in regard to errors and corrections.

IV.—TRANSFER OF FUNDS.

To facilitate payments at points where the moneys were needed for disbursement, transfer letters and transfer orders were issued as follows:

1,845 letters on National Banks	\$31,232,481 25
178 transfer orders on National Banks	3,534,000 00
888 transfer orders on Treasurer, Assistant Treasurers, and Depositories	170,767,416 05
2,911 transfers, amounting to	205,533,897 30
Of which amount there was in coin	\$53,993,520 35
And in currency	151,540,376 95

V.—UNAVAILABLE FUNDS.

First National Bank, Selma, Ala.....	\$38,985 75	
Venango National Bank, Franklin, Pa.....	217,391 38	
* First National Bank, Washington, D. C.....	197,948 24	
Total with National Banks.....		\$454,325 37
Assistant Treasurer United States, New Orleans, (May & Whitaker).....	675,325 22	
United States Depository, Santa Fé, (Collins).....	30,058 83	
Total with Assistant Treasurers and Depositories.....		705,384 05
Balances at the outbreak of the rebellion :		
United States Depository, Galveston, Tex., 1861.....	778 66	
United States Mint, Charlotte, N. C., 1861.....	32,000 00	
United States Branch Mint, Dahlonega, Ga., 1861.....	27,950 03	
Total.....		60,728 69
Total unavailable.....		1,220,438 11

VI.—NATIONAL-BANK DEPOSITARIES.

The business transactions between the Treasury and National Banks as depositories were as follows :

Balances from June 30, 1873.....	\$7,510,920 56	
Net receipts for fiscal year.....	91,108,846 70	
Receipts from transfers on account of fractional currency.....	2,125,570 00	
Receipts from other transfers.....	579,388 81	
Total.....	101,324,726 07	
Payments during the year.....	\$93,534,434 01	
Balance due United States June 30, 1874.....	7,790,292 06	
Total.....	101,324,726 07	
Payments through expresses, at Government expense.....	\$3,534,000 00	
Payments without expense to the Government.....	90,000,434 01	
Total.....	93,534,434 01	

VII.—OUTSTANDING LIABILITIES.

Amount covered into the Treasury June 30, 1873.....	\$371,217 52	
And in the fiscal year.....	68,913 94	
Total.....	440,131 46	
There had been paid to parties entitled to receive the same, June 30, 1873.....	\$65,026 23	
Paid during the year.....	15,975 68	
Unclaimed balances remaining in the Treasury.....	\$31,001 91	
Total.....	359,129 55	
Total.....	440,131 46	

VIII.—CONSCIENCE-FUND.

Amount received from December 1, 1863, to June 30, 1873.....	\$154,695 98	
From July 1, 1873, to June 30, 1874.....	8,218 76	
Total to June 30, 1874.....	162,914 74	

* \$100,000 Union and Central Pacific Railroad bonds held as security.

IX.—OPEN ACCOUNTS.

With Treasurer	2
With Assistant Treasurers	21
With United States Depositories	10
With Superintendents of United States Mints and Assay-Offices	20
With General Treasury, United States	3
With National Bank Depositories	155

B.—POST-OFFICE DEPARTMENT.

I.—RECEIPTS AND EXPENDITURES.

The receipts and expenditures for and on account of the Post-Office Department were as follows:

Cash, Dr.

Balance from June 30, 1873		\$196,213 92
Received by Treasurer of United States, Washington	\$457,018 75	
Received by Assistant Treasurer United States, Baltimore	154,415 83	
Received by Assistant Treasurer United States, Boston	566,144 54	
Received by Assistant Treasurer United States, Charleston	41,294 29	
Received by Assistant Treasurer United States, Chicago	185,475 38	
Received by Assistant Treasurer United States, Cincinnati	200,380 84	
Received by Assistant Treasurer United States, New York	9,296,455 33	
Received by Assistant Treasurer United States, New Orleans	106,837 30	
Received by Assistant Treasurer United States, Philadelphia	512,509 49	
Received by Assistant Treasurer United States, San Francisco	281,330 83	
Received by Assistant Treasurer United States, Saint Louis	127,431 17	
Received by Depository United States, Buffalo	3,820 00	
Received by Depository United States, Pittsburgh	562 49	
Received by Atlanta National Bank, Georgia	1,038 01	
Received by First National Bank, Cincinnati	505 95	
Received by Merchants' National Bank, Cleveland	1,134 39	
Received by First National Bank, Galveston	1,010 44	
Received by City National Bank, Grand Rapids	956 44	
Received by Indianapolis National Bank, Indiana	2,424 96	
Received by First National Bank, Leavenworth, Kans.	2,162 46	
Received by Merchants' National Bank, Little Rock	470 72	
Received by Lynchburgh National Bank, Virginia	116 25	
Received by First National Bank, Memphis	1,286 35	
Received by First National Bank, Milwaukee	151 00	
Received by First National Bank, Nashville	113 31	
Received by Omaha National Bank, Nebraska	7,150 43	
Received by First National Bank, Portland Oreg	491 73	
Received by Raleigh National Bank, North Carolina	555 03	
Received by San Antonio National Bank, Texas	283 44	
Received by Merchants' National Bank, Savannah	31,610 13	
Received by First National Bank, Saint Paul	232 10	
Received by Second National Bank, Utica	352 35	
Received by First National Bank, Springfield, Ill	5,289 63	
Total receipts	11,991,011 38	
Less deposit with Assistant Treasurer Saint Louis, April, 1866, counter-entered January, 1874	195 00	
Net receipts for the year		11,990,816 38
To which add amount of drafts drawn in former years canceled this year	228 97	
And also amount of drafts canceled and carried to the credit of the payees on the books of the Auditor for the Post-Office Department	705 71	
Total		12,187,964 98

Cash, Cr.

Warrants were issued on various offices for the payment of expenses of postal affairs, as follows:

On Treasurer United States, Washington	\$883,126 76
On Assistant Treasurer United States, Baltimore	395,949 01

On Assistant Treasurer United States, Boston	\$224,192 86
On Assistant Treasurer United States, Charleston	270,075 87
On Assistant Treasurer United States, Chicago	976,087 03
On Assistant Treasurer United States, Cincinnati	394,967 81
On Assistant Treasurer United States, New York	6,219,568 84
On Assistant Treasurer United States, New Orleans	482,439 64
On Assistant Treasurer United States, Philadelphia	567,729 11
On Assistant Treasurer United States, San Francisco	348,761 30
On Assistant Treasurer United States, Saint Louis	797,318 08
Total amount of warrants drawn	11,560,216 31
Balance due the Post-Office Department June 30, 1874	627,748 67
Total	12,187,964 98

II.—APPROPRIATIONS FROM TREASURY FOR POST-OFFICE DEPARTMENT.

Moneys included in the foregoing statement of receipts were drawn from the General Treasury on account of the Post-Office Department, under appropriations made by Congress, as follows:

To supply deficiencies in the revenues of the Post-Office Department, Act March 3, 1873:

July 2, 1873, received part Treasury warrant No. 1061	\$1,500,000 00
August 7, 1873, received part Treasury warrant No. 1359	500,000 00
October 2, 1873, received part Treasury warrant No. 1740	1,500,000 00
January 14, 1874, received part Treasury warrant No. 102	1,000,000 00
April 6, 1874, received part Treasury warrant No. 597	1,214,044 71
	<u>\$5,714,044 71</u>

For Mail-Steamship service between San Francisco, Japan, and China, Act March 3, 1873:

July 2, 1873, received part Treasury warrant No. 1061	125,000 00
October 2, 1873, received part Treasury warrant No. 1740	125,000 00
January 14, 1874, received part Treasury warrant No. 102	125,000 00
April 6, 1874, received part Treasury warrant No. 597	125,000 00
	<u>500,000 00</u>

For Mail-Steamship service between San Francisco and the Sandwich Islands, Act March 3, 1873:

July 2, 1873, received part Treasury warrant No. 1061	18,750 00
October 2, 1873, received part Treasury warrant No. 1740	18,750 00
January 14, 1874, received part Treasury warrant No. 102	18,750 00
April 6, 1874, received part Treasury warrant No. 597	18,750 00
	<u>75,000 00</u>

For Mail-Steamship service between the United States and Brazil, Act March 3, 1873:

July 2, 1873, received part Treasury warrant No. 1061	37,500 00
October 2, 1873, received part Treasury warrant No. 1740	37,500 00
January 14, 1874, received part Treasury warrant No. 102	37,500 00
April 6, 1874, received part Treasury warrant No. 597	37,500 00
	<u>150,000 00</u>

For postage for the Post-Office Department, Act March 3, 1873:

February 18, 1874, received Treasury warrant No. 352	132,614 50
--	------------

Total amount received from the Government

6,571,659 21

III.—RECEIPTS AND PAYMENTS BY POSTMASTERS.

Moneys received by Postmasters, on account of postage on letters, newspapers, pamphlets, registered letters, emoluments, &c., disbursed by the Post-Office Department without being paid into the Treasury, but afterward carried into and out of the Treasury by warrant, were as follows:

For quarter ended September 30, 1873	\$4,963,064 26
For quarter ended December 31, 1873	5,123,965 50
For quarter ended March 31, 1874	5,213,632 33
For quarter ended June 30, 1874	5,033,128 62
Total	20,333,790 71

IV.—TOTAL RECEIPTS AND EXPENDITURES ON ACCOUNT OF THE POST-OFFICE DEPARTMENT.

Cash, Dr.

Balance from June 30, 1873.....	\$196,213 92
From Postmasters and others.....	\$5,419,157 17
From Treasury on warrants to supply deficiencies.....	5,714,044 71
From Treasury on warrants for subsidies to steamships between San Francisco, Japan, and China.....	500,000 00
Between San Francisco and Sandwich Islands.....	75,000 00
Between United States and Brazil.....	150,000 00
From Treasury for postage, Post-Office Department.....	132,614 50
From cancellation of drafts.....	934 68
	<hr/>
From Postmasters, by warrant.....	20,333,790 71
	<hr/>
Total.....	32,521,755 69

Cash, Cr.

By 10,637 warrants drawn.....	\$11,560,216 31
By payments by Postmasters, as per warrants.....	20,333,790 71
By balance on hand June 30, 1874.....	627,748 67
	<hr/>
Total.....	32,521,755 69

C.—NATIONAL BANKS.

I.—NUMBER OF NATIONAL BANKS.

On the 30th June, 1873, the number of National Banks organized, and which had deposited securities for their circulation, was.....	2,115
Number of banks organized in fiscal year.....	40
	<hr/>
Number of National Banks to June 30, 1874.....	2,155
	<hr/>
The number of National Banks doing business June 30, 1874, was.....	1,989
Number failed prior to July 1, 1873.....	25
Failed in fiscal year.....	10
Having no circulation, securities withdrawn.....	12
Number in voluntary liquidation and merged with other banks.....	119
	<hr/>
Total number of banks organized.....	2,155

II.—NEW NATIONAL BANKS.

For the fiscal year ended June 30, 1874.

The Griggsville National Bank, Griggsville, Illinois.
 The Home National Bank of Ellenville, New York.
 The First National Bank of Austin, Texas.
 The First National Bank of Chelsea, Vermont.
 The First National Bank of Marshall County, at Plymouth, Indiana.
 The First National Bank of Ashland, Nebraska.
 The First National Bank of Owatonna, Minnesota.
 The First National Bank of Sheboygan, Wisconsin.
 The Decatur National Bank, Illinois.
 The First National Bank of Chippewa Falls, Wisconsin.
 The First National Bank of Lincoln, Illinois.
 The State National Bank of Memphis, Tennessee.
 The First National Bank of Shelbyville, Illinois.
 The First National Bank of Central City, Colorado.
 The First National Bank of Red Oak, Iowa.
 The Green Lane National Bank, Pennsylvania.
 The Kellogg National Bank of Green Bay, Wisconsin.
 The First National Bank of De Pere, Wisconsin.
 The Peoples' National Bank of Pueblo, Colorado.
 The Commercial National Bank of Charlotte, North Carolina.
 The Merchants' National Bank of Binghamton, New York.

The National Bank of Boyertown, Pennsylvania.
 The Rochester National Bank of Rochester, New Hampshire.
 The City National Bank of Williamsport, Pennsylvania.
 The First National Bank of Golden, Colorado.
 The National Bank of Pontiac, Illinois.
 The National Bank of Schwenksville, Pennsylvania.
 The First National Bank of Hancock, Michigan.
 The People's National Bank, of Martinsburg, West Virginia.
 The Second National Bank of Bay City, Michigan.
 The First National Bank of East Liverpool, Ohio.
 The Mattoon National Bank of Mattoon, Illinois.
 The Citizens' National Bank of Winchester, Kentucky.
 The National Southern Kentucky Bank of Bowling Green, Kentucky.
 The Marion National Bank of Lebanon, Kentucky.
 The Wilber National Bank of Oneonta, New York.
 The Home National Bank of Brockton, Massachusetts.
 The Safety Fund National Bank of Fitchburg, Massachusetts.
 The First National Bank of Belleville, Illinois.
 The People's National Bank of Rock Island, Illinois.

III.—NATIONAL BANKS THAT HAVE FAILED.

1.—*Before July 1, 1873.*

The First National Bank of Attica, N. Y., in 1865.
 The Merchants' National Bank of Washington, D. C., in 1866.
 The Venango National Bank of Franklin, Pa., in 1866.
 The First National Bank of Medina, N. Y., in 1867.
 The Tennessee National Bank of Memphis, Tenn., in 1867.
 The First National Bank of New Orleans, La., in 1867.
 The First National Bank of Selma, Ala., in 1867.
 The National Unadilla Bank of Unadilla, N. Y., in 1868.
 The Farmers and Citizens' National Bank of Brooklyn, N. Y., in 1868.
 The Croton National Bank of the City of New York, in 1868.
 The First National Bank of Bethel, Conn., in 1868.
 The First National Bank of Keokuk, Iowa, in 1868.
 The National Bank of Vicksburg, Miss., in 1868.
 The First National Bank of Rockford, Ill., in 1869.
 The First National Bank of Nevada, Austin, Nev., in 1869.
 The Fourth National Bank of Philadelphia, Pa., in 1871.
 The Eighth National Bank of the City of New York, in 1871.
 The Ocean National Bank of the City of New York, in 1871.
 The Union Square National Bank of the City of New York, in 1871.
 The Waverly National Bank of Waverly, N. Y., in 1872.
 The First National Bank of Fort Smith, Ark., in 1872.
 The Wallkill National Bank of Middletown, N. Y., in 1873.
 The Scandinavian National Bank of Chicago, Ill., in 1873.
 The Crescent City National Bank of New Orleans, La., in 1873.
 The Atlantic National Bank of the City of New York, in 1873.

2.—*In the fiscal year.*

The First National Bank of Washington, D. C., in 1873.
 The National Bank of the Commonwealth in the City of New York, in 1873.
 The Merchants' National Bank of Petersburg, Va., in 1873.
 The First National Bank of Petersburg, Va., in 1873.
 The First National Bank of Mansfield, Ohio, in 1873.
 The New Orleans National Banking Association of New Orleans La., in 1873.
 The First National Bank of Carlisle, Pa., in 1873.
 The First National Bank of Topeka, Kans., in 1873.
 The First National Bank of Anderson, Ind., in 1873.
 The First National Bank of Norfolk, Va., in 1874.
 Whole number failed, 35.

IV.—NATIONAL BANKS IN VOLUNTARY LIQUIDATION.

1.—*Before July 1, 1873.*

The National Mechanics and Farmers' Bank of Albany, N. Y.
 The Appleton National Bank of Appleton, Wis.
 The First National Bank of Berlin, Wis.
 The First National Bank of Bluffton, Ind.
 The First National Bank of Carondelet, Mo.
 The First National Bank of Cedarburg, Wis.

The Central National Bank of Cincinnati, Ohio.
 The Commercial National Bank of Cincinnati, Ohio.
 The Ohio National Bank of Cincinnati, Ohio.
 The First National Bank of Cuyahoga Falls, Ohio.
 The First National Bank of Clarksville, Va.
 The First National Bank of Columbia, Mo.
 The First National Bank of Dayton, Ohio.
 The First National Bank of Decatur, Ill.
 The First National Bank of Des Moines, Iowa.
 The Second National Bank of Des Moines, Iowa.
 The National Insurance Bank of Detroit, Mich.
 The National State Bank of Dubuque, Iowa.
 The National Bank of Chemung, Elmira, N. Y.
 The Chemung Canal National Bank of Elmira, N. Y.
 The Fort Madison National Bank of Fort Madison, Iowa.
 The First National Bank of Fenton, Mich.
 The First National Bank of Frostburg, Md.
 The First National Bank of Hallowell, Me.
 The Fourth National Bank of Indianapolis, Ind.
 The First National Bank of Jackson, Miss.
 The First National Bank of La Salle, Ill.
 The National Bank of Lansingburg, N. Y.
 The National Exchange Bank of Lansingburg, N. Y.
 The First National Bank of Lebanon, Ohio.
 The First National Bank of Marion, Ohio.
 The National Bank of Maysville, Ky.
 The Merchants' National Bank of Milwaukee, Wis.
 The First National Bank of New Ulm, Minn.
 The Grocers' National Bank of the City of New York.
 The Pacific National Bank of the City of New York.
 The National Bank of North America of the City of New York.
 The Commercial National Bank, Oshkosh, Wis.
 The First National Bank of Oskaloosa, Iowa.
 The National Union Bank of Owego, N. Y.
 The National Exchange Bank of Richmond, Va.
 The Farmers' National Bank of Richmond, Va.
 The National Union Bank of Rochester, N. Y.
 The Fourth National Bank of Syracuse, N. Y.
 The Savannah National Bank of Savannah, Ga.
 The Miners' National Bank of Salt Lake City, Utah.
 The First National Bank of South Worcester, N. Y.
 The First National Bank of Skaueateles, N. Y.
 The First National Bank of Saint Louis, Mo.
 The State National Bank of Saint Joseph, Mo.
 The Merchants and Mechanics' National Bank of Troy, N. Y.
 The First National Bank of Vinton, Iowa.
 The Farmers' National Bank of Waukesha, Wis.
 The Saratoga County National Bank of Waterford, N. Y.
 The First National Bank of Wellsburgh, W. Va.
 The United National Bank of Winona, Minn.
 The National Savings Bank of Wheeling, W. Va.
 The National Bank of Whitestown, N. Y.
 The Muskingum National Bank of Zanesville, Ohio.
 The American National Bank of New York.
 The Farmers and Mechanics' National Bank of Rochester, N. Y.
 The National Bank of Commerce of Georgetown, D. C.
 The First National Bank of Danville, Va.
 The First National Bank of Rochester, N. Y.
 The Clarke National Bank of Rochester, N. Y.
 The Merchants and Farmers' National Bank of Quincy, Ill.
 The Lawrenceburgh National Bank of Lawrenceburgh, Ind.
 The First National Bank of Knoxville, Tenn.
 The National Bank of the Metropolis of Washington, D. C.
 The First National Bank of Goshen, Ind.
 The Atlantic National Bank of Brooklyn, N. Y.
 The Second National Bank of Zanesville, Ohio.
 The Second National Bank of Syracuse, N. Y.
 The Mechanics' National Bank of Syracuse, N. Y.
 The Montana National Bank of Helena, Mont.

Whole number in liquidation before July 1, 1873, 75.

2.—*In the fiscal year.*

The National Bank of Cazenovia, N. Y.
 The Merchants' National Bank of Memphis, Tenn. (Consolidated with The State National Bank of Memphis.)
 The Manufacturers' National Bank of Chicago, Ill.
 The Second National Bank of Chicago, Ill.
 The Merchants' National Bank of Dubuque, Iowa.
 The Beloit National Bank, Wisconsin.
 The Union National Bank of Saint Louis, Mo.
 The City National Bank of Green Bay, Wis.
 The First National Bank of Shelbyville, Mo.
 The Second National Bank of Nashville, Tenn.
 The First National Bank of Waynesburg, Pa.
 The First National Bank of Oneida, N. Y.
 The National Bank of Tecumseh, Mich.
 The Gallatin National Bank of Shawneetown, Ill.
 The First National Bank of Brookville, Pa.
 The Citizens' National Bank of Charlottesville, Va.
 The Farmers' National Bank of Warren, Ill.
 The First National Bank of Medina, Ohio.
 The Croton River National Bank of South East, N. Y.
 The Citizens' National Bank of Sioux City, Iowa.
 *The Kidder National Gold Bank of Boston, Mass.

V.—NATIONAL BANKS IN LIQUIDATION FOR THE PURPOSE OF CONSOLIDATION WITH OTHER BANKS.

First National Bank of Leonardsville, N. Y.
 First National Bank of Providence, Pa.
 First National Bank of Kingston, N. Y.
 First National Bank of Downingtown, Pa.
 First National Bank of Titusville, Pa.
 First National Bank of New Brunswick, N. J.
 Second National Bank of Watertown, N. Y.
 First National Bank of Steubenville, Ohio.
 First National Bank of Plumer, Pa.
 First National Bank of Dorchester, Mass.
 First National Bank of Clyde, N. Y.
 First National Bank of Burlington, Vt.
 National Exchange Bank of Philadelphia, Pa.
 Carroll County National Bank of Sandwich, N. H.
 Second National Bank of Portland, Me.
 Jewett City National Bank of Jewett City, Conn.
 Orange County National Bank of Chelsea, Vt.
 † Richmond National Bank, Richmond, Ind.
 First National Bank of Adams, N. Y.
 First National Bank of Havana, N. Y.
 Merchants and Farmers' National Bank of Ithaca, N. Y.
 Merchants' National Bank of Hastings, Minn.
 First National Bank of Newton, Newtonville, Mass.

Number in voluntary liquidation before July 1, 1873	75
Number in last fiscal year	21
Number in liquidation merged with other banks	23
Whole number in voluntary liquidation July 1, 1874	119

* Entire circulation surrendered.

† New bank organized with same name.

VI.—REDEMPTION OF CIRCULATING-NOTES OF NATIONAL BANKS, FAILED AND IN LIQUIDATION.

Name of Bank.	Redeemed to July 1, 1873.	Redeemed in fiscal year.	Total redemp- tions, less dis- counts.
National Mechanics and Farmers' Bank, Albany, N. Y.	\$242,300 25	\$4,000 00	\$246,300 25
Appleton National Bank, Appleton, Wis. . .	41,083 85	1,400 00	42,483 85
First National Bank, Attica, N. Y.	42,906 50	500 00	43,406 50
First National Bank of Nevada, Austin, Nev. .	116,836 50	3,500 00	120,336 50
First National Bank, Anderson, Ind. ....	.....	3,000 00	3,000 00
Beloit National Bank, Beloit, Wis. ....	.....	3,300 00	3,300 00
First National Bank, Berlin, Wis.	36,785 80	1,000 00	37,785 80
First National Bank, Bethel, Conn.	25,339 50	.....	25,339 50
First National Bank, Bluffton, Ind.	37,446 25	1,000 00	38,446 25
Farmers and Citizens' National Bank of Brooklyn, N. Y.	246,350 25	700 00	247,050 25
Atlantic National Bank, Brooklyn, N. Y. . .	89,505 00	35,000 00	124,505 00
First National Bank, Brookville, Pa. ....	.....	.....	.....
The National Bank of Cazenovia, N. Y. ....	.....	70,600 00	70,600 00
First National Bank of Carlisle, Pa. ....	.....	.....	.....
First National Bank of Carondelet Mo.	24,848 75	.....	24,848 75
First National Bank of Cedarburgh, Wis. . .	64,997 00	2,500 00	67,497 00
Central National Bank of Cincinnati, Ohio. .	262,115 00	22,000 00	284,115 00
Commercial National Bank of Cincinnati, Ohio.	319,455 00	7,500 00	326,955 00
Ohio National Bank of Cincinnati, Ohio. . .	340,240 00	25,000 00	365,240 00
First National Bank of Cuyahoga Falls, Ohio.	28,304 75	1,600 00	29,904 75
First National Bank of Clarksville, Va.	21,155 00	2,500 00	23,655 00
First National Bank of Columbia, Mo.	11,425 00	.....	11,425 00
Second National Bank of Chicago, Ill. ....	.....	5,000 00	5,000 00
Scandinavian National Bank of Chicago, Ill.	72,700 00	37,400 00	110,100 00
The Manufacturers' National Bank, Chi- cago, Ill. ....	.....	14,300 00	14,300 00
Citizens' National Bank of Charlottesville, Va. ....	.....	.....	.....
First National Bank of Dayton, Ohio.	120,481 05	3,300 00	123,781 05
First National Bank of Decatur, Ill.	78,574 30	2,500 00	81,074 30
First National Bank of Des Moines, Iowa. . .	79,553 75	3,000 00	82,553 75
Second National Bank of Des Moines, Iowa .	36,647 00	1,000 00	37,647 00
National Insurance Bank, Detroit, Mich. . .	69,513 75	2,500 00	72,013 75
National State Bank, Dubuque, Iowa.	96,943 75	2,500 00	99,443 75
Merchants' National Bank, Dubuque, Iowa. .	.....	3,700 00	3,700 00
First National Bank of Danville, Va.	24,500 00	4,000 00	28,500 00
National Bank of Chemung, Elmira, N. Y. . .	84,598 25	2,000 00	86,598 25
Chemung Canal National Bank of Elmira, N. Y.	78,539 00	2,400 00	80,939 00
Fort Madison National Bank of Fort Madi- son, Iowa.	51,500 00	6,500 00	58,000 00
First National Bank, Fort Smith, Ark.	35,505 00	4,000 00	39,505 00
First National Bank, Fenton, Mich.	45,023 25	1,500 00	46,523 25
Venango National Bank, Franklin, Pa.	83,128 50	500 00	83,628 50
First National Bank, Frostburg, Md.	36,322 75	1,500 00	37,822 75
National Bank of Commerce, Georgetown, D. C.	50,505 00	8,000 00	58,505 00
First National Bank, Goshen, Ind.	49,400 00	31,200 00	80,600 00
City National Bank, Green Bay, Wis. ....	.....	2,000 00	2,000 00
First National Bank, Hallowell, Me.	45,643 75	2,000 00	47,643 75
Montana National Bank of Helena, Mont. . .	.....	18,000 00	18,000 00

VI.—REDEMPTION OF CIRCULATING-NOTES, ETC.—Continued.

Name of Bank.	Redeemed to July 1, 1873.	Redeemed in fiscal year.	Total redemptions, less dis- counts.
Fourth National Bank, Indianapolis, Ind.	\$62,800 00	\$3,500 00	\$66,300 00
First National Bank, Jackson, Miss.	36,015 00	1,000 00	37,015 00
First National Bank, Keokuk, Iowa.	88,149 00	500 00	88,649 00
First National Bank, Knoxville, Tenn.	41,700 00	20,500 00	62,200 00
First National Bank, La Salle, Ill.	26,500 00	3,000 00	29,500 00
Lawrenceburgh National Bank of Lawrenceburgh, Ind.	111,400 00	36,500 00	147,900 00
National Bank of Lansingburgh, N. Y.	112,691 85	2,300 00	114,991 85
National Exchange Bank of Lansingburgh, N. Y.	76,357 80	2,900 00	79,257 80
First National Bank, Lebanon, Ohio.	75,523 75	4,000 00	79,523 75
First National Bank, Mansfield, Ohio.			
First National Bank, Marion, Ohio.	96,418 35	1,700 00	98,118 35
The National Bank, Maysville, Ky.	213,300 00	27,900 00	241,200 00
First National Bank, Medina, N. Y.	38,806 75	500 00	39,306 75
Tennessee National Bank, Memphis, Tenn.	87,878 75		87,878 75
Merchants' National Bank, Memphis, Tenn.		119,500 00	119,500 00
Merchants' National Bank, Milwaukee, Wis.	73,002 50	6,000 00	79,002 50
Wallkill National Bank, Middletown, N. Y.	57,900 00	33,410 00	91,310 00
First National Bank, New Orleans, La.	174,175 50	1,000 00	175,175 50
Crescent City National Bank, New Orleans, La.	148,000 00	192,500 00	340,500 00
New Orleans National Banking Association, New Orleans, La.		10,000 00	10,000 00
First National Bank, New Ulm, Minn.	32,710 00	3,000 00	35,710 00
Croton National Bank, New York City.	176,390 75	700 00	177,090 75
Eighth National Bank, New York City.	204,799 00	11,700 00	216,499 00
Grocers' National Bank, New York City.	33,576 00	500 00	34,076 00
Ocean National Bank, New York City.	684,535 00	48,500 00	733,035 00
Pacific National Bank, New York City.	118,362 25	1,500 00	119,862 25
Union Square National Bank, New York City.	42,347 00	3,500 00	45,847 00
National Bank of North America, New York City.	235,560 65	7,300 00	242,860 65
Atlantic National Bank, New York City.	26,300 00	45,800 00	72,100 00
National Bank of the Commonwealth, New York City.		11,400 00	11,400 00
Second National Bank, Nashville, Tenn.		2,890 00	2,890 00
First National Bank, Norfolk, Va.			
First National Bank, Oskaloosa, Iowa.	58,127 85	1,600 00	59,727 85
National Union Bank, Owego, N. Y.	28,306 50	5,400 00	33,706 50
Commercial National Bank, Oshkosh, Wis.	73,015 00	7,500 00	80,515 00
First National Bank, Oneida, N. Y.		5,000 00	5,000 00
Fourth National Bank, Philadelphia, Pa.	151,005 00	10,000 00	161,005 00
First National Bank, Petersburg, Va.			
Merchants' National Bank, Petersburg, Va.		8,000 00	8,000 00
Merchants' and Farmers' National Bank, Quincy, Ill.	92,000 00	22,500 00	114,500 00
National Exchange Bank, Richmond, Va.	146,205 00	10,500 00	156,705 00
Farmers' National Bank, Richmond, Va.	61,083 25	3,500 00	64,583 25
National Union Bank, Rochester, N. Y.	171,108 25	4,000 00	175,108 25
Clarke National Bank, Rochester, N. Y.	113,910 00	19,300 00	133,210 00
Farmers and Mechanics' National Bank, Rochester, N. Y.		45,500 00	45,500 00
First National Bank, Rochester, N. Y.	151,602 50	29,300 00	180,902 50
First National Bank, Rockford, Ill.	42,983 00	500 00	43,483 00
Citizens' National Bank, Sioux City, Iowa.			
Savannah National Bank, Savannah, Ga.	77,255 25	2,500 00	79,755 25

VI.—REDEMPTION OF CIRCULATING-NOTES, ETC.—Continued.

Name of Bank.	Redeemed to July 1, 1873.	Redeemed in fiscal year.	Total redemp- tions, less dis- counts.
Miners' National Bank, Salt Lake City, Utah.....	\$69,732 00	\$7,200 00	\$76,932 00
First National Bank, Selma, Ala.....	82,816 75	500 00	83,316 75
First National Bank, South Worcester, N. Y.	140,841 25	3,000 00	143,841 25
First National Bank, Skaneateles, N. Y.	117,172 20	3,600 00	120,772 20
First National Bank, Saint Louis, Mo.....	160,989 05	3,800 00	164,789 05
State National Bank, Saint Joseph, Mo.....	77,465 70	4,000 00	81,465 70
Second National Bank, Syracuse, N. Y.	35,000 00	35,500 00	70,500 00
Fourth National Bank, Syracuse, N. Y.	73,435 00	9,100 00	82,535 00
Mechanics' National Bank, Syracuse, N. Y.	31,000 00	39,000 00	70,000 00
Union National Bank, Saint Louis, Mo.....	.....	6,500 00	6,500 00
First National Bank, Shelbyna, Mo.....	.....	3,800 00	3,800 00
First National Bank, Steubenville, Ohio.....	.....	.....	.....
Gallatin National Bank, Shawneetown, Ill.....	.....	3,500 00	3,500 00
Croton River National Bank, South East, N. Y. ....	.....	1,200 00	1,200 00
Merchants and Mechanics' National Bank, Troy, N. Y.	158,441 20	2,500 00	160,941 20
First National Bank, Topeka, Kans.....	.....	.....	.....
* Kansas Valley National Bank, Topeka, Kans.....	.....	3,600 00	3,600 00
The National Bank of Tecumseh, Mich.....	.....	2,000 00	2,000 00
National Unadilla Bank, Unadilla, N. Y.	97,514 50	.....	97,514 50
National Bank of Vicksburg, Miss.....	24,108 75	.....	24,108 75
First National Bank, Vinton, Iowa.....	38,023 75	1,500 00	39,523 75
First National Bank, Washington, D. C.....	.....	18,000 00	18,000 00
National Bank of the Metropolis, Wash- ington, D. C.....	61,500 00	24,100 00	85,600 00
Merchants' National Bank, Washington, D. C.....	174,904 00	1,000 00	175,904 00
Farmers' National Bank, Waukesha, Wis.....	86,820 25	1,000 00	87,820 25
Waverly National Bank, Waverly, N. Y.....	53,965 00	7,800 00	61,765 00
Saratoga County National Bank, Water- ford, N. Y.....	113,075 05	4,300 00	117,375 05
First National Bank, Wellsburg, W. Va.....	75,768 00	5,000 00	80,768 00
United National Bank, Winona, Minn.....	37,375 00	2,500 00	39,875 00
National Savings Bank, Wheeling, W. Va.....	56,500 00	4,000 00	60,500 00
National Bank of Whitestown, N. Y.....	40,513 25	1,000 00	41,513 25
First National Bank, Waynesburg, Pa.....	.....	5,000 00	5,000 00
Farmers' National Bank, Warren, Ill.....	.....	.....	.....
Muskingum National Bank, Zanesville, Ohio.....	70,000 00	7,000 00	77,000 00
Second National Bank, Zanesville, Ohio.....	68,500 00	41,000 00	109,500 00
Total.....	9,277,435 70	1,374,500 00	10,651,935 70

* Changed name to First National Bank, Topeka, Kans.

NOTE.—The above total is \$2,198.25 less than that given for the same item under the title "Redemptions;" the difference being the amount of notes of the First National Bank of Newton, Newtonville, Mass., redeemed and destroyed by the Treasury, but for which it was afterward re-imbursed, upon the consolidation of that bank with the National Security Bank of Boston, Mass.

VII.—DEPOSITS MADE AND BALANCES REMAINING TO CREDIT OF NATIONAL BANKS
FAILED AND IN LIQUIDATION.

Name of Bank.	Deposits to redeem notes.	Balance remaining.
National Mechanics and Farmers' Bank, Albany, N. Y.	\$266,540 00	\$20,239 75
Appleton National Bank, Appleton, Wis.	45,000 00	2,516 15
First National Bank, Attica, N. Y.	44,000 00	593 50
First National Bank of Nevada, Austin, Nev.	129,700 00	9,363 50
First National Bank, Anderson, Ind.	11,437 50	8,437 50
Beloit National Bank, Beloit, Wis.	45,000 00	41,700 00
First National Bank, Berlin, Wis.	40,077 00	2,291 20
First National Bank Bethel, Conn.	26,300 00	960 50
First National Bank, Bluffton, Ind.	41,230 00	2,783 75
Farmers and Citizens' National Bank, Brooklyn, N. Y.	253,900 00	6,849 75
Atlantic National Bank, Brooklyn, N. Y.	154,000 00	29,495 00
First National Bank, Brookville, Pa.	82,880 00	82,880 00
National Bank of Cazenovia, N. Y.	115,870 00	45,270 00
First National Bank, Carlisle, Pa.	45,000 00	45,000 00
First National Bank, Carondelet, Mo.	25,500 00	651 25
First National Bank, Cedarburg, Wis.	72,000 00	4,503 00
Central National Bank, Cincinnati, Ohio.	319,870 00	35,755 00
Commercial National Bank, Cincinnati, Ohio.	345,950 00	18,995 00
Ohio National Bank, Cincinnati, Ohio.	404,900 00	39,660 00
First National Bank, Cuyahoga Falls, Ohio.	32,400 00	2,495 25
First National Bank, Clarksville, Va.	27,000 00	3,345 00
First National Bank, Columbia, Mo.	11,990 00	565 00
Second National Bank, Chicago, Ill.	97,500 00	92,500 00
Scandinavian National Bank, Chicago, Ill.	135,000 00	24,900 00
Manufacturers' National Bank, Chicago, Ill.	438,750 00	424,450 00
Citizens' National Bank, Charlottesville, Va.	90,000 00	90,000 00
First National Bank, Dayton, Ohio.	132,100 00	8,318 95
First National Bank, Decatur, Ill.	85,250 00	4,175 70
First National Bank, Des Moines, Iowa.	89,300 00	6,746 25
Second National Bank, Des Moines, Iowa.	40,300 00	2,653 00
National Insurance Bank, Detroit, Mich.	75,500 00	3,486 25
National State Bank, Dubuque, Iowa.	112,600 00	13,156 25
Merchants' National Bank, Dubuque, Iowa.	180,000 00	176,300 00
First National Bank, Danville, Va.	35,000 00	6,500 00
National Bank of Chemung, Elmira, N. Y.	90,000 00	3,401 75
Chemung Canal National Bank, Elmira, N. Y.	86,500 00	5,561 00
Fort Madison National Bank, Fort Madison, Iowa.	67,500 00	9,500 00
First National Bank, Fort Smith, Ark.	45,000 00	5,495 00
First National Bank, Fenton, Mich.	49,500 00	2,976 75
Venango National Bank, Franklin, Pa.	85,000 00	1,371 50
First National Bank, Frostburg, Md.	40,750 00	2,927 25
National Bank of Commerce, Georgetown, D. C.	68,400 00	9,895 00
City National Bank, Green Bay, Wis.	45,000 00	43,000 00
First National Bank, Goshen, Ind.	103,500 00	22,900 00
First National Bank, Hallowell, Me.	50,850 00	3,206 25
Montana National Bank, Helena, Mont.	31,500 00	13,500 00
Fourth National Bank, Indianapolis, Ind.	75,100 00	8,800 00
First National Bank, Jackson, Miss.	40,500 00	3,485 00
First National Bank, Keokuk, Iowa.	90,000 00	1,351 00
First National Bank, Knoxville, Tenn.	80,910 00	18,710 00
First National Bank, La Salle, Ill.	33,200 00	3,700 00
Lawrenceburgh National Bank, Lawrenceburgh, Ind.	179,500 00	31,600 00
National Bank of Lansingburgh, N. Y.	123,000 00	8,008 15
National Exchange Bank, Lansingburgh, N. Y.	85,692 00	6,434 20
First National Bank, Lebanon, Ohio.	85,000 00	5,476 25
First National Bank, Mansfield, Ohio.	90,000 00	90,000 00
First National Bank, Marion, Ohio.	105,833 00	7,714 65
National Bank of Maysville, Ky.	270,000 00	28,800 00
First National Bank, Medina, N. Y.	40,000 00	693 25
Tennessee National Bank, Memphis, Tenn.	90,000 00	2,121 25
Merchants' National Bank, Memphis, Tenn.	225,000 00	105,500 00
Merchants' National Bank, Milwaukee, Wis.	90,000 00	10,997 50

VII.—DEPOSITS MADE AND BALANCES REMAINING, ETC.—Continued.

Name of Bank.	Deposits to redeem notes.	Balance remaining.
Wallkill National Bank, Middletown, N. Y.....	\$118,900 00	\$27,590 00
First National Bank, New Orleans, La.....	180,000 00	4,824 50
Crescent City National Bank, New Orleans, La.....	347,812 50	7,312 50
New Orleans National Banking Association, New Orleans, La.....	56,775 00	46,775 00
First National Bank, New Ulm, Minn.....	42,200 00	6,490 00
Croton National Bank, New York, N. Y.....	180,000 00	2,909 25
Eighth National Bank, New York, N. Y.....	243,393 00	26,894 00
Grocers' National Bank, New York, N. Y.....	39,440 00	5,364 00
Ocean National Bank, New York, N. Y.....	800,000 00	66,965 00
Pacific National Bank, New York, N. Y.....	130,275 00	10,412 75
Union Square National Bank, New York, N. Y.....	50,000 00	4,153 00
National Bank of North America, New York, N. Y.....	267,200 00	24,339 35
National Bank of the Commonwealth, New York, N. Y.....	22,287 50	10,887 50
Atlantic National Bank, New York, N. Y.....	89,975 00	17,875 00
Second National Bank, Nashville, Tenn.....	92,920 00	90,030 00
First National Bank, Norfolk, Va.....	27,295 00	27,295 00
First National Bank, Oskaloosa, Iowa.....	63,745 00	4,017 15
National Union Bank, Owego, N. Y.....	82,850 00	49,143 50
Commercial National Bank, Oshkosh, Wis.....	90,000 00	9,485 00
First National Bank, Oneida, N. Y.....	110,500 00	105,500 00
Fourth National Bank, Philadelphia, Pa.....	179,000 00	17,995 00
First National Bank, Petersburg, Va.....	48,132 79	48,132 79
Merchants' National Bank, Petersburg, Va.....	58,187 50	50,187 50
Merchants and Farmers' National Bank, Quincy, Ill.....	135,000 00	20,500 00
National Exchange Bank, Richmond, Va.....	172,120 00	15,415 00
Farmers' National Bank, Rochester, N. Y.....	76,500 00	11,916 75
National Union Bank, Rochester, N. Y.....	189,950 00	14,841 75
Clarke National Bank, Rochester, N. Y.....	153,900 00	20,690 00
First National Bank, Rochester, N. Y.....	206,100 00	25,197 50
Farmers and Mechanics' National Bank, Rochester, N. Y.....	71,025 00	25,525 00
First National Bank, Rockford, Ill.....	45,000 00	1,517 00
Citizens' National Bank, Sioux City, Iowa.....	45,000 00	45,000 00
Savannah National Bank, Savannah, Ga.....	85,000 00	5,244 75
Miners' National Bank, Salt Lake City, Utah.....	90,000 00	13,068 00
First National Bank, Selma, Ala.....	85,000 00	1,683 25
First National Bank, South Worcester, N. Y.....	152,900 00	9,058 75
First National Bank, Skaneateles, N. Y.....	128,415 00	7,642 80
First National Bank, St. Louis, Mo.....	179,990 00	15,200 95
State National Bank, St. Joseph, Mo.....	86,187 00	4,721 30
Second National Bank, Syracuse, N. Y.....	90,000 00	19,500 00
Fourth National Bank, Syracuse, N. Y.....	91,700 00	9,165 00
Mechanics' National Bank, Syracuse, N. Y.....	93,800 00	23,800 00
Union National Bank, St. Louis, Mo.....	150,300 00	143,800 00
First National Bank, Shelbyville, Mo.....	90,000 00	86,200 00
First National Bank, Steubenville, Ohio.....	135,000 00	135,000 00
Gallatin National Bank, Shawneetown, Ill.....	220,496 00	216,996 00
Croton River National Bank, South East, N. Y.....	166,550 00	165,350 00
Merchants and Mechanics' National Bank, Troy, N. Y.....	170,850 00	9,908 80
First National Bank, Topeka, Kans.....	4,900 00	4,900 00
Kansas Valley National Bank, Topeka, Kans.....	29,475 00	25,875 00
The National Bank of Tecumseh, Mich.....	45,000 00	43,000 00
National Unadilla Bank, Unadilla, N. Y.....	100,000 00	2,485 50
The National Bank of Vicksburg, Miss.....	25,500 00	1,391 25
First National Bank, Vinton, Iowa.....	41,615 00	2,091 25
First National Bank, Washington, D. C.....	113,650 00	95,650 00
National Bank of the Metropolis, Washington, D. C.....	116,900 00	31,300 00
Merchants' National Bank, Washington, D. C.....	180,000 00	4,096 00
Farmers' National Bank, Waukesha, Wis.....	90,000 00	2,179 75
Waverly National Bank, Waverly, N. Y.....	71,000 00	9,235 00
Saratoga County National Bank, Waterford, N. Y.....	127,000 00	9,624 95
First National Bank, Wellsburg, W. Va.....	89,500 00	8,732 00
United National Bank, Winona, Minn.....	44,125 00	4,250 00
National Savings Bank, Wheeling, W. Va.....	67,700 00	7,200 00

VII.—DEPOSITS MADE AND BALANCES REMAINING, ETC.—Continued.

Name of Bank.	Deposits to redeem notes.	Balance remaining.
The National Bank of Whitestown, N. Y	\$44,500 00	\$2,986 75
First National Bank, Waynesburg, Pa.	69,345 00	64,345 00
Farmers' National Bank, Warren, Ill.	44,247 00	44,247 00
Muskingum National Bank, Zanesville, Ohio	86,200 00	9,200 00
Second National Bank, Zanesville, Ohio	138,140 00	28,640 00
Total	14,479,547 79	3,827,612 09

VIII.—NATIONAL BANKS THAT HAVE DEPOSITED LEGAL-TENDER NOTES TO REDUCE THEIR CIRCULATION, UNDER ACT OF CONGRESS APPROVED JUNE 20, 1874.

Name of Bank.	Amount deposited.
The Central National Bank of Columbia, S. C	\$45,000
The Second National Bank of Lansing, Mich.	9,000
The Third National Bank of the city of New York	736,600
The American Exchange National Bank of the city of New York	80,000
Total	870,600

IX.—SECURITIES HELD IN TRUST FOR NATIONAL BANKS.

1.—To assure the redemption of circulating-notes, June 30, 1874.

Registered United States bonds, 6 per cent., coin	\$140,282,700
Registered United States bonds, 5 per cent., coin	236,800,500
Registered United States bonds, 6 per cent., currency	14,088,000
Amount June 30, 1874	391,171,200
Amount received in fiscal year	14,706,700
Amount withdrawn in fiscal year	13,946,050
Decrease in fiscal year	760,650
Amount held June 30, 1873	390,410,550
Total	391,171,200

2.—To assure Public Deposits with National Bank Depositaries, June 30, 1874.

Registered United States bonds, 6 per cent., coin	\$6,375,100
Registered United States bonds, 5 per cent., coin	6,940,200
Registered United States bonds, 6 per cent., currency	778,000
Coupon United States bonds, 6 per cent., coin	473,900
Coupon United States bonds, 5 per cent., coin	823,000
Personal bonds	1,245,000
	16,635,200
Amount received in fiscal year	*2,255,500
Amount withdrawn in fiscal year	1,180,300
Increase in fiscal year	1,075,200
Total June 30, 1873	15,560,000
Amount held June 30, 1874	16,635,200

3.—Recapitulation.

To assure the redemption of circulating notes of National Banks.....	\$391, 171, 200
To assure Public Deposits with National Banks.....	16, 635, 200
Total securities of National Banks at par.....	407, 806, 400

4.—Depositories.

On the 30th June, 1873, the number of National Banks, Depositories of the United States, was.....	158
Number designated and re-instituted in fiscal year.....	4
Number discontinued in fiscal year.....	8
	4
Number of Depositories June 30, 1874.....	154

5.—Statement by Loans of United States Bonds held in trust for National Banks.

Bonds.	Rate of interest.	When redeemable.	Amount.
REGISTERED.			
Title:			
Loan of February, 1861, (1881s).....	6 per cent., coin	December 31, 1880.....	\$4,210, 000
Loan of July and August, 1861, (1881s.).....	6 per cent., coin	June 30, 1881.....	58, 937, 100
5-20s of 1862.....	6 per cent., coin	April 30, 1867.....	869, 650
Loan of 1863, (1881s).....	6 per cent., coin	June 30, 1881.....	32, 007, 000
10-40s of 1864.....	5 per cent., coin	February 28, 1874.....	109, 176, 350
5-20s of March, 1864.....	6 per cent., coin	October 31, 1869.....	706, 000
5-20s of 1865.....	6 per cent., coin	October 31, 1869.....	10, 458, 900
Consols of 1865.....	6 per cent., coin	July 1, 1870.....	8, 406, 050
Consols of 1867.....	6 per cent., coin	July 1, 1872.....	16, 875, 950
Consols of 1868.....	6 per cent., coin	July 1, 1873.....	3, 820, 000
Funded Loan of 1881.....	5 per cent., coin	May 1, 1881.....	134, 564, 350
Pacific Railway, July 1, 1862, and July 2, 1864.....	6 per cent., currency.	January, 1895-'98.....	14, 866, 000
5-20s of 1864.....	6 per cent., coin	October 31, 1869.....	10, 367, 150
COUPON.			
Title:			
Oregon War Debt.....	6 per cent., coin	July 1, 1881.....	47, 900
Loan of July and August, 1861.....	6 per cent., coin	June 30, 1881.....	37, 500
5-20s of 1862.....	6 per cent., coin	April 30, 1867.....	6, 000
Loan of 1863, (1881s).....	6 per cent., coin	June 30, 1881.....	177, 000
10-40s of 1864.....	5 per cent., coin	February 28, 1874.....	823, 000
5-20s of June, 1864.....	6 per cent., coin	October 31, 1869.....	78, 000
5-20s of 1865.....	6 per cent., coin	October 31, 1869.....	60, 000
Consols of 1865.....	6 per cent., coin	July 1, 1870.....	63, 500
Consols of 1867.....	6 per cent., coin	July 1, 1872.....	4, 000
Personal bonds held for public deposits.....			1, 245, 000
Total securities.....			407, 806, 400

6.—Receipts and withdrawals of United States Bonds held for circulation.

Loan.	Received.	Withdrawn.
Amount held for circulation July 1, 1873.....	\$390,410,550	.....
Loan of 1858		\$620,000
Loan of February, 1861.....	96,000	123,000
Loan of July and August, 1861, (1881s).....	640,800	1,896,600
5-20s of 1862	113,000	3,756,900
Loan of 1863, (1881s).....	340,700	1,015,700
10-4s of 1864	3,213,450	3,519,150
5-20s of 1864	163,000	487,000
5-20s of 1865	10,000	248,800
Consols of 1865	88,550	132,050
Consols of 1867	554,150	726,450
Consols of 1868	5,500	165,000
5-20s of March, 1864.....		3,000
Pacific Railway	49,000	61,000
Funded Loan of 1881.....	9,430,550	1,191,400
Amount on hand June 30, 1874		391,171,200
Total	405,117,250	405,117,250

7.—Receipts and withdrawals of United States Bonds held for Public Deposits.

Loan.	Received.	Withdrawn.
Amount bonds on hand July 1, 1873.....	\$15,560,000	.....
Loan of February, 1861, (1881s).....	7,000	.....
Loan of July and August, 1861, (1881s).....	203,500	\$8,000
5-20s of 1862	30,000	66,800
Loan of 1863	42,000	50,000
10-40s of 1864	406,000	226,000
5-20s of June, 1864	5,000	50,500
5-20s of 1865	80,000	10,000
Consols of 1865	31,900	114,500
Consols of 1867	146,100	245,500
Consols of 1868	2,500	10,000
Pacific Railway	25,000	31,000
Funded Loan of 1881.....	221,500	208,000
Personal bonds	895,000	.....
Amount held June 30, 1874		16,635,200
Total	17,655,500	17,655,500

8.—Coupon Interest.

Payment of coin-interest on coupon bonds held in trust was made by the issue of 110 drafts, amounting to \$70,616.50.

9.—Examination of securities.

The number of examinations of securities held in trust for National Banks, made under section 25 of the National Currency act, was 1,851.

X.—SEMI-ANNUAL DUTY.

1.—Semi-annual Duty paid by National Banks during the calendar year preceding January 1, 1874, under section 41 of the National Currency act.

For the term of six months preceding July 1, 1873:		
On circulation	\$1,688,716 42	
On deposits	1,623,698 94	
On capital.....	233,775 98	
		\$3,546,191 34

For the six months preceding January 1, 1874 :

On circulation	\$1,704,902 76
On deposits	1,521,768 32
On capital	238,192 10
	<hr/> \$3,464,863 18

Total duty for the year 7,011,054 52

2.—*Comparison of Duty for 1872 and 1873.*

Amount received in the year preceding January 1, 1874	\$7,011,054 52
Amount received in the year preceding January 1, 1873	6,846,320 66

Increase of duty in last calendar year 164,733 86

D.—UNITED STATES PAPER CURRENCY.

I.—ISSUED, REDEEMED, AND OUTSTANDING TO JUNE 30, 1874, INCLUSIVE.

Old Demand Notes.

Denominations.	Issued.	Redeemed.	Outstanding.
Five Dollars	\$21,800 000	\$21,770,282 50	\$29,717 50
Ten Dollars	20,030 000	20,002,305 00	27,695 00
Twenty Dollars	18,200 000	18,180,680 00	19,320 00
Total	60,030,000	59,953,267 50	76,732 50

Legal-Tender Notes, New Issue.

Denominations.	Issued.	Redeemed.	Outstanding.
One Dollar	\$28,351,348	\$26,965,620	\$1,385,728
Two Dollars	34,071,128	32,517,078	1,554,050
Five Dollars	101,000,000	90,276,700	10,723,300
Ten Dollars	118,010,000	99,228,280	18,781,720
Twenty Dollars	102,920,000	85,730,260	17,189,740
Fifty Dollars	30,055,200	28,167,125	1,888,075
One Hundred Dollars	40,000,000	37,184,700	2,815,300
Five Hundred Dollars	58,986,000	57,168,500	1,817,500
One Thousand Dollars	155,928,000	153,685,000	2,243,000
Total	669,321,676	610,923,263	58,398,413
Destroyed in Chicago, denominations unknown		135,000	135,000
		611,058,263	58,263,413
Deduct discount for mutilations			450
Total amount actually outstanding			58,262,963

Legal-Tender Notes, Series of 1869.

Denominations.	Issued.	Redeemed.	Outstanding.
One Dollar	\$42,455,612	\$17,358,307	\$25,097,305
Two Dollars	50,505,520	19,726,132	30,779,388
Five Dollars	50,575,760	3,715,605	46,860,155
Ten Dollars	85,185,240	7,683,035	77,502,205
Twenty Dollars	73,138,400	2,583,270	70,555,130
Fifty Dollars	30,200,000	1,856,975	28,343,025
One Hundred Dollars	37,104,000	1,879,900	35,224,100
Five Hundred Dollars	44,890,000	38,296,500	6,593,500
One Thousand Dollars	74,900,000	12,320,000	62,580,000
Total	488,954,532	105,419,724	383,534,808
Destroyed in Chicago, denominations unknown		865,000	865,000
		106,284,724	382,669,808
Deduct for new notes not put in circulation			58,933,221
			323,736,587
Deduct discount for mutilations			477
Total amount actually outstanding			323,736,110

Legal-Tender Notes, New Issue and Series of 1869.

Denominations.	Issued.	Redeemed.	Outstanding.
One Dollar	\$70,806,960	\$44,323,927	\$26,483,033
Two Dollars	84,576,648	52,243,210	32,333,438
Five Dollars	151,575,760	93,992,305	57,583,455
Ten Dollars	203,195,240	106,911,315	96,283,925
Twenty Dollars	176,058,400	88,313,530	87,744,870
Fifty Dollars	60,255,200	30,024,100	30,231,100
One Hundred Dollars	77,104,000	39,064,600	38,039,400
Five Hundred Dollars	103,876,000	95,465,000	8,411,000
One Thousand Dollars	230,828,000	166,005,000	64,823,000
	1,158,276,208	716,342,987	441,933,221
Destroyed in Chicago, denominations unknown		1,000,000	1,000,000
		717,342,987	440,933,221
Deduct for new notes not put in circulation			58,933,221
			382,000,000
Deduct discount for mutilations			927
Total amount actually outstanding			381,999,073
"New Issue," less discount, outstanding			58,262,963
"Series of 1869," less discount, outstanding			323,736,110
Total as above			381,999,073

REPORT ON THE FINANCES.

One-Year Notes of 1863.

Denominations.	Issued.	Redeemed.	Outstanding.
Ten Dollars	\$6,200,000	\$6,184,915	\$15,085
Twenty Dollars	16,440,000	16,403,940	36,060
Fifty Dollars	8,240,000	8,227,200	12,800
One Hundred Dollars	13,640,000	13,626,700	13,300
Total	44,520,000	44,442,755	77,245
Deduct for unknown denominations destroyed			90
Total amount actually outstanding			77,155

NOTE.—The amount outstanding, as per Public Debt Statement for June 30, 1874, is \$2,380 less than the amount shown in the above statement, that amount being in the hands of the accounting officers, and not delivered for destruction.

Two-Year Notes of 1863.

Denominations.	Issued.	Redeemed.	Outstanding.
Fifty Dollars	\$6,800,000	\$6,786,600	\$13,400
One Hundred Dollars	9,680,000	9,669,800	10,200
Total	16,480,000	16,456,400	23,600

Two-Year Coupon Notes of 1863.

Denominations.	Issued.	Redeemed.	Outstanding.
Fifty Dollars	\$5,905,600	\$5,901,050	\$4,550
One Hundred Dollars	14,484,400	14,474,400	10,000
Five Hundred Dollars	40,302,000	40,299,000	3,000
One Thousand Dollars	89,308,000	89,285,000	23,000
Total	150,000,000	149,959,450	40,550
Deduct for unknown denominations destroyed			10,500
Total amount actually outstanding			30,050

Compound-Interest Notes.

Denominations.	Issued.	Redeemed.	Outstanding.
Ten Dollars	\$23,285,200	\$23,214,120	\$71,080
Twenty Dollars	30,125,840	30,018,990	106,850
Fifty Dollars	60,824,000	60,680,650	143,350
One Hundred Dollars	45,094,400	45,019,100	75,300
Five Hundred Dollars	67,846,000	67,822,500	23,500
One Thousand Dollars	39,420,000	39,411,000	9,000
Total	266,595,440	266,166,360	429,080
Outstanding June 30, 1873			499,780
Redeemed within the fiscal year			70,700
Outstanding as above			429,080

Fractional Currency, First Issue.

Denominations.	Issued.	Redeemed.	Outstanding.
Five Cents	\$2,242,889	\$1,208,353 75	\$1,034,535 25
Ten Cents	4,115,378	2,858,900 30	1,256,477 70
Twenty-five Cents	5,225,696	4,174,265 65	1,051,430 35
Fifty Cents	8,631,672	7,638,223 50	993,448 50
Total	20,215,635	15,879,743 20	4,335,891 80
Deduct discount for mutilations			16 11.
Total amount actually outstanding			4,335,875 69

Fractional Currency, Second Issue.

Denominations.	Issued.	Redeemed.	Outstanding.
Five Cents	\$2,794,826 10	\$2,091,553 66	\$703,272 44
Ten Cents	6,176,084 30	5,253,094 60	922,989 70
Twenty-five Cents	7,648,341 25	6,895,097 94	753,243 31
Fifty Cents	6,545,232 00	5,778,374 50	766,857 50
Total	23,164,483 65	20,018,120 70	3,146,362 95
Deduct discount for mutilations			17 83
Total amount actually outstanding			3,146,345 12

Fractional Currency, Third Issue.

Denominations.	Issued.	Redeemed.	Outstanding.
Three Cents	\$601,923 90	\$509,372 43	\$92,551 47
Five Cents	657,002 75	521,921 93	135,080 82
Ten Cents	16,976,134 50	15,866,343 00	1,109,791 50
Fifteen Cents	*1,352 40	3 83	1,348 57
Twenty-five Cents	31,143,188 75	30,167,315 13	975,873 62
Fifty Cents	36,735,426 50	35,791,163 75	944,262 75
Total	86,115,028 80	82,856,120 07	3,258,908 73
Deduct discount for mutilations			656 71
Total amount actually outstanding			3,258,252 02

Fractional Currency, Fourth Issue, First Series.

Denominations.	Issued.	Redeemed.	Outstanding.
Ten Cents	\$34,940,960	\$30,293,700 55	\$4,647,259 45
Fifteen Cents	5,304,216	3,840,129 09	1,464,086 91
Twenty-five Cents	58,922,256	49,529,681 02	9,392,574 98
Fifty Cents	9,576,000	9,271,601 00	304,399 00
Total	108,743,432	92,935,111 66	15,808,320 34
Deduct discount for mutilations			485 43
Total amount actually outstanding			15,807,834 91

* Specimens.

REPORT ON THE FINANCES.

Fractional Currency, Fourth Issue, Second Series.

Denominations.	Issued.	Redeemed.	Outstanding.
Fifty Cents	\$43,024,000	\$38,910,639 75	\$4,113,360 25
Deduct discount for mutilations			116 25
Total amount actually outstanding			4,113,244 00

Fractional Currency, Fourth Issue, Third Series.

Denominations.	Issued.	Redeemed.	Outstanding.
Fifty Cents	\$16,273,600	\$6,422,277 50	\$9,851,322 50
Fourth Issue, First Series, outstanding, less discount			15,807,834 91
Fourth Issue, Second Series, outstanding, less discount			4,113,244 00
Total Fourth Issue, outstanding, less discount			29,772,401 41

Fractional Currency, Fifth Issue, Series of 1874.

Denominations.	Issued.	Redeemed.	Outstanding.
Ten Cents	\$4,897,200	\$800,070 90	\$4,097,129 10
Twenty-five Cents	1,302,000		1,302,000 00
Total	6,199,200	800,070 90	5,399,129 10

Fractional Currency—Résumé.

Denominations.	Issued.	Redeemed.	Outstanding.
Three Cents	\$601,923 90	\$509,372 43	\$92,551 47
Five Cents	5,694,717 85	3,821,829 34	1,872,888 51
Ten Cents	67,105,756 80	55,072,109 35	12,033,647 45
Fifteen Cents	5,305,568 40	3,840,132 92	1,465,435 48
Twenty-five Cents	104,241,482 00	90,766,359 74	13,475,122 26
Fifty Cents	120,785,930 50	103,812,280 00	16,973,650 50
Total	303,735,379 45	257,822,083 78	45,913,295 67
Deduct for unknown series and denominations destroyed in Chicago			32,000 00
			45,881,295 67
Deduct discount for mutilations			1,293 33
Total amount actually outstanding			45,880,002 34
Of the above-stated amount there was held in the Office at the close of business June 30, 1874			5,595,050 00
Leaving the actual circulation			40,284,952 34

II.—LEGAL-TENDER NOTES ISSUED DURING FISCAL YEAR.

One-Dollar notes	\$6,143,612 00
Two-Dollar notes	7,657,520 00
Five-Dollar notes	8,635,760 00
Ten-Dollar notes	12,705,240 00
Twenty-Dollar notes	10,258,240 00
Fifty-Dollar notes	
One-Hundred-Dollar notes	8,384,000 00
Five-Hundred-Dollar notes	10,090,000 00
One-Thousand-Dollar notes	20,100,000 00
Total	83,974,372 00

III.—NEW LEGAL-TENDER NOTES ON HAND NOT YET PUT IN CIRCULATION.

One-Dollar notes	\$911,521 00
Two-Dollar notes	4,216,000 00
Five-Dollar notes	7,040,000 00
Ten-Dollar notes	19,560,000 00
Twenty-Dollar notes	15,280,000 00
Fifty-Dollar notes	835,000 00
One-Hundred-Dollar notes	3,490,700 00
Five-Hundred-Dollar notes	200,000 00
One-Thousand-Dollar notes	7,400,000 00
Total	58,933,221 00

IV.—FRACTIONAL CURRENCY ISSUED DURING FISCAL YEAR.

Ten Cents	\$9,160,760 00
Fifteen Cents	802,800 00
Twenty-five Cents	12,577,756 00
Fifty Cents	18,893,600 00
Total	41,434,916 00

V.—SPECIMEN FRACTIONAL CURRENCY.

There has been received from the sale of the various kinds of fractional currency, with faces and backs printed on separate pieces of paper, and mostly pasted on cards, as follows:

Up to and including June 30, 1873	\$15,376 20
During fiscal year ended June 30, 1874	90 00
Total amount sold	15,466 20

VI.—CURRENCY OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FOR THE LAST THIRTEEN YEARS.

June 30, 1862:

Old Demand Notes	\$51,105,235 00
Legal-Tender Notes, new issue	96,620,000 00
Total	147,725,235 00

June 30, 1863:

Old Demand Notes	\$3,384,000 00
Legal-Tender Notes, new issue	387,646,589 00
Fractional Currency, first issue	20,192,456 00
Total	411,223,045 00

June 30, 1864:

Old Demand Notes	\$789,037 50
Legal-Tender Notes, new issue	447,300,203 10
Compound-Interest Notes	6,060,000 00
One-Year Notes of 1863	44,520,000 00

Two-Year Notes of 1863	\$16,480,000 00
Two-Year Coupon Notes of 1863	111,620,550 00
Fractional Currency, first issue	14,819,156 00
Fractional Currency, second issue	7,505,127 10
Total	649,094,073 70

June 30, 1865:

Old Demand Notes	\$472,603 50
Legal-Tender Notes, new issue	431,066,427 99
Compound-Interest Notes	191,721,470 00
One-Year Notes of 1863	8,467,570 00
Two-Year Notes of 1863	7,715,950 00
Two-Year Coupon Notes of 1863	34,441,650 00
Fractional Currency, first issue	9,915,408 66
Fractional Currency, second issue	12,798,130 60
Fractional Currency, third issue	2,319,589 50
Total	698,918,800 25

June 30, 1866:

Old Demand Notes	\$272,162 75
Legal-Tender Notes, new issue	400,780,305 85
Compound-Interest Notes	172,369,941 00
One-Year Notes of 1863	2,151,465 50
Two-Year Notes of 1863	5,209,522 50
Two-Year Coupon Notes of 1863	1,078,552 50
Fractional Currency, first issue	7,030,700 78
Fractional Currency, second issue	7,937,024 57
Fractional Currency, third issue	12,041,150 01
Total	608,870,825 46

June 30, 1867:

Old Demand Notes	\$208,432 50
Legal-Tender Notes, new issue	371,783,597 00
Compound-Interest Notes	134,774,981 00
One-Year Notes of 1863	794,687 00
Two-Year Notes of 1863	396,950 00
Two-Year Coupon Notes of 1863	134,252 50
Fractional Currency, first issue	5,497,534 93
Fractional Currency, second issue	4,975,827 08
Fractional Currency, third issue	18,001,261 01
Total	536,567,523 02

June 30, 1868:

Old Demand Notes	\$143,912 00
Legal-Tender Notes, new issue	356,000,000 00
Compound-Interest Notes	54,608,230 00
One-Year Notes of 1863	458,557 00
Two-Year Notes of 1863	188,402 50
Two-Year Coupon Notes of 1863	69,252 50
Fractional Currency, first issue	4,881,091 27
Fractional Currency, second issue	3,924,075 22
Fractional Currency, third issue	23,922,741 98
Total	444,196,262 47

June 30, 1869:

Old Demand Notes	\$123,739 25
Legal-Tender Notes, new issue	356,000,000 00
Compound-Interest Notes	3,063,410 00
One-Year Notes of 1863	220,517 00
Two-Year Notes of 1863	84,752 50
Two-Year Coupon Notes of 1863	42,502 50
Fractional Currency, first issue	4,605,708 52
Fractional Currency, second issue	3,528,163 65
Fractional Currency, third issue	23,980,765 19
Total	391,649,558 61

June 30, 1870:

Old Demand Notes	\$106,256 00
Legal-Tender Notes, new issue	289,145,032 00
United States Notes, series of 1869	66,854,968 00
Compound-Interest Notes	2,191,670 00
One-Year Notes of 1863	160,347 00
Two-Year Notes of 1863	56,402 50
Two-Year Coupon Notes of 1863	37,202 50
Fractional Currency, first issue	4,476,995 87
Fractional Currency, second issue	3,273,191 03
Fractional Currency, third issue	10,666,556 52
Fractional Currency, fourth issue	21,461,941 06
Total	398,430,562 48

June 30, 1871:

Old Demand Notes	\$96,505 50 ⁰
Legal-Tender Notes, new issue	181,806,518 00
United States Notes, series of 1869	174,193,482 00
Compound-Interest Notes	814,280 00
One-Year Notes of 1863	128,037 00
Two-Year Notes of 1863	44,502 50
Two-Year Coupon Notes of 1863	33,452 50
Fractional Currency, first issue	4,414,025 04
Fractional Currency, second issue	3,218,156 37
Fractional Currency, third issue	5,617,535 75
Fractional Currency, fourth issue	27,333,157 40
Total	397,699,652 06

June 30, 1872:

Old Demand Notes	\$88,296 25
Legal-Tender Notes, new issue	123,271,568 00
United States Notes, series of 1869	234,228,432 00
Compound-Interest Notes	623,010 00
One-Year Notes of 1863	109,967 00
Two-Year Notes of 1863	36,402 50
Two-Year Coupon Notes of 1863	31,852 50
Fractional Currency, first issue	4,391,299 09
Fractional Currency, second issue	3,190,283 51
Fractional Currency, third issue	4,039,955 26
Fractional Currency, fourth issue	29,234,297 41
Total	399,245,363 52

June 30, 1873:

Old Demand Notes	\$79,967 50
Legal-Tender Notes, new issue	83,622,694 00
United States Notes, series of 1869	272,377,306 00
One-Year Notes of 1863	88,705 00
Two-Year Notes of 1863	28,200 00
Two-Year Coupon Notes of 1863	31,250 00
Compound-Interest Notes	499,780 00
Fractional Currency, first issue	4,376,979 15
Fractional Currency, second issue	3,180,406 27
Fractional Currency, third issue	3,481,500 36
Fractional Currency, fourth issue, first series	22,095,096 41
Fractional Currency, fourth issue, second series	11,665,383 25
Total	401,527,267 94

June 30, 1874:

Old Demand Notes	\$76,732 50
Legal-Tender Notes, new issue	58,262,963 00
United States Notes, series of 1869	323,736,110 00
One-Year Notes of 1863	77,155 00
Two-Year Notes of 1863	23,600 00
Two-Year Coupon Notes of 1863	30,050 00
Compound-Interest Notes	429,080 00

Fractional Currency, first issue	\$4,335,875 69
Fractional Currency, second issue	3,146,345 12
Fractional Currency, third issue	3,258,252 02
Fractional Currency, fourth issue, first series	15,807,834 91
Fractional Currency, fourth issue, second series	4,113,244 00
Fractional Currency, fourth issue, third series	9,851,322 50
Fractional Currency, fifth issue, series of 1874	5,399,129 10
Total	428,547,693 84

VII.—COMPARATIVE STATEMENT OF TOTAL OUTSTANDING FOR THE LAST THIRTEEN YEARS.

Outstanding June 30, 1862	\$147,725,235 00
Outstanding June 30, 1863	411,223,045 00
Outstanding June 30, 1864	649,094,073 70
Outstanding June 30, 1865	698,918,800 25
Outstanding June 30, 1866	608,870,825 46
Outstanding June 30, 1867	536,567,523 02
Outstanding June 30, 1868	444,196,262 47
Outstanding June 30, 1869	391,649,558 61
Outstanding June 30, 1870	398,430,562 48
Outstanding June 30, 1871	397,699,652 06
Outstanding June 30, 1872	399,245,363 52
Outstanding June 30, 1873	401,527,267 94
Outstanding June 30, 1874	428,547,693 84

E.—REDEMPTIONS.

—REDEMPTION AND DESTRUCTION OF MONEYS AND SECURITIES DURING THE FISCAL YEAR ENDED JUNE 30, 1874.

Old Demand Notes	\$3,235 00
Legal-Tender Notes, new issue	25,359,281 00
Legal-Tender Notes, series of 1869	69,044,608 00
One-Year Notes of 1863	11,550 00
Two-Year Notes of 1863	4,600 00
Two-Year Coupon Notes of 1863	1,200 00
Compound Interest Notes	70,700 00
Fractional Currency, first issue	41,087 35
Fractional Currency, second issue	34,043 32
Fractional Currency, third issue	222,591 63
Fractional Currency, fourth issue, first series	22,660,892 07
Fractional Currency, fourth issue, second series	10,172,023 00
Fractional Currency, fourth issue, third series	6,422,277 50
Fractional Currency, fifth issue, series, 1874	800,070 90
	134,848,159 77
Deductions on above, arising from half-notes	798 46
	134,848,958 23
Coin Certificates redeemed, (not destroyed)	97,752,680 46
National Bank Notes	1,374,500 00
Statistical matter	329,454,890 75
Balance on hand June 30, 1874	1,274,816 89
Total amount of redemptions	564,705,846 33

Cash Account, Dr.

Balance from last year	\$814,757 36
Amount received during the year	135,308,219 30
	<u>136,122,976 66</u>

Contra, Cr.

Amount destroyed during the year	\$134,848,159 77
Balance on hand June 30, 1874	1,274,816 89
	<u>136,122,976 66</u>

Destroyed as money during the year.....	\$134,848,159 77	
Deductions on same for half notes.....	798 46	
		\$134,848,958 23
Destroyed as per last report.....		1,951,848,054 38
		2,086,697 012 61
Destroyed statistically during the year	\$329,454,890 75	
Destroyed as per last report.....	3,381,918,934 84	
		3,711,373,825 59
		5,798,070,838 20
Certificates of indebtedness.....		592,905,350 26
National Bank Notes.....		10,654,532 00
Total of all destroyed to June 30, 1874.....		6,401,630,720 46
Total of all destroyed during the year	\$465,678,348 98	
Total of all destroyed as per last report.....	5,935,952,371 48	
		\$6,401,630,720 46
Coin Certificates redeemed but not destroyed.....		97,752,680 46
Balance on hand June 30, 1874		1,274,816 89
Total of all redeemed to June 30, 1874.....		6,500,658,217 81

II.—DEDUCTIONS ON ACCOUNT OF MUTILATED CURRENCY DESTROYED DURING THE FISCAL YEAR, ARISING FROM HALF NOTES.

On Legal-Tender Notes, new issue	\$250 00
On Legal-Tender Notes, series of 1869.....	232 00
On Fractional Currency, first issue	2 81
On Fractional Currency, second issue	2 81
On Fractional Currency, third issue	133 62
On Fractional Currency, fourth issue, first series.....	141 22
On Fractional Currency, fourth issue, second series	36 00
	798 46
Deductions for previous fiscal year	1,420 87
Total deductions to June 30, 1874.....	2,219 33

III.—DESTRUCTION OF PAPER MONEY.

1.—Number of notes destroyed.

There have been destroyed, since the commencement of the rebellion, paper representing money, as follows:

Old Demand Notes:

Five Dollars	4,354,056½
Ten Dollars.....	2,000,230½
Twenty Dollars	909,034
Total number of notes destroyed.....	7,263,321

Legal-Tender Notes, new issue:

One Dollar	26,965,700½
Two Dollars	16,258,567½
Five Dollars	18,055,355½
Ten Dollars.....	9,922,837
Twenty Dollars	4,286,519
Fifty Dollars	563,343
One Hundred Dollars.....	371,847
Five Hundred Dollars.....	114,337
One Thousand Dollars	153,685
Total number of notes destroyed.....	76,692,191½

Legal-Tender Notes, series of 1869:

One Dollar	17,358,462
Two Dollars	9,863,127

Five Dollars.....	743, 133
Ten Dollars.....	768, 309½
Twenty Dollars.....	129, 165
Fifty Dollars.....	37, 140½
One Hundred Dollars.....	18, 799
Five Hundred Dollars.....	76, 593
One Thousand Dollars.....	12, 320
Total number of notes destroyed.....	29, 007, 049
One-Year Notes of 1863:	
Ten Dollars.....	618, 491½
Twenty Dollars.....	820, 197
Fifty Dollars.....	164, 544
One Hundred Dollars.....	136, 267
Total number of notes destroyed.....	1, 739, 499½
Two-Year Notes of 1863:	
Fifty Dollars.....	135, 732
One Hundred Dollars.....	96, 698
Total number of notes destroyed.....	232, 430
Two-Year Coupon Notes of 1863:	
Fifty Dollars.....	118, 021
One Hundred Dollars.....	144, 744
Five Hundred Dollars.....	80, 598
One Thousand Dollars.....	89, 285
Total number of notes destroyed.....	432, 648
Compound-Interest Notes:	
Ten Dollars.....	2, 321, 412
Twenty Dollars.....	1, 500, 949½
Fifty Dollars.....	1, 213, 613
One Hundred Dollars.....	450, 191
Five Hundred Dollars.....	135, 645
One Thousand Dollars.....	39, 411
Total number of notes destroyed.....	5, 661, 221½
Fractional Currency, first issue:	
Five Cents.....	24, 167, 092
Ten Cents.....	28, 589, 046½
Twenty-five Cents.....	16, 697, 080
Fifty Cents.....	15, 276, 461
Total number of notes destroyed.....	84, 729, 679½
Fractional Currency, second issue:	
Five Cents.....	41, 831, 176
Ten Cents.....	52, 531, 001
Twenty-five Cents.....	27, 580, 407
Fifty Cents.....	11, 556, 756
Total number of notes destroyed.....	133, 499, 340
Fractional Currency, third issue:	
Three Cents.....	16, 979, 096
Five Cents.....	10, 438, 496
Ten Cents.....	158, 666, 071
Fifteen Cents.....	26
Twenty-five Cents.....	120, 669, 977
Fifty Cents.....	71, 582, 749
Total number of notes destroyed.....	378, 336, 415
Fractional Currency, fourth issue, first series:	
Ten Cents.....	302, 939, 435
Fifteen Cents.....	25, 601, 108

Twenty-five Cents.....	198, 119, 374
Fifty Cents.....	18, 543, 288
Total number of notes destroyed.....	545, 203, 205
Fractional Currency, fourth issue, second series :	
Fifty Cents.....	77, 821, 512
Fractional Currency, fourth issue, third series :	
Fifty Cents.....	12, 844, 555
Fractional Currency, fifth issue, series 1874 :	
Ten Cents.....	8, 000, 709
Coin Certificates, old series :	
Twenty Dollars.....	45, 820
One Hundred Dollars.....	116, 195
Five Hundred Dollars.....	17, 988
One Thousand Dollars.....	59, 979
Five Thousand Dollars.....	64, 588
Ten Thousand Dollars.....	2, 500
Total number of notes destroyed.....	307, 070
Coin Certificates, series of 1870 :	
Five Hundred Dollars.....	12, 424
One Thousand Dollars.....	21, 238
Five Thousand Dollars.....	8, 131
Ten Thousand Dollars.....	7, 600
Total number of notes destroyed.....	49, 393
Coin Certificates, series of 1871 :	
One Hundred Dollars.....	9, 550
Notes of National Banks, failed and in liquidation :	
One Dollar.....	170, 727
Two Dollars.....	64, 045
Five Dollars.....	1, 000, 561
Ten Dollars.....	272, 055
Twenty Dollars.....	79, 863
Fifty Dollars.....	8, 574
One Hundred Dollars.....	5, 964
Five Hundred Dollars.....	20
Total number of notes destroyed.....	1, 601, 809

2.—Number of notes of each kind destroyed during the fiscal year.

Old Demand Notes.....	408
Legal-Tender Notes, new issue.....	3, 175, 450½
Legal-Tender Notes, series of 1869.....	13, 669, 888
One-Year Notes of 1863.....	564
Two-Year Notes of 1863.....	74
Two-Year Coupon Notes of 1863.....	10
Compound-Interest Notes.....	2, 767
Fractional Currency, first issue.....	256, 300
Fractional Currency, second issue.....	262, 751
Fractional Currency, third issue.....	1, 050, 924
Fractional Currency, fourth issue, first series.....	137, 877, 949
Fractional Currency, fourth issue, second series.....	20, 344, 118
Fractional Currency, fourth issue, third series.....	12, 844, 555
Fractional Currency, fifth issue, series of 1874.....	8, 000, 709
Total.....	197, 486, 467½
National Bank Notes.....	216, 749
Total of all for the year.....	197, 703, 216½
Number as per last report.....	1, 165, 728, 379
Total number to July 1, 1874.....	1, 363, 431, 595½

IV.—DESTRUCTION ACCOUNT.

Statement of face value of moneys destroyed since 1861.

Old Demand Notes	\$59,953,267 50
Legal-Tender Notes, new issue	611,058,713 00
Legal-Tender Notes, series of 1869	106,285,201 00
One-Year Notes of 1863	44,442,845 00
Two-Year Notes of 1863	16,456,400 00
Two-Year Coupon Notes of 1863	149,969,950 00
Compound-Interest Notes	266,166,360 00
Fractional Currency, first issue	15,879,759 31
Fractional Currency, second issue	20,018,138 53
Fractional Currency, third issue	82,856,776 78
Fractional Currency, fourth issue, first series	92,967,597 09
Fractional Currency, fourth issue, second series	38,910,756 00
Fractional Currency, fourth issue, third series	6,422,277 50
Fractional Currency, fifth issue, series of 1874	800,070 90
Coin Certificates, old issue	429,448,900 00
Coin Certificates, series of 1870	144,105,000 00
Coin Certificates, series of 1871	955,000 00
Total amount destroyed as money	2,086,697,012 61
Total amount destroyed statistically	3,711,373,825 59
National Bank Notes	10,654,532 00
Certificates of indebtedness	592,905,350 26
Total amount of destructions to July 1, 1874	6,401,630,720 46

V.—REDEMPTION OF PAPER MONEY.

Number of notes redeemed, (not destroyed.)

Coin Certificates, old series :	
Twenty Dollars	735
One Hundred Dollars	68
Five Hundred Dollars	5
One Thousand Dollars	4
Five Thousand Dollars	2
Total number of notes redeemed	814
Coin Certificates, series of 1870 :	
Five Hundred Dollars	5,638
One Thousand Dollars	6,145
Five Thousand Dollars	2,133
Ten Thousand Dollars	4,410
Total number of notes redeemed	18,326
Coin Certificates, series of 1871 :	
One Hundred Dollars	9,851
Coin Certificates, (special:)	
New York	\$10,192,000 00
Washington	22,808,580 46
Total	33,000,580 46

VI.—REDEMPTION ACCOUNT.

Statement of redemption of moneys since 1861.

Moneys destroyed before July 1, 1873	\$1,951,848,054 38
Moneys destroyed within the fiscal year ended June 30, 1874	134,848,958 23
Total destroyed as money	2,086,697,012 61

National-Bank Notes destroyed before July 1, 1873.....	\$9,280,032 00	
National-Bank Notes destroyed during the year.....	1,374,500 00	
		\$10,654,532 00
Statistical matter destroyed before July 1, 1873.....	3,381,918,934 84	
Statistical matter destroyed during the year.....	329,454,890 75	
		3,711,373,825 59
Certificates of indebtedness		592,905,350 26
Coin Certificates redeemed but not destroyed		97,752,680 46
Balance on hand July 1, 1874		1,274,816 89
Total amount redeemed to July 1, 1874.....		6,500,658,217 81

VII.—REDEMPTIONS AND DEDUCTIONS.

*Amounts paid, deducted, and retired to July 1, 1874.**Old Demand Notes.*

Denominations.	Amount paid.	Amount deducted.	Total amount retired.
Five Dollars.....	\$21,770,282 50	.....	\$21,770,282 50
Ten Dollars.....	20,002,305 00	.....	20,002,305 00
Twenty Dollars.....	18,180,680 00	.....	18,180,680 00
Total.....	59,953,267 50	.....	59,953,267 50

Legal-Tender Notes, new issue.

Denominations.	Amount paid.	Amount deducted.	Total amount retired.
One Dollar.....	\$26,965,620 00	\$80 50	\$26,965,700 50
Two Dollars.....	32,517,078 00	57 00	32,517,135 00
Five Dollars.....	90,276,700 00	77 50	90,276,777 50
Ten Dollars.....	99,228,280 00	90 00	99,228,370 00
Twenty Dollars.....	85,730,260 00	120 00	85,730,380 00
Fifty Dollars.....	28,167,125 00	25 00	28,167,150 00
One Hundred Dollars.....	37,184,700 00	.....	37,184,700 00
Five Hundred Dollars.....	57,168,500 00	.....	57,168,500 00
One Thousand Dollars.....	153,685,000 00	.....	153,685,000 00
Denomination unknown.....	135,000 00	.....	135,000 00
Total.....	611,058,263 00	450 00	611,058,713 00

Legal-Tender Notes, series of 1869.

Denominations.	Amount paid.	Amount deducted.	Total amount retired.
One Dollar.....	\$17,358,307 00	\$155 00	\$17,358,462 00
Two Dollars.....	19,726,132 00	122 00	19,726,254 00
Five Dollars.....	3,715,605 00	60 00	3,715,665 00
Ten Dollars.....	7,683,035 00	60 00	7,683,095 00
Twenty Dollars.....	2,583,270 00	30 00	2,583,300 00
Fifty Dollars.....	1,856,975 00	50 00	1,857,025 00
One Hundred Dollars.....	1,879,900 00	.....	1,879,900 00
Five Hundred Dollars.....	38,296,500 00	.....	38,296,500 00
One Thousand Dollars.....	12,320,000 00	.....	12,320,000 00
Denomination unknown.....	865,000 00	.....	865,000 00
Total.....	106,284,724 00	477 00	106,285,201 00

REPORT ON THE FINANCES.

One-Year Notes of 1863.

Denominations.	Amount paid.	Amount deducted.	Total amount retired.
Ten Dollars	\$6,184,915 00	.....	\$6,184,915 00
Twenty Dollars	16,403,940 00	.....	16,403,940 00
Fifty Dollars	8,227,200 00	.....	8,227,200 00
One Hundred Dollars	13,626,700 00	.....	13,626,700 00
Denomination unknown	90 00	.....	90 00
Total	44,442,845 00	.....	44,442,845 00

Two-Year Notes of 1863.

Denominations.	Amount paid.	Amount deducted.	Total amount retired.
Fifty Dollars	\$6,786,600	.....	\$6,786,600
One Hundred Dollars	9,669,800	.....	9,669,800
Total	16,456,400	.....	16,456,400

Two-Year Coupon Notes of 1863.

Denominations.	Amount paid.	Amount deducted.	Total amount retired.
Fifty Dollars	\$5,901,050	.....	\$5,901,050
One Hundred Dollars	14,474,400	.....	14,474,400
Five Hundred Dollars	40,299,000	.....	40,299,000
One Thousand Dollars	89,285,000	.....	89,285,000
Denomination unknown	10,500	.....	10,500
Total	149,969,950	.....	149,969,950

Compound-Interest Notes.

Denominations.	Amount paid.	Amount deducted.	Total amount retired.
Ten Dollars	\$23,214,120	.....	\$23,214,120
Twenty Dollars	30,018,990	.....	30,018,990
Fifty Dollars	60,680,650	.....	60,680,650
One Hundred Dollars	45,019,100	.....	45,019,100
Five Hundred Dollars	67,822,500	.....	67,822,500
One Thousand Dollars	39,411,000	.....	39,411,000
Total	266,166,360	.....	266,166,360

Fractional Currency, first issue.

Denominations.	Amount paid.	Amount deducted.	Total amount retired.
Five Cents	\$1,208,353 75	\$0 83	\$1,208,354 58
Ten Cents	2,858,900 30	4 30	2,858,904 60
Twenty-five Cents	4,174,265 65	4 23	4,174,269 88
Fifty Cents	7,638,223 50	6 75	7,638,230 25
Total	15,879,743 20	16 11	15,879,759 31

Fractional Currency, second issue.

Denominations.	Amount paid.	Amount deducted.	Total amount retired.
Five Cents	\$2,091,553 66	\$5 14	\$2,091,558 80
Ten Cents	5,253,094 60	5 50	5,253,100 10
Twenty-five Cents	6,895,097 94	3 69	6,895,101 63
Fifty Cents	5,778,374 50	3 50	5,778,378 00
Total	20,018,120 70	17 83	20,018,138 53

Fractional Currency, third issue.

Denominations.	Amount paid.	Amount deducted.	Total amount retired.
Three Cents	\$509,372 43	\$0 44	\$509,372 87
Five Cents	521,921 93	2 85	521,924 78
Ten Cents	15,866,343 00	264 10	15,866,607 10
Fifteen Cents	3 83	07	3 90
Twenty-five Cents	30,167,315 13	179 00	30,167,494 13
Fifty Cents	35,791,163 75	210 25	35,791,374 00
Total	82,856,120 07	656 71	82,856,776 78

Fractional Currency, fourth issue, first series.

Denominations.	Amount paid.	Amount deducted.	Total amount retired.
Ten Cents	\$30,293,700 55	\$242 95	\$30,293,943 50
Fifteen Cents	3,840,129 09	37 12	3,840,166 21
Twenty-five Cents	49,529,681 02	162 36	49,529,843 38
Fifty Cents	9,271,601 00	43 00	9,271,644 00
Denomination unknown	32,000 00	.....	32,000 00
Total	92,967,111 66	485 43	92,967,597 09

Fractional Currency, fourth issue, second series.

Denomination.	Amount paid.	Amount deducted.	Total amount retired.
Fifty Cents	\$38,910,639 75	\$116 25	\$38,910,756 00

Fractional Currency, fourth issue, third series.

Denomination.	Amount paid.	Amount deducted.	Total amount retired.
Fifty Cents	\$6,422,277 50	.....	\$6,422,277 50

Fractional Currency, fifth issue, series of 1874.

Denomination.	Amount paid.	Amount deducted.	Total amount retired.
Ten Cents	\$800,070 90	.....	\$800,070 90

VIII.—DESTRUCTION OF NOTES OF NATIONAL BANKS FAILED AND IN LIQUIDATION.

1.—Notes destroyed, by denominations.

Denominations.	Amount paid.	Amount deducted.	Total amount retired.
One Dollar	\$170,673 35	\$53 65	\$170,727 00
Two Dollars	128,063 60	20 40	128,090 00
Five Dollars	5,002,550 00	255 00	5,002,805 00
Ten Dollars	2,720,507 00	43 00	2,720,550 00
Twenty Dollars	1,597,249 00	11 00	1,597,260 00
Fifty Dollars	428,690 00	10 00	428,700 00
One Hundred Dollars	596,395 00	5 00	596,400 00
Five Hundred Dollars	10,000 00	.....	10,000 00
Total	10,654,133 95	398 05	10,654,532 00

2.—Destruction Account.

Total amount destroyed during the year	\$1,374,500
As shown by last report	9,280,032

Total amount destroyed to July 1, 1874

10,654,532

F.—STATISTICAL DESTRUCTIONS.

I.—DESTRUCTION OF STATISTICAL MATTER DURING THE FISCAL YEAR ENDED JUNE 30, 1874.

1.—Coupon Bonds.

5-20s of 1862 :

Fifty Dollars	\$1,040,850 00	
One Hundred Dollars	3,134,300 00	
Five Hundred Dollars	15,682,000 00	
One Thousand Dollars	53,650,000 00	
		\$73,507,150 00

Loan of 1863, (1881s:)

Fifty Dollars	\$21,500 00	
One Hundred Dollars	155,400 00	
Five Hundred Dollars	445,000 00	
One Thousand Dollars	2,752,000 00	\$3,373,900 00

10-40s of 1864:

Fifty Dollars	155,750 00	
One Hundred Dollars	1,021,600 00	
Five Hundred Dollars	2,537,000 00	
One Thousand Dollars	7,549,000 00	11,263,350 00

Consols of 1865:

Fifty Dollars	601,550 00	
One Hundred Dollars	2,249,400 00	
Five Hundred Dollars	9,040,500 00	
One Thousand Dollars	31,673,000 00	43,564,450 00

5-20s of June, 1864:

Fifty Dollars	48,450 00	
One Hundred Dollars	419,900 00	
Five Hundred Dollars	2,515,000 00	
One Thousand Dollars	11,619,000 00	14,602,350 00

5-20s of 1865:

Fifty Dollars	5,600 00	
One Hundred Dollars	528,500 00	
Five Hundred Dollars	2,406,000 00	
One Thousand Dollars	14,811,000 00	17,751,100 00

Funded Loan of 1881:

Fifty Dollars	21,500 00	
One Hundred Dollars	110,900 00	
Five Hundred Dollars	256,500 00	
One Thousand Dollars	1,839,000 00	
Five Thousand Dollars	180,000 00	
Ten Thousand Dollars	10,670,000 00	13,077,900 00

2.—Registered Bonds.

10-40s of 1864:

Five Thousand Dollars	475,000 00	
Ten Thousand Dollars	1,080,000 00	1,555,000 00

5-20s of June, 1864:

One Hundred Dollars	4,900 00	4,900 00
---------------------------	----------	----------

Consols of 1865:

One Thousand Dollars	151,000 00	151,000 00
----------------------------	------------	------------

5-20s of 1865:

Five Hundred Dollars	46,000 00	
Five Thousand Dollars	390,000 00	436,000 00

Funded Loan of 1881:

Fifty Dollars	700 00	
One Hundred Dollars	3,500 00	
Five Hundred Dollars	24,000 00	
One Thousand Dollars	118,000 00	
Five Thousand Dollars	985,000 00	
Ten Thousand Dollars	6,470,000 00	
Twenty Thousand Dollars	920,000 00	
Fifty Thousand Dollars	2,950,000 00	11,471,200 00

Loan of 1858:

One Thousand Dollars	2,419,000 00	2,419,000 00
----------------------------	--------------	--------------

Loan of 1863, (1881s:)		
One Hundred Dollars.....	\$4,200 00	\$4,200 00
3.—Coupons.		
5-20s of 1862:		
One Dollar and Fifty Cents	626,604 00	
Three Dollars.....	1,886,097 00	
Fifteen Dollars.....	9,413,565 00	
Thirty Dollars	32,201,280 00	44,127,546 00
Loan of 1863, (1881s:)		
One Dollar and Fifty Cents	14,145 00	
Three Dollars.....	98,637 00	
Fifteen Dollars	281,265 00	
Thirty Dollars	1,775,550 00	2,169,597 00
Consols of 1865:		
One Dollar and Fifty Cents	480,724 50	
Three Dollars.....	1,800,933 00	
Fifteen Dollars.....	7,251,690 00	
Thirty Dollars	25,320,210 00	34,853,557 50
5-20s of June, 1864:		
One Dollar and Fifty Cents	38,494 50	
Three Dollars.....	333,576 00	
Fifteen Dollars.....	2,008,980 00	
Thirty Dollars	9,293,760 00	11,674,810 50
5-20s of 1865:		
One Dollar and Fifty Cents.....	4,701 00	
Three Dollars.....	447,090 00	
Fifteen Dollars.....	2,084,835 00	
Thirty Dollars.....	12,855,480 00	15,392,106 00
10-40s of 1864:		
Two Dollars and Fifty Cents	248,805 00	
Five Dollars.....	1,632,405 00	
Twelve Dollars and Fifty Cents.....	4,139,937 50	
Twenty-five Dollars.....	12,321,350 00	18,342,497 50
4.—Fractional Currency.		
Fractional Currency, fourth issue, first series:		
Ten Cents.....	17,230 40	
Fifteen Cents.....	9,597 60	
Twenty-five Cents.....	174,144 00	200,972 00
Fractional Currency, fourth issue, second series:		
Fifty Cents.....	1,994,080 00	1,994,080 00
Fractional Currency, fourth issue, third series:		
Fifty Cents.....	108,759 00	108,759 00
Fractional Currency, fifth issue, series 1874:		
Ten Cents.....	173,320 00	
Twenty-five Cents	21,000 00	194,320 00
5.—Legal-Tender Notes, series of 1869.		
One Dollar.....	54,400 00	
Two Dollars.....	89,264 00	
Five Dollars.....	94,820 00	
Ten Dollars.....	639,240 00	
Twenty Dollars.....	501,040 00	
One Thousand Dollars.....	12,000 00	1,390,764 00

6.—*Circulating-Notes of National Banks.*

Five Dollars	\$280 00	
Ten Dollars	7, 440 00	
		\$7, 720 00

7.—*Internal-Revenue Stamps.*

Redemptions	\$3, 976, 548 93	
Unfinished	1, 840, 112 32	
		5, 816, 661 25
Total for the fiscal year		329, 454, 890 75
Amount as per last report		3, 381, 918, 934 84
Total to July 1, 1874		3, 711, 373, 825 59

II.—NUMBER OF NOTES DESTROYED DURING THE YEAR ON STATISTICAL ACCOUNT.

5-20s of 1862	137, 174
Loan of 1863, (1861s)	5, 668
Consols of 1865	84, 430
5-20s of June, 1864	21, 866
10-40s of 1864	27, 012
5-20s of 1865	25, 190
Funded Loan of 1881	6, 194
Loan of 1858	2, 419
Legal-Tender Notes, series 1869	206, 984
Fractional Currency, fourth issue, first series	932, 864
Fractional Currency, fourth issue, second series	3, 998, 160
Fractional Currency, fourth issue, third series	217, 518
Fractional Currency, fifth issue, series 1874	1, 817, 200
Circulating-Notes of National Banks	800

Total number during fiscal year	7, 483, 479
Number as per last report	51, 314, 292
Total number of notes to July 1, 1874	58, 797, 771

G.—COIN CERTIFICATES.

I.—RECEIPTS AND REDEMPTIONS OF ALL ISSUES. °

1.—*Receipts.*

Coin Certificates of all issues received from Printing Bureau, exclusive of amount destroyed statistically:

Twenty-Dollar Certificates	\$960, 160 00
One Hundred Dollar Certificates	16, 645, 700 00
Five Hundred Dollar Certificates	29, 004, 000 00
One Thousand Dollar Certificates	110, 008, 000 00
Five Thousand Dollar Certificates	523, 040, 000 00
Ten Thousand Dollar Certificates	225, 000, 000 00

Total received from the Printing Bureau	904, 657, 860 00
Add Special Coin Certificates issued at Washington and New York	33, 000, 580 46
Total	937, 658, 440 46

2.—*Redemptions.*

a.—Destroyed to May 9, 1873, inclusive:*

Old Issue.....	20s.....	\$916, 400 00
	100s.....	11, 619, 500 00
	500s.....	8, 994, 000 00
	1, 000s.....	59, 979, 000 00
	5, 000s.....	322, 940, 000 00
	10, 000s.....	25, 000, 000 00
		\$429, 448, 900 00

* Destruction of Coin Certificates ceased May 9, 1873.

Series of 1870.....500s.....	\$6,212,000 00	
1,000s.....	21,238,000 00	
5,000s.....	40,655,000 00	
10,000s.....	76,000,000 00	
		\$144,105,000 00
Series of 1871.....100s.....		955,000 00
Total destructions to May 9, 1873, inclusive		574,508,900 00
b.—Redeemed from May 10 to June 30, 1873, inclusive:		
Old Issue.....20s.....	\$2,300 00	
100s.....	4,700 00	
500s.....	1,000 00	
1,000s.....	1,000 00	
5,000s.....	20,000 00	
		\$29,000 00
Series of 1870.....500s.....	235,000 00	
1,000s.....	457,000 00	
5,000s.....	1,185,000 00	
10,000s.....	2,370,000 00	
		4,247,000 00
Series of 1871.....100s.....		102,000 00
		4,378,000 00
c.—Redeemed during fiscal year ended June 30, 1874:		
Old Issue.....20s.....	\$14,700 00	
100s.....	6,800 00	
500s.....	2,500 00	
1,000s.....	4,000 00	
5,000s.....	10,000 00	
		38,000 00
Series of 1870.....500s.....	2,819,000 00	
1,000s.....	6,145,000 00	
5,000s.....	10,665,000 00	
10,000s.....	44,100,000 00	
		63,729,000 00
Series of 1871.....100s.....	985,100 00	
		985,100 00
Special, New York	10,192,000 00	
Special, Washington	22,808,580 46	
		33,000,580 46
Total redemptions during fiscal year.....		97,752,680 46
Redeemed from May 10 to June 30, 1873.....		4,378,000 00
Total destructions to May 9, 1873, inclusive, as above.....		574,508,900 00
Destroyed unissued, (old issue).....		52,960 00
Total		676,692,540 46
Amount on hand unissued.....		238,140,800 00
Amount of Coin Certificates outstanding June 30, 1874		22,825,100 00
Total		937,658,440 46

II.—COIN CERTIFICATES, OLD ISSUE.

Denominations	Received from Printing Bureau.	Issued.	Destroyed unis- sued.
20s.....	\$960,160	\$960,000	\$160
100s.....	11,645,700	11,644,900	800
500s.....	9,004,000	9,000,000	4,000
1,000s.....	60,008,000	60,000,000	8,000
5,000s.....	323,040,000	323,000,000	40,000
10,000s.....	25,000,000	25,000,000	.....
Total	429,657,860	429,604,900	52,960

Denominations.	Issued.	Redeemed.	Outstanding.
20s	\$960,000	\$934,400	\$25,600
100s	11,644,900	11,631,000	13,900
500s	9,000,000	8,997,500	2,500
1,000s	60,000,000	59,983,000	17,000
5,000s	323,700,000	322,970,000	30,000
10,000s	25,000,000	25,000,000	.....
Total	429,604,900	429,515,900	89,000

III.—COIN CERTIFICATES, SERIES OF 1870 AND 1871.

Denominations.	Received from Printing Bureau.	Issued.	On hand un- issued.
100s	\$5,000,000	\$3,269,700	\$1,730,300
500s	20,000,000	12,418,500	7,581,500
1,000s	50,000,000	32,541,000	17,459,000
5,000s	200,000,000	56,210,000	143,790,000
10,000s	200,000,000	132,420,000	67,580,000
Total	475,000,000	236,859,200	238,140,800

Denominations.	Issued.	Redeemed.	Outstanding.
100s	\$3,269,700	\$2,039,900	\$1,229,800
500s	12,418,500	9,266,000	3,152,500
1,000s	32,541,000	27,840,000	4,701,000
5,000s	56,210,000	52,505,000	3,705,000
10,000s	132,420,000	122,470,000	9,950,000
Total	236,859,200	214,120,900	22,738,300
Deduct for unknown series destroyed			2,200
Amount series of 1870 and 1871 actually outstanding			22,736,100
Amount old series actually outstanding			89,000
Total old series and series of 1870 and 1871 outstanding, as per Public Debt Statement June 30, 1874			22,825,100

IV.—COIN CERTIFICATES, SERIES OF 1870 AND 1871, NOT NUMBERED, ON HAND IN
TREASURER'S OFFICE.

500s	\$161,000
1,000s	2,949,000
5,000s	985,000
10,000s	4,630,000
Total	8,725,000

V.—MOVEMENT OF COIN CERTIFICATES.

Washington Certificates :

Received from Printing Bureau	\$3,199,200 00	.....
Received from Printing Bureau, (samples)	800 00	.....
Add Special Coin Certificates issued on account of Geneva Award	22,808,580 46	.....
Destroyed statistically		\$3,154,300 00
Redeemed and destroyed		22,853,480 46
On hand as samples		800 00
	26,008,580 46	26,008,580 46

New York Certificates:

Sent to New York previous to June 30, 1873	\$628,760,000
Sent to New York during the fiscal year	49,300,000
Add Special Coin Certificates issued on account of Geneva Award	10,192,000
Total	688,252,000
On hand at New York unissued June 30, 1874	11,640,800
Total issued at New York	676,611,200
Redeemed by Assistant Treasurer, New York	653,786,100
Total outstanding at New York and as per Public Debt Statement June 30, 1874	22,825,100

VI.—ISSUES AND REDEMPTIONS BY FISCAL YEARS.

Issued:

From November 13, 1865, to June 30, 1866	\$98,493,660 00
From July 1, 1866, to June 30, 1867	109,121,620 00
From July 1, 1867, to June 30, 1868	77,960,400 00
From July 1, 1868, to June 30, 1869	80,663,160 00
From July 1, 1869, to June 30, 1870	76,731,060 00
From July 1, 1870, to June 30, 1871	56,577,000 00
From July 1, 1871, to June 30, 1872	63,229,500 00
From July 1, 1872, to June 30, 1873	55,570,500 00
From July 1, 1873, to June 30, 1874	81,117,780 46
	\$699,464,680 46

Redeemed:

From November 13, 1865, to June 30, 1866	87,545,800 00
From July 1, 1866, to June 30, 1867	101,295,900 00
From July 1, 1867, to June 30, 1868	79,055,340 00
From July 1, 1868, to June 30, 1869	65,255,620 00
From July 1, 1869, to June 30, 1870	75,270,120 00
From July 1, 1870, to June 30, 1871	71,237,820 00
From July 1, 1871, to June 30, 1872	51,029,500 00
From July 1, 1872, to June 30, 1873	48,196,800 00
From July 1, 1873, to June 30, 1874	97,752,680 46
	676,639,580 46

Total outstanding as above..... 22,825,100 00

VII.—ON HAND AT NEW YORK.

On hand at New York unissued July 1, 1873	\$10,458,000
Sent to New York during the fiscal year	59,492,000
Total	69,950,000
Deduct amount issued during the fiscal year	58,309,200
On hand at New York unissued July 1, 1874	11,640,800
On hand at New York redeemed June 30, 1874	254,900
Total on hand at New York July 1, 1874, as per Statement of Assistant Treasurer	11,895,700

VIII.—COIN CERTIFICATES, ALL ISSUES, OUTSTANDING, BY DENOMINATIONS.

20s	\$25,600
100s	1,243,700
500s	3,155,000
1,000s	4,718,000
5,000s	3,735,000
10,000s	9,950,000
Total	22,827,300
Deduct "unknown series" destroyed	2,200
Actually outstanding as per Public Debt Statement	22,825,100

IX.—RÉSUMÉ.

Amount received from Printing Bureau, exclusive of amount destroyed statistically.....	\$904,657,860 00
Add Special Coin Certificates issued at New York and Washington.....	33,000,580 46
	<hr/>
On hand.....	937,658,440 46
	<hr/>
	238,140,800 00
	<hr/>
Amount redeemed and destroyed.....	699,517,640 46
	<hr/>
	676,692,540 46
	<hr/>
Total amount outstanding at close of fiscal year.....	22,825,100 00

H.—THREE PER CENT. CERTIFICATES.

I.—RECEIPTS AND REDEMPTIONS.

Received from Printing Bureau.....	\$160,000,000
Redeemed.....	\$85,150,000
Destroyed statistically.....	74,845,000
	<hr/>
Total redeemed and destroyed statistically.....	159,995,000
	<hr/>
Outstanding as per Public Debt Statement.....	5,000

I.—TEMPORARY LOAN-CERTIFICATES.

Outstanding 4 per cents:	
Payable at the Cincinnati Office.....	\$75,000
Outstanding 5 per cents:	
Payable at the New York Office.....	\$500
Payable at the Washington Office.....	405
	<hr/>
Total of 5 per cents.....	905
Outstanding 6 per cents:	
Payable at the Cincinnati Office.....	1,400
Payable at the Philadelphia Office.....	1,000
Payable at the Washington Office.....	255
	<hr/>
Total of 6 per cents.....	2,655
	<hr/>
Total of all kinds outstanding.....	78,560
These certificates ceased bearing interest August 26, 1866.	

K.—CERTIFICATES OF DEPOSIT, ACT OF JUNE 8, 1872.

I.—RECEIPTS AND REDEMPTIONS.

Received from Printing Bureau:	
5,000s.....	\$55,500,000
10,000s.....	201,000,000
	<hr/>
Total.....	\$256,500,000
In vault unissued.....	108,500,000
In offices unissued.....	10,095,000
	<hr/>
	118,595,000
	<hr/>
Amount issued.....	137,905,000
Total redemptions.....	78,915,000
	<hr/>
Amount actually outstanding.....	58,990,000

NOTE.—The amount outstanding, as per Public Debt Statement for June, 1874, is \$230,000 less than the amount shown in the above statement, owing to the fact that returns from all the offices were not received when the Public Debt Statement for June, 1874, was made.

II.—REDEEMED DURING FISCAL YEAR.

Offices whence issued.	5,000s.	10,000s.	Total.
New York	\$3,905,000	\$27,660,000	\$31,565,000
Boston	1,330,000	1,700,000	3,030,000
Philadelphia	2,315,000	10,330,000	12,645,000
Baltimore	785,000	3,480,000	4,265,000
Cincinnati	495,000	1,210,000	1,705,000
Washington	20,000	200,000	220,000
Chicago	5,000	50,000	55,000
Total	8,855,000	44,630,000	53,485,000

By months:

July, 1873	\$2,290,000
August, 1873	3,725,000
September, 1873	22,625,000
October, 1873	4,900,000
November, 1873	195,000
December, 1873	685,000
January, 1874	1,355,000
February, 1874	1,220,000
March, 1874	3,070,000
April, 1874	6,430,000
May, 1874	2,840,000
June, 1874	4,150,000
Total	53,485,000

III.—MOVEMENT OF CERTIFICATES OF DEPOSIT.

Offices.	Received from Treasurer.	Issued.	On hand unissued.
New York	\$93,000,000	\$90,770,000	\$2,230,000
Boston	11,000,000	9,620,000	1,380,000
Philadelphia	24,000,000	22,825,000	1,175,000
Baltimore	10,000,000	9,265,000	735,000
Cincinnati	5,500,000	2,920,000	2,580,000
Washington	1,500,000	530,000	970,000
Chicago	1,500,000	1,255,000	245,000
Saint Louis	1,500,000	720,000	780,000
Total	148,000,000	137,905,000	10,095,000

Offices.	Redeemed.	Redeemed and on hand.	Outstanding.	Outstanding, including redeemed and on hand.
New York	\$49,250,000	\$20,000	\$41,500,000	\$41,520,000
Boston	3,225,000	200,000	6,195,000	6,395,000
Philadelphia	17,400,000	105,000	5,320,000	5,425,000
Baltimore	6,535,000	130,000	2,600,000	2,730,000
Cincinnati	1,930,000	55,000	935,000	990,000
Washington	520,000	-----	10,000	10,000
Chicago	55,000	-----	1,200,000	1,200,000
Saint Louis	-----	210,000	510,000	720,000
Total	78,915,000	720,000	58,270,000	58,990,000

L.—CERTIFICATES OF INDEBTEDNESS.

I.—ISSUED, REDEEMED, AND OUTSTANDING.

Old series issued :

Numbers 1 to 153,662, of \$1,000	\$153,662,000 00
Numbers 1 to 14,500, of \$5,000	72,500,000 00
Numbers 15,001 to 31,010, of \$5,000	80,050,000 00
Numbers 31,111 to 69,268, of \$5,000	190,790,000 00
Numbers 1 to 13, of various amounts	1,591,241 65

Total of first series issued..... 498,593,241 65

New series issued :

Numbers 1 to 15,145, of \$1,000	\$15,145,000 00
Numbers 1 to 9,603, of \$5,000	48,015,000 00

Total of second series issued..... 63,160,000 00

Total amount issued..... 561,753,241 65

* Redeemed to July 1, 1874	561,748,241 65
Outstanding, as per Debt Statement.....	5,000 00

561,753,241 65

Five certificates of the denomination of \$1,000 are outstanding, two of which are caveated.

II.—PRINCIPAL AND INTEREST PAID.

Total amount of interest paid to July 1, 1874.....	\$31,157,103 61
Principal paid as above stated	561,748,241 65

Total principal and interest paid to July 1, 1874..... 592,905,350 26

M.—TREASURY NOTES OF 1861.

Denominations.	Issued.	Redeemed.	Outstanding.
50s	\$2,303,800	\$2,302,050	\$1,750
100s	4,495,800	4,494,400	1,400
500s	6,832,500	6,832,500	
1,000s	8,836,000	8,836,000	
Total	22,468,100	22,464,950	3,150

N.—SEVEN-THIRTIES OF 1861, AND OF 1864 AND 1865.

I.—CONVERSIONS AND REDEMPTIONS.

1.—During fiscal year by series and denominations, and in gross amounts during former years.

Seven-Thirties of 1861 :

3 Fifties	\$150
Redeemed prior to July 1, 1873.....	140,075,400
Total redeemed.....	140,075,550
Outstanding July 1, 1874	19,200
Original issue.....	140,094,750

* No redemptions since 1870.

First series, August 15, 1864:

50 Fifties.....	\$2,500
43 One Hundreds.....	4,300
2 Five Hundreds.....	1,000
Total during fiscal year.....	7,800
Prior to July 1, 1873.....	299,910,150
Total redeemed.....	299,917,950
Outstanding July 1, 1874.....	74,550
Original issue.....	299,992,500

Second series, June 15, 1865:

25 Fifties.....	\$1,250
13 One Hundreds.....	1,300
4 Five Hundreds.....	2,000
10 One Thousands.....	10,000
Total during fiscal year.....	14,550
Prior to July 1, 1873.....	330,923,000
Total redeemed.....	330,937,550
Outstanding July 1, 1874.....	62,450
Original issue.....	331,000,000

Third series, July 15, 1865:

108 Fifties.....	\$5,400
84 One Hundreds.....	8,400
11 Five Hundreds.....	5,500
4 One Thousands.....	4,000
Total during fiscal year.....	23,300
Prior to July 1, 1873.....	198,885,250
Total redeemed.....	198,908,550
Outstanding July 1, 1874.....	91,450
Original issue.....	199,000,000

2.—Recapitulation of all the issues converted and redeemed.

186 Fifties.....	\$9,300
140 One Hundreds.....	14,000
17 Five Hundreds.....	8,500
14 One Thousands.....	14,000
Total during fiscal year.....	45,800
Redeemed prior to July 1, 1873.....	969,793,800
Total redeemed.....	969,839,600
Outstanding July 1, 1874.....	247,650
Original issue.....	970,087,250

II.—OUTSTANDING.

1.—Statement, by series and denominations, of Seven-Thirties of 1861, and of 1864 and 1865, outstanding June 30, 1874.

Seven-Thirties of 1861:

64 Fifties.....	\$3,200
60 One Hundreds.....	6,000
6 Five Hundreds.....	3,000
7 One Thousands.....	7,000
Total.....	19,200

First series, August 15, 1864 :

473 Fifties.....	\$23, 650
329 One Hundreds.....	32, 900
26 Five Hundreds.....	13, 000
5 One Thousands.....	5, 000
Total.....	74, 550

Second series, June 15, 1865 :

100 Fifties.....	\$5, 000
219½ One Hundreds.....	21, 950
55 Five Hundreds.....	27, 500
8 One Thousands.....	8, 000
Total.....	62, 450

Third series, July 15, 1865 :

460 Fifties.....	\$23, 000
434½ One Hundreds.....	43, 450
20 Five Hundreds.....	10, 000
15 One Thousands.....	15, 000
Total.....	91, 450

2.—Recapitulation of the four series combined outstanding.

1,097 Fifties.....	54, 850
1,043 One Hundreds.....	104, 300
107 Five Hundreds.....	53, 500
35 One Thousands.....	35, 000
Total.....	247, 650

O.—RETIREMENT OF FIVE-TWENTY BONDS.

I.—PURCHASES.

1.—Purchased during fiscal year.

Loan.	Coupon.	Registered.	Total.	Cost in Cur- rency.
5-20s of 1862.....	\$307, 800	\$1, 113, 900	\$1, 421, 700	\$1, 582, 919 79
5-20s of June, 1864.....	446, 900	1, 573, 650	2, 020, 550	2, 239, 007 39
5-20s of 1865.....	156, 050	1, 091, 200	1, 247, 250	1, 382, 827 95
Consols of 1865.....	1, 196, 100	2, 197, 550	3, 393, 650	3, 754, 614 62
Consols of 1867.....	804, 800	3, 246, 200	4, 051, 000	4, 483, 348 18
Consols of 1868.....	480, 300	322, 000	802, 300	888, 805 62
Total.....	3, 391, 950	9, 544, 500	12, 936, 450	14, 331, 523 55

2.—Purchased from May 11, 1869, (date of first purchase,) to June 30, 1874, (inclusive.)

Loan.	Coupon.	Registered.	Total.	Cost in Cur- rency.
5-20s of 1862.....	\$19, 163, 250	\$36, 896, 100	\$56, 059, 350	\$62, 845, 367 29
5-20s of March, 1864.....		1, 119, 800	1, 119, 800	1, 307, 208 39
5-20s of June, 1864.....	27, 678, 700	15, 781, 050	43, 459, 750	48, 803, 268 29
5-20s of 1865.....	17, 550, 350	18, 473, 000	36, 023, 350	40, 126, 015 46
Consols of 1865.....	90, 414, 200	28, 536, 350	118, 950, 550	133, 440, 209 95
Consols of 1867.....	45, 534, 650	17, 312, 300	62, 846, 950	70, 979, 851 27
Consols of 1868.....	3, 545, 050	1, 249, 000	4, 794, 050	5, 510, 412 06
Total.....	203, 886, 200	119, 367, 600	323, 253, 800	363, 012, 332 71

3.—*Sinking-Fund.**a.*—Purchase of bonds for Sinking-Fund during the fiscal year.

Loan.	Principal.	Net cost in currency.	Cost estimated in gold.	Average cost in gold of \$100 bond.
5-20s of 1862	\$1,421,700	\$1,582,919 79	\$1,415,391 05	\$99 55
5-20s of June, 1864	2,020,550	2,239,007 39	2,012,051 32	99 58
5-20s of 1865	1,247,250	1,382,827 95	1,241,571 69	99 54
Consols of 1865	3,393,650	3,754,614 62	3,374,934 42	99 45
Consols of 1867	4,051,000	4,483,348 18	4,029,975 86	99 48
Consols of 1868	802,300	888,805 62	798,926 40	99 63
Total	12,936,450	14,331,523 55	12,872,850 74	99 51

b.—Total amount purchased for Sinking-Fund to June 30, 1874, inclusive.

Loan.	Principal.	Net cost in currency.	Cost estimated in gold.	Average cost in gold of \$100 bond.
5-20s of 1862	\$22,932,650	\$25,758,618 69	\$22,143,604 19	\$96 56
5-20s of March, 1864	361,600	413,676 60	337,706 61	93 39
5-20s of June, 1864	18,356,100	20,502,563 91	17,668,502 49	96 25
5-20s of 1865	16,866,150	18,700,830 01	16,299,242 37	96 64
Consols of 1865	48,166,150	53,714,756 21	46,536,365 41	96 62
Consols of 1867	32,115,600	36,087,690 44	30,326,550 39	96 43
Consols of 1868	2,213,800	2,499,831 75	2,115,685 93	95 57
Total	141,012,050	157,677,967 61	135,427,657 39	96 04

II.—REDEMPTION OF FIVE-TWENTIES IN COIN.

1.—*Redemption of 5-20s of 1862, called in by notices of Secretary, of various dates.*

Number and date of call.	Coupon.	Registered.	Total.
First call, September 1, 1871	\$99,350	\$3,500	\$102,850
Second call, December 7, 1871	32,150	250	32,400
Third call, December 20, 1871	45,250	500	45,750
Fourth call, March 1, 1873	31,220,050	1,073,900	32,293,950
Fifth call, June 6, 1873	15,758,550	4,005,550	19,764,100
Sixth call, August 16, 1873	12,346,600	1,390,450	13,737,050
Seventh call, November 1, 1873	4,087,350	480,900	4,568,250
Total	63,589,300	6,955,050	70,544,350

2.—*Redemption of 5-20s not called in.*

Loan.	Coupon.	Registered.	Total.
5-20s of 1862	\$2,177,800	\$2,167,350	\$4,345,150
5-20s of March, 1864 .....	.....	1,345,100	1,345,100
5-20s of June, 1864	392,650	6,060,100	6,452,750
5-20s of 1865	75,250	1,610,600	1,685,850
Consols of 1865	1,000	802,300	803,300
Consols of 1867	40,000	297,500	337,500
Consols of 1868	12,450	46,500	58,950
Total	2,699,150	12,329,450	15,028,600

3.—Total redemption of 5-20s to July 1, 1874.

Loan.	Coupon.	Registered.	Total.
5-20s of 1862, First Call	\$81,683,750	\$18,183,250	\$99,867,000
Second Call	13,853,800	2,342,850	16,196,650
Third Call	17,690,350	2,366,400	20,056,750
Fourth Call	44,541,200	4,943,000	49,484,200
Fifth Call	15,758,550	4,005,550	19,764,100
Sixth Call	12,346,600	1,390,450	13,737,050
Seventh Call	4,087,350	480,900	4,568,250
Not Called	20,327,600	18,498,500	38,826,100
Total 5-20s of 1862	210,289,200	52,210,900	262,500,100
5-20s of March, 1864 .....	.....	1,435,600	1,435,600
5-20s of June, 1864	621,950	11,214,750	11,836,700
5-20s of 1865	104,600	5,078,350	5,182,950
Consols of 1865	563,700	2,118,000	2,681,700
Consols of 1867	43,050	297,500	340,550
Consols of 1868	13,050	46,500	59,550
Total	211,635,550	72,401,600	284,037,150

III.—CONVERSION OF FIVE-TWENTIES.

1.—Converted during fiscal year.

Loan.	Coupon.	Registered.	Total.
5-20s of 1862	\$493,600	\$31,000	\$524,600

2.—Converted to July 1, 1874.

Loan.	Coupon.	Registered.	Total.
5-20s of 1862	\$1,583,450	\$25,112,550	\$26,696,000
5-20s of March, 1864 .....	.....	380,500	380,500
5-20s of June, 1864	930,800	11,287,850	12,218,650
5-20s of 1865	1,449,600	8,137,000	9,586,600
Consols of 1865	2,685,650	6,017,950	8,703,600
Consols of 1867	1,897,350	3,908,500	5,805,850
Consols of 1868	24,750	187,000	211,750
Total	8,571,600	55,031,350	63,602,950

IV.—FIVE-TWENTY BONDS RETIRED TO JULY 1, 1874.

Loan.	Retired by—	Coupon.	Registered.	Total of each Loan.
5-20s of 1862.....	Purchase	\$19,163,250	\$36,896,100	\$345,255,450
	Conversion.....	1,583,450	25,112,550	
	Redemption ..	210,289,200	52,210,900	
	Total	231,035,900	114,219,550	
5-20s of March, 1864.....	Purchase		1,119,800	2,935,900
	Conversion.....		380,500	
	Redemption.....		1,435,600	
	Total		2,935,900	
5-20s of June, 1864.....	Purchase	27,678,700	15,781,050	67,515,100
	Conversion.....	930,800	11,287,850	
	Redemption ..	621,950	11,214,750	
	Total	29,231,450	38,283,650	
5-20s of 1865.....	Purchase	17,550,350	18,473,000	50,792,900
	Conversion ..	1,449,600	8,137,000	
	Redemption ..	104,600	5,078,350	
	Total	19,104,550	31,688,350	
Consols of 1865.....	Purchase	90,414,200	28,536,350	130,335,850
	Conversion.....	2,685,650	6,017,950	
	Redemption ..	563,700	2,118,000	
	Total	93,663,550	36,672,300	
Consols of 1867.....	Purchase	45,534,650	17,312,300	68,993,350
	Conversion ..	1,897,350	3,908,500	
	Redemption ..	43,050	297,500	
	Total	47,475,050	21,518,300	
Consols of 1868.....	Purchase	3,545,050	1,249,000	5,065,350
	Conversion ..	24,750	187,000	
	Redemption ..	13,050	46,500	
	Total	3,582,850	1,482,500	
Total of all loans.....				670,893,900

V.—RECAPITULATION.

1.—Retired during fiscal year.

	Coupon.	Registered.	Total.
Purchase	\$3,391,950	\$9,544,500	\$12,936,450
Redemption	66,288,450	19,284,500	85,572,950
Conversion	493,600	31,000	524,600
Total	70,174,000	28,860,000	99,034,000

2.—Retired to July 1, 1874.

	Coupon.	Registered.	Total.
Purchase	\$203,886,200	\$119,367,600	\$323,253,800
Redemption	211,635,550	72,401,600	284,037,150
Conversion	8,571,600	55,031,350	63,602,950
Total	424,093,350	246,800,550	670,893,900

P.—REDEMPTION OF LOAN OF 1858.

	Coupon.	Registered.	Total.
Redeemed	\$5,651,000	.....	\$5,651,000
Converted	7,960,000	\$5,995,000	13,955,000
Total	13,611,000	5,995,000	19,606,000
Amount issued	13,745,000	6,255,000	20,000,000
Retired during fiscal year	13,611,000	5,995,000	19,606,000
Outstanding July 1, 1874	134,000	260,000	394,000

Q.—INTEREST.

I.—COIN-COUPONS.

1.—Coupon-interest paid during the fiscal year, by loans and denominations.

Number of coupons of each loan.	Denominations.	Amount.	Total.
Loan of 1858:			
26,278	Twenty-five Dollars .....	.....	\$656,950 00
Loan of 1861, (1881s):			
9,267	Thirty Dollars .....	.....	278,010 00
Oregon War-Debt:			
299	Three Dollars	\$897 00	
793	Six Dollars	4,758 00	
3,323	Fifteen Dollars	49,845 00	
			55,500 00
Loan of July and August, 1861, (1881s):			
5,674	One Dollar and Fifty Cents	8,511 00	
25,647	Three Dollars	76,941 00	
53,709	Fifteen Dollars	805,635 00	
96,640	Thirty Dollars	2,899,200 00	
			3,790,287 00
Five-Twenties of 1862:			
59,319	One Dollar and Fifty Cents	88,978 50	
201,542	Three Dollars	604,626 00	
116,697	Fifteen Dollars	1,750,455 00	
301,674	Thirty Dollars	9,050,220 00	
27	Fractional	95 90	
			11,494,375 40
Loan of 1863, (1881s):			
2,699	One Dollar and Fifty Cents	4,048 50	
9,031	Three Dollars	27,093 00	
11,379	Fifteen Dollars	170,635 00	
35,777	Thirty Dollars	1,073,310 00	
			1,275,136 50

1.—*Coupon-interest paid during the fiscal year, &c.*—Continued.

Number of coupons of each loan.	Denominations.	Amount.	Total.
Ten-Forties of 1864:			
3,558	Two Dollars and Fifty Cents	\$8,895 00	
12,386	Five Dollars	61,930 00	
46,164	Twelve Dollars and Fifty Cents	577,050 00	
81,856	Twenty-five Dollars	2,046,400 00	
606	Fractional	1,362 22	
			\$2,695,637 22
Five-Twenties of June, 1864:			
4,300	One Dollar and Fifty Cents	6,450 00	
20,820	Three Dollars	62,460 00	
20,379	Fifteen Dollars	305,685 00	
55,428	Thirty Dollars	1,662,840 00	
			2,037,435 00
Five-Twenties of 1865:			
1,096	One Dollar and Fifty Cents	1,644 00	
33,144	Three Dollars	99,432 00	
72,516	Fifteen Dollars	1,087,740 00	
214,864	Thirty dollars	6,445,920 00	
			7,634,736 00
Consols of 1865:			
92,896	One Dollar and Fifty Cents	139,344 00	
192,634	Three Dollars	577,902 00	
122,797	Fifteen Dollars	1,841,955 00	
206,712	Thirty Dollars	6,201,360 00	
			8,760,561 00
Consols of 1867:			
145,114	One Dollar and Fifty Cents	217,671 00	
299,777	Three Dollars	899,331 00	
182,937	Fifteen Dollars	2,744,805 00	
314,399	Thirty Dollars	9,431,970 00	
			13,293,777 00
Consols of 1868:			
16,068	One Dollar and Fifty Cents	24,102 00	
43,425	Three Dollars	130,275 00	
18,498	Fifteen Dollars	277,470 00	
32,705	Thirty Dollars	981,150 00	
			1,412,997 00
Funded Loan of 1881:			
39,845	Sixty-two Cents	24,703 92	
31,989	Sixty-three Cents	20,153 07	
99,841	One Dollar and Twenty-five Cents	124,801 25	
113,100	Six Dollars and Twenty-five Cents	706,875 00	
488,783	Twelve Dollars and Fifty Cents	6,109,787 50	
304	Sixty-two Dollars and Fifty Cents	19,000 00	
250	One Hundred and Twenty-five dollars	31,250 00	
			7,036,570 72
Seven-Thirties of 1861:			
17	One Dollar and Eighty-two and one-half Cents	31 01	
.....	Three Dollars and Sixty-five Cents	3 65	
			34 66

2.—Recapitulation by Loans.

Title of Loans.	No. of Coupons.	Amount.
Loan of 1858.....	26, 278	\$656,950 00
Loan of February, 1861, (1881s)	9, 267	278,010 00
Oregon War Debt.....	4, 415	55,500 00
Loan of July and August, 1861, (1881s)	181, 670	3,790,287 00
Five-Twenties of 1862	679, 259	11,494,375 40
Loan of 1863, (1881s).....	58, 886	1,275,136 50
Ten-Forties of 1864.....	144, 570	2,695,637 22
Five-Twenties of June, 1864.....	100, 927	2,037,435 00
Five-Twenties of 1865	321, 620	7,634,736 00
Consols of 1865.....	615, 039	8,760,561 00
Consols of 1867.....	942, 277	13,293,777 00
Consols of 1868.....	110, 696	1,412,997 00
Funded Loan of 1881	774, 112	7,036,570 72
Seven-Thirties of 1861	18	34 66
Total	3,969,034	60,422,007 50

II.—CURRENCY COUPONS.

Coupons paid during the fiscal year from Certificates of Indebtedness of 1870.

Number.	Denomination.	Amount.
1,351.....	20s.	\$27,020

III.—QUARTERLY-INTEREST CHECKS, FUNDED LOAN OF 1881.

Issued, paid, and outstanding July 1, 1874:

Amount of checks outstanding July 1, 1873.....	\$45,321 78
Amount of checks issued during the year.....	8,321,640 96

8,366,962 74

Paid by Treasurer, Washington.....	\$961,277 87
Paid by Assistant Treasurer, New York.....	5,510,233 73
Paid by Assistant Treasurer, Philadelphia.....	589,912 27
Paid by Assistant Treasurer, Boston	1,091,044 97
Paid by Assistant Treasurer, Baltimore	58,538 60
Paid by Assistant Treasurer, Charleston	378 75
Paid by Assistant Treasurer, New Orleans	49,043 74
Paid by Assistant Treasurer, San Francisco	17,841 23
Paid by Assistant Treasurer, Saint Louis	4,112 48
Paid by Assistant Treasurer, Chicago.....	8,546 25
Paid by Assistant Treasurer Cincinnati.....	11,910 00
Paid by Depositary, Buffalo	3,701 25
Paid by Depositary, Louisville.....	750 00
Paid by Depositary, Pittsburgh.....	1,250 00
	8,308,541 14

Amount of checks outstanding 58,421 60

R.—PAYMENT BY CHECKS ON OTHER OFFICES.

There were drawn during the year, transfer checks on Assistant Treasurers, as follows:

Currency Checks:

19,319 on New York.....	\$32,520,407 63
1,211 on Boston.....	1,617,922 15
1,416 on Philadelphia.....	1,157,079 25
735 on New Orleans	837,769 64
405 on San Francisco	255,498 76

23,086 Currency Checks, amounting to \$36,388,677 43

Coin Checks:

10, 625 on New York	\$85, 142, 468 24	
866 on Boston	1, 046, 345 37	
642 on Philadelphia	829, 502 56	
25 on New Orleans	313, 421 07	
23 on San Francisco	6, 764 14	
12, 181 Coin Checks, amounting to		\$87, 333, 501 38
35, 267 Checks, Coin and Currency		123, 127, 178 81

S.—EMPLOYÉS.

I.—CHANGES IN THE EMPLOYÉS OF THE UNITED STATES TREASURER'S OFFICE FOR THE FISCAL YEAR ENDED JUNE 30, 1874.

Total force of Treasurer's Office June 30, 1873		365
Number of persons deceased during the fiscal year ended June 30, 1874	5	
Resigned during same period	13	
Transferred during same period	3	
Removed during same period	3	
	—	24
Number of persons appointed during the same period	21	
	—	3
Total force of Treasurer's Office June 30, 1874		362

II.—SALARIES PAID.

The amount disbursed for salaries to the employés of this Office during the fiscal year ended June 30, 1874, was as follows:

Regular roll	\$168, 863 48
Temporary roll	233, 823 18
Additional compensation	8, 400 03
Total payments during the year	411, 086 69

T.—OFFICIAL CORRESPONDENCE.

LETTERS RECEIVED AND TRANSMITTED DURING FISCAL YEAR.

Received by mail, containing money	14, 383
Received by mail, not containing money	51, 485
Received by express, money-packages	41, 809
Total received	107, 677
Transmitted by mail, manuscript letters	4, 627
Transmitted by mail, printed forms filled in, (inclosing checks)	17, 860
Transmitted by mail, printed forms filled in	59, 268
Transmitted by mail, drafts payable to order, (estimated)	27, 000
Transmitted by express, money-packages	48, 589
Total transmitted	157, 344

U.—RECEIPTS AND REDEMPTIONS OF NATIONAL-BANK NOTES FROM JULY 1 TO NOVEMBER 1, 1874.

I.—RECEIPTS.

July, 1874	\$10, 539, 000
August, 1874	9, 975, 000
September, 1874	7, 822, 000
October, 1874	5, 618, 000
Total	33, 954, 000
Number of packages	5, 837
Containing	\$33, 954, 000
Average	5, 800

II.—REDEMPTIONS BY DENOMINATIONS.

Denominations.	Amount re-deemed.	Delivered to assorting teller.	Balance.
1s	\$801, 000	\$267, 000	\$534, 000
2s	592, 000	486, 000	106, 000
5s	13, 455, 000	13, 455, 000	.....
10s	7, 610, 000	7, 610, 000	.....
20s	3, 700, 000	3, 700, 000	.....
50s	1, 450, 000	1, 450, 000	.....
100s	2, 600, 000	2, 600, 000	.....
500s	300, 000	300, 000	.....
Totals	30, 508, 000	29, 868, 000	640, 000

Number of notes.....	4,789,300
Amount.....	\$30,508,000 00
Average value of notes.....	6 37
Amount of cancelled notes delivered to Comptroller of Currency for destruction.....	19,773,200 00

V.—RECEIPTS AND DISBURSEMENTS OF THE UNITED STATES
ASSISTANT TREASURERS FOR THE YEAR ENDED JUNE 30,
1874.

NEW YORK, N. Y.

Balance June 30, 1873.....	\$69, 171, 518 82
----------------------------	-------------------

Receipts—

On account of Customs.....	\$114, 232, 715 26
On account of Gold-Notes.....	58, 309, 200 00
On account of Internal Revenue	2, 139, 686 85
On account of Certificates of Deposit, act June 8, 1872..	52, 815, 000 00
On account of Post-Office Department.....	9, 473, 090 94
On account of Transfers	130, 412, 216 56
On account of Patent Fees.....	11, 710 45
On account of Miscellaneous.....	44, 039, 138 46
On account of Disbursing Officers	185, 570, 728 89
On account of Assay-Office, ordinary expense-account..	168, 733 35
On account of Coin, Superintendent Assay-Office.....	19, 717, 843 61
On account of Interest Account, { in coin	64 213, 861 85
{ in currency.....	2, 834, 940 00
	<hr/>
	683, 938, 866 22
	<hr/>
	753, 110, 385 04

Disbursements—

On account of Treasury Drafts	368,032,399	13
On account of Post-Office Department, drafts.....	9,408,097	72
On account of Disbursing Accounts.....	190,207,059	75
On account of Assay-Office, ordinary expense-account..	158,675	26
On account of Coin, Superintendent Assay-Office.....	16,692,487	97
On account of Interest Account, { in coin.....	64,193,236	85
{ in currency.....	2,834,940	00
		+ 651,526,896 68
Balance June 30, 1874.....		' 101,583,488 36

REPORT ON THE FINANCES.

BOSTON, MASS.

Balance June 30, 1873		\$9,599,742 39
Receipts—		
On account of Customs	\$18,575,997 62	
On account of Patent Fees	27,930 40	
On account of Internal revenue Stamps	11,539 80	
On account of Transfers, { Coin	2,897,341 42	
{ Currency	18,453,068 05	
On account of Miscellaneous	2,372,720 36	
On account of United States Notes, Certificates of Deposit, act June 8, 1872	5,845,000 00	
On account of Interest Account, { Coin	9,563,900 65	
{ Currency	635,080 72	
On account of Post-Office Department	566,144 54	
On account of Disbursing-officers' Accounts	16,127,834 29	
		74,076,557 85
		84,676,300 24
Disbursements—		
On account of Treasury Drafts, { Coin	6,765,716 74	
{ Currency	14,104,312 02	
On account of Transfers, { Coin	15,535,991 66	
{ Currency	6,970,154 50	
On account of United States Notes, Certificates of Deposit, act June 8, 1872	3,030,000 00	
On account of Interest Account, { Coin	10,656,676 62	
{ Currency	635,080 72	
On account of Post-Office Department	572,086 84	
On account of Disbursing-officers' Accounts	16,160,034 11	
		74,430 053 21
Balance June 30, 1874		10,246,247 03

PHILADELPHIA, PA.

Balance June 30, 1873		\$12,699,808 36
Receipts—		
On account of Customs	\$8,212,414 01	
On account of Internal-revenue Tax	435,887 66	
On account of Internal-revenue Stamps	575,552 24	
On account of Transfers	26,943,996 39	
On account of Patent Fees	11,903 42	
On account of Certificates Deposit, act June 8, 1872	12,400,000 00	
On account of Post-Office Department	762,509 49	
On account of Disbursing Officers	12,046,073 37	
On account of Interest	2,847,510 75	
On account of Fractional Currency for redemption	4,517,643 36	
On account of Miscellaneous	2,048,999 42	
		70,802,490 11
		83,502,298 47
Disbursements—		
On account of Treasury Drafts	38,137,765 56	
On account of Post-Office Drafts	700,191 17	
On account of Disbursing Officers	12,307,508 26	
On account of Certificates Deposit, act June 8, 1872, redeemed	12,645,000 00	
On account of Interest	5,552,196 31	
On account of Fractional Currency redeemed	4,514,921 36	
		73,857,582 66
Balance June 30, 1874		9,644,715 81

TREASURER.

419

BALTIMORE, MD.

Balance June 30, 1873..... \$2,671,744 53

Receipts—

On account of Internal Revenue.....	\$220,412 80
On account of Currency Redemption.....	442,156 19
On account of Miscellaneous.....	118,890 98
On account of Transfer of Funds.....	5,639,645 15
On account of Gold Sales.....	3,075,177 00
On account of Premiums.....	391,023 21
On account of Duties on Imports.....	5,421,914 04
On account of Customs.....	144,636 89
On account of Disbursing Officers.....	2,469,648 93
On account of Post-Office Department.....	154,996 28
On account of Special deposit United States Legal-Tender Notes.....	5,500,000 00
On account of Patent Fees.....	262 50
	<hr/>
	23,578,763 97

23,578,763 97

Disbursements—

On account of Transfers.....	5,769,603 47
On account of Gold Sales.....	3,075,177 00
On account of Currency Redemption.....	436,229 71
On account of Interest, coin.....	1,149,967 71
On account of Drafts and Post-Office Warrants.....	4,760,873 08
On account of Checks.....	2,799,027 73
On account of Five per cent. Notes and Interest.....	178 50
On account of Interest, currency.....	34,620 00
On account of Special deposits U. S. Legal-Tender Notes.....	4,390,000 00
On account of Miscellaneous.....	4,262 21
	<hr/>
	22,419,939 41

Balance June 30, 1874..... 3,830,569 09

NEW ORLEANS, LA.

Balance June 30, 1873..... \$4,415,635 01

Receipts—

On account of Transfers.....	\$4,308,000 00
On account of Customs.....	5,283,160 61
On account of Disbursing Officers.....	6,914,333 97
On account of Post-Office Department.....	497,428 85
On account of Miscellaneous.....	117,440 74
	<hr/>
	17,120,364 17

17,120,364 17

Disbursements—

On account of Disbursing Officers.....	7,193,837 77
On account of Post-Office Department.....	486,602 92
On account of Miscellaneous.....	97,188 39
On account of Treasurer's General Account.....	9,554,522 14
On account of Legal-Tender Notes redeemed.....	1,028,000 00
On account of Fractional Currency redeemed.....	614,400 00
	<hr/>
	18,974,551 22

Balance June 30, 1874..... 2,561,507 96

SAINT LOUIS, MO.

Balance June 30, 1873..... \$2,000,539 30

Receipts—

On account of Transfers.....	\$6,942,955 56
On account of Duties.....	1,475,386 30
On account of Internal Revenue.....	555,402 92
On account of Post-Office Department.....	776,221 25
On account of Disbursing Officers.....	5,805,565 78
On account of Miscellaneous.....	2,377,268 20
	<hr/>
	17,932,800 01

17,932,800 01

19,933,339 31

REPORT ON THE FINANCES.

SAINT LOUIS, MO.—Continued.

Disbursements—	
On account of Treasury Drafts	\$9,281,631 29
On account of Post-Office Warrants	791,445 07
On account of Disbursing Officers	5,662,343 05
On account of Coin Sales	1,158,789 95
On account of Coin Interest and Drafts	1,153,483 49
On account of Miscellaneous	69,278 57
	<u>\$18,116,971 42</u>
Balance June 30, 1874	1,816,367 89

CINCINNATI, OHIO.

Balance June 30, 1873	\$1,900,223 27
Receipts—	
On account of the Treasurer United States	\$15,213,141 34
On account of the Post-Office Department	440,436 48
On account of the Secretary of Treasury	284 26
On account of the Currency Redemption	852,569 69
On account of the Special Deposit Legal-Tenders	1,960,000 00
On account of the Interest Account, (Gold)	1,369,425 88
On account of the Interest Account, (Currency)	2,160 00
On account of the Miscellaneous	627 00
On account of the Disbursing Officers	3,662,107 21
	<u>23,500,751 86</u>
	<u>25,400,975 13</u>
Disbursements—	
On account of the Treasurer United States	15,243,458 73
On account of the Post-Office Department	394,086 23
On account of the Secretary of Treasury	1,605 54
On account of the Fractional Currency Redeemed	847,555 69
On account of the Special Deposit Legal-Tenders	1,760,000 00
On account of the Registered Interest, (Coin)	284,907 50
On account of the Registered Interest, (Currency)	1,140 00
On account of the Coupons	1,007,137 13
On account of the One and Two Year Notes	627 00
On account of the Miscellaneous	55,000 00
On account of the Disbursing Officers	3,637,542 06
	<u>23,233,059 88</u>
Cash balance June 30, 1874	2,167,915 25
	<u>25,400,975 13</u>

SAN FRANCISCO, CAL.

Balance June 30, 1873	\$6,177,126 29
Receipts—	
On account of Customs	\$8,194,551 69
On account of Internal-Revenue Tax	2,572,921 61
On account of Internal-Revenue Stamps	140,812 48
On account of Sales of Land	511,106 15
On account of Patent Fees	10,985 50
On account of Transfers	8,500,000 00
On account of Post-Office Department	381,330 83
On account of Disbursing Officers	13,386,450 18
On account of Miscellaneous	524,583 43
	<u>34,222,741 84</u>
	<u>40,399,868 13</u>

SAN FRANCISCO, CAL.—Continued.

Disbursements—	
On account of Treasury Drafts.....	\$10,028,163 92
On account of Redemption Public Debt.....	17,044 89
On account of Post-Office Department.....	343,107 68
On account of Disbursing Officers.....	12,922,519 35
On account of Transfers.....	8,810,500 00
	<u>\$32,121,335 84</u>
Balance June 30, 1874.....	8,278,532 29
	<u>40,399,868 13</u>

CHARLESTON, S. C.

Balance June 30, 1873.....	\$250,548 59
Receipts—	
On account of Customs, (Coin).....	\$114,648 07
On account of Internal Revenue.....	349,100 54
On account of Transfer M. O. Funds.....	307,800 00
On account of Miscellaneous.....	935,924 59
On account of Post-Office Department.....	291,339 15
On account of Disbursing-Officers Accounts.....	1,174,381 84
On account of Interest on Public Debt.....	9,549 00
On account of Secretary Treasury's S. D. accounts.....	15,204 72
	<u>3,198,037 91</u>
	<u>3,448,586 50</u>

Disbursements—	
On account of Treasury Drafts, &c.....	1,602,420 26
On account of Post-Office Warrants.....	270,397 62
On account of Disbursing-Officers' Checks.....	1,267,661 22
On account of Interest on Public Debt.....	9,549 00
On account of Secretary's Checks on S. D. Accounts.....	11,842 81
	<u>3,161,870 91</u>
Balance June 30, 1874.....	<u>256,715 59</u>
Fractional Currency received.....	182,000 00
Fractional Currency redeemed.....	<u>125,537 35</u>

W.—RECEIPTS AND DISBURSEMENTS OF DESIGNATED DEPOSITARIES OF THE UNITED STATES FOR THE YEAR ENDED JUNE 30, 1874.

BUFFALO, N. Y.

Balance June 30, 1873.....	\$218,112 00
Receipts.....	2,847,047 01
Total.....	<u>3,065,159 01</u>
Disbursements.....	<u>2,880,917 75</u>
Balance June 30, 1874.....	<u>184,241 26</u>
Total.....	<u>3,065,159 01</u>

REPORT ON THE FINANCES.

PITTSBURGH, PA.

Balance June 30, 1873	\$199,980 75
Receipts	3,360,833 63
Total	<u>3,560,814 38</u>
Disbursements	3,284,873 48
Balance June 30, 1874	<u>275,940 40</u>
Total	3,560,814 38

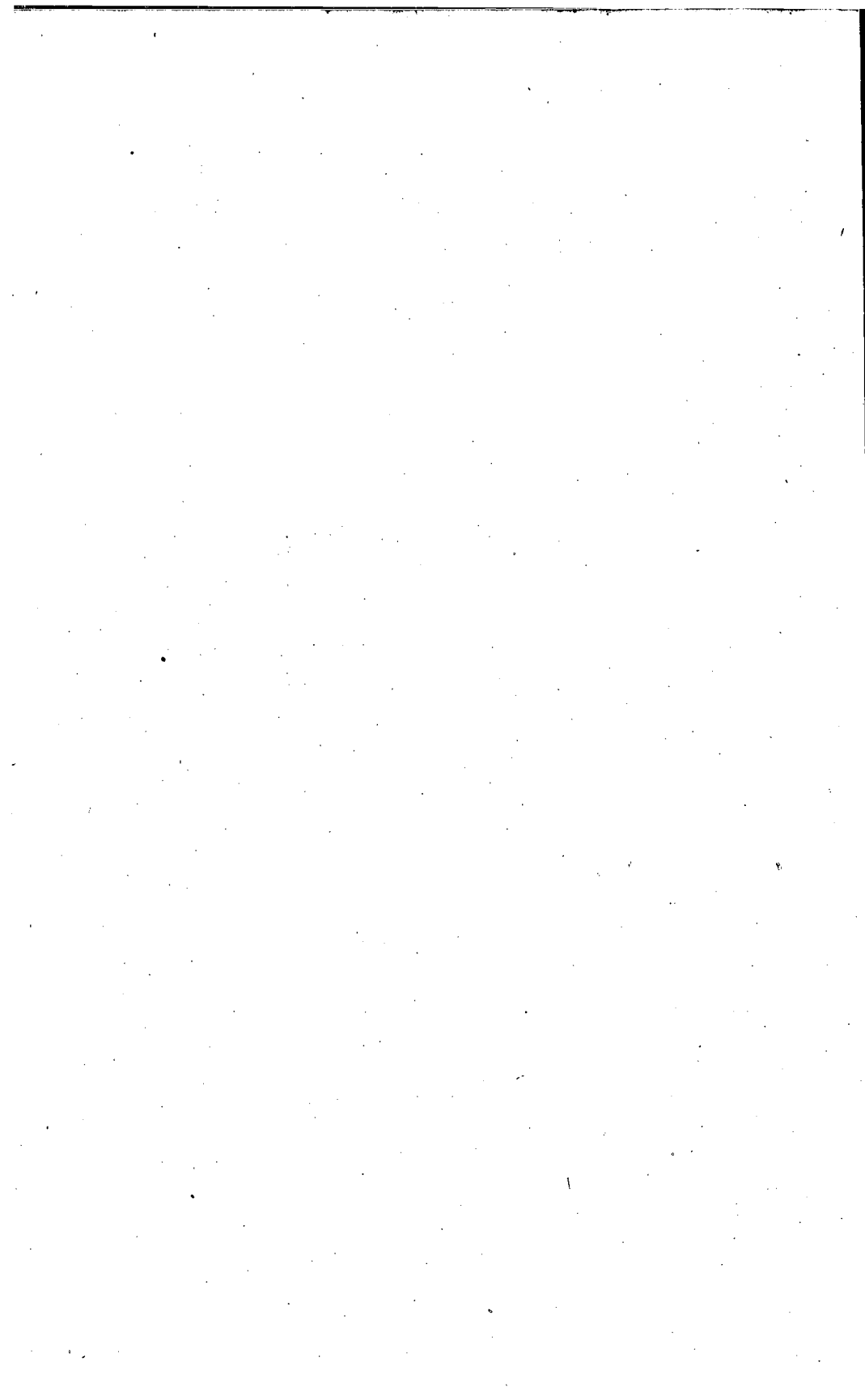
SANTA FE, N. MEX.

Balance June 30, 1873	\$282,665 65
Receipts	3,033,848 65
Total	<u>3,316,514 30</u>
Disbursements	3,066,741 06
Balance June 30, 1874	<u>249,773 24</u>
Total	3,316,514 30

TUCSON, ARIZ.

Balance June 30, 1873	\$158,343 95
Receipts	569,514 79
Total	<u>727,858 74</u>
Disbursements	547,223 99
Balance June 30, 1874	<u>180,634 75</u>
Total	727,858 74

REPORT OF THE REGISTER OF THE TREASURY.



REPORT

OF THE

REGISTER OF THE TREASURY.

TREASURY DEPARTMENT,
Register's Office, November 10, 1874.

SIR: In submitting my report of the business transacted during the last fiscal year, I am gratified in being able to bear testimony to the efficiency and probity of my more immediate assistants, and to the general good conduct of all employés of this Bureau.

By reference to my reports for the last three years, it will appear that the clerical labor performed in this Office has materially increased.

The business proper of the Bureau is submitted under the head of the division to which it appertains; but in an office of record like this there are numerous calls for information, requiring the examination of the records even as far back as the commencement of the Government, which require time and labor, that cannot be shown in this report. The business of preparing transcripts and exemplifications of records and the preparation of statements of accounts has increased very rapidly.

In the report I had the honor to submit last year, I called the attention of the Secretary to the rapidly-accumulating files of the Department in the custody of this Bureau, and the want of additional room to properly arrange and preserve them. The annual increase of these files renders it absolutely necessary that additional space should be allotted for their storage, if they are to be preserved. The south corridor of the basement floor of this building is now used for this purpose, where they are subject to loss and mutilation.

LOAN DIVISION—HARTWELL JENISON, CHIEF OF DIVISION.

The total number of coupon and registered bonds issued during the fiscal year was	90,276
The total number canceled was	245,124

The amount of coupons and registered bonds issued was as follows:

Original issue	\$74,110,700
Coupon bonds converted into registered	15,188,900
Transfers of registered bonds	81,958,820
Total issue	171,258,420

The amount of coupon and registered bonds canceled was as follows:

Coupon bonds exchanged for registered	\$15,188,900
Registered bonds exchanged for registered	81,958,820
Coupon and registered bonds redeemed, as per records of this Office	129,860,500
Total canceled	227,008,220

The amount of canceled coupon bonds entered upon numerical registers and turned over to the burning committee for destruction	\$173,805,350
---	---------------

The vault-account shows that there was on hand July 1, 1873.....\$701,555,500
 Amount received during the year from the Bureau of Engraving and
 Printing:

Coupon	34,700,000
Registered	65,709,900
Bond from Secretary of the Treasury, Geneva award	15,500,000

Total	817,465,400
-------------	-------------

Issued during the year:

Coupon	\$55,747,900
Registered	115,510,520

Remaining on hand July 1, 1874:

Coupon	49,729,400
Registered	595,674,900
In hands of Government agents	802,000
Add difference of \$1,000 P. R. R. bond used for the fractional issue of \$320	680

Total	817,465,400
-------------	-------------

Statement showing the number of cases, number and amount of registered and coupon bonds, issued and canceled during the fiscal year ending June 30, 1874.

Loans.	Issued.								
	Direct issues.			Exchanges.			Transfers.		
	No. of cases.	Bonds issued.	Amount.	No. of cases.	Bonds issued.	Amount.	No. of cases.	Bonds issued.	Amount.
1847.....									
1847, bounty-land scrip.....									
1850.....									
1858.....				1	42	\$210,000	10	56	\$276,000
1860.....									
1861, February 8.....				6	9	9,000	233	513	1,677,000
Oregon war.....							11	39	16,600
1861, July 17.....				46	160	225,250	964	3,747	11,611,100
1862.....				84	228	270,450	237	842	3,468,900
1863.....				22	48	80,900	499	1,503	4,966,350
1864, 5-20's.....							8	12	7,400
1864, 10-40's.....				158	456	988,450	663	2,461	8,813,850
1864, June 30.....				41	118	258,600	228	996	3,618,450
1865.....				35	176	187,750	361	1,621	4,868,550
Consols of 1865.....				232	748	1,450,650	791	3,109	7,554,000
Consols of 1867.....	1	2	\$200	191	547	865,550	1,089	4,391	13,894,500
Consols of 1868.....				94	198	313,500	147	427	1,372,500
Pacific Railroad loans.....							628	2,605	12,175,320
Five per cent. fund, 1881.....	336	58,872	74,110,500	493	1,789	10,328,800	332	4,503	7,638,300
Total.....	337	58,874	74,110,700	1,403	4,579	15,188,900	6,201	26,825	81,958,820
									171,258,420

REGISTER.

Statement showing the number of cases, number and amount of registered and coupon bonds issued and canceled, &c.—Continued.

Loans.	Canceled.							
	Redemptions.			Exchanges.		Transfers.		Total canceled.
	No. of cases.	Bonds canceled.	Amount.	No. of bonds.	Amount.	No. of bonds.	Amount.	Amount.
1847.....	1	4	\$400					\$400
1847, bounty-land scrip.....	2	2	200					200
1850.....								
1858.....	493	14,764	19,560,000	210	\$210,000	56	\$276,000	20,046,000
1860.....								
1861, February 8.....				9	9,000	569	1,677,000	1,686,000
Oregon war.....						83	16,600	16,600
1861, July 17.....				419	225,250	3,579	11,611,100	11,836,350
1862.....	8,714	166,427	87,549,050	2,326	270,450	1,480	3,468,900	91,288,400
1863.....				110	80,900	1,565	4,966,350	5,047,250
1864, 5-20's.....	1	274	1,345,100			12	7,400	1,352,500
1864, 10-40's.....				2,679	988,450	2,700	8,813,850	9,202,300
1864, June 30.....	20	2,270	8,660,850	785	258,600	1,037	3,618,450	12,537,900
1865.....	14	572	2,974,600	281	187,750	1,677	4,868,550	8,030,900
Consols of 1865.....	13	2,233	4,269,300	4,376	1,450,650	3,789	7,554,000	13,273,950
Consols of 1867.....	11	1,610	4,625,600	5,588	865,550	4,911	13,894,500	19,385,650
Consols of 1868.....	10	975	875,400	1,347	313,500	471	1,372,500	2,561,400
Pacific Railroad loans.....						2,330	12,175,320	12,175,320
Five per cent. fund, 1881.....				12,015	10,328,800	1,699	7,638,300	17,967,100
Total.....	9,279	189,131	129,860,500	30,045	15,188,900	25,948	81,958,820	227,008,220

NOTE AND COUPON DIVISION—LEWIS D. MOORE, CHIEF OF DIVISION.

The following consolidated statement exhibits the character and amount of work performed by this division during the fiscal year ending June 30, 1874.

Statement of Treasury notes, bonds, and coupons.

Notes, bonds, &c.	Authorized act.	Number of pieces.	Total amount.	Coupons attached.
Five-twenty bonds registered, examined, scheduled, and delivered to committee: Redeemed and exchanged.....	Feb. 25, 1862	158, 613	\$82, 282, 800	3, 174, 246
Treasury notes and certificates counted, assorted, arranged, registered, and examined:				
One and two years 5 per cent.....	Mar. 3, 1863	598	16, 800 09	.....
Three years 6 per cent.....	June 30, 1864	2, 867	68, 080 00	.....
Three years 7 3-10 per cent.....	Mar. 3, 1865	340	31, 350 00	.....
Gold certificates.....	Mar. 3, 1863	26, 235	69, 858, 580 46	.....
Coin checks, (registered interest).....	July 14, 1870	9, 148	7, 495, 502 42	.....
Currency certificates of deposit.....	Jan. 20, 1871	8, 652	74, 765, 000 00	.....
Certificates, 3 per cent.....	June 8, 1872	11, 430	85, 150, 000 00	.....
Certificates of indebtedness.....	Mar. 2, 1867	79, 241	163, 668, 241 65	.....
	July 25, 1868			
	Mar. 1, 1862			
		133, 511	401, 053, 554 53	.....

Of coupons detached from notes and bonds there were counted, assorted, and arranged numerically, 3,766,180; registered, 4,293,000; and examined and compared, 4,233,036.

NOTE AND FRACTIONAL-CURRENCY DIVISION—CHARLES NEALE, CHIEF OF DIVISION.

Statement showing the number of notes and amount of fractional currency, Treasury notes, and national bank notes (of such banks as are broken or have gone into voluntary liquidation) counted, canceled, examined, and destroyed by burning during the fiscal year ending June 30, 1874, viz:

Notes.	No. of notes.	Amount.
Legal-tender notes, new issue.....	3, 168, 936	\$24, 991, 903 00
Legal-tender notes, series 1869.....	12, 331, 903	73, 970, 530 00
National bank notes.....	195, 581	1, 253, 200 00
Demand-notes.....	688	5, 640 00
Fractional currency, 1st issue.....	160, 000	27, 200 00
Fractional currency, 2d issue.....	168, 000	18, 800 00
Fractional currency, 3d issue.....	856, 000	184, 200 00
Fractional currency, 4th issue.....	137, 383, 044	21, 365, 954 40
Fractional currency, 4th issue, 2d series.....	20, 729, 000	10, 360, 000 00
Fractional currency, 4th issue, 3d series.....	12, 442, 000	6, 221, 000 00
Fractional currency, 5th issue.....	6, 800, 000	680, 000 00
Total.....	194, 226, 152	138, 078, 427 40

Amount of notes counted, examined, canceled, and destroyed during the last fiscal year.. \$138, 078, 427 40
During the fiscal year ending June 30, 1873..... 93, 518, 050 50

Increase..... 42, 560, 376 90

Number of notes counted, examined, canceled, and destroyed during the last fiscal year.. 194, 226, 152
During the fiscal year ending June 30, 1873..... 180, 953, 490

Increase..... 13, 272, 662

TONNAGE DIVISION—W. P. TITCOMB, CHIEF OF DIVISION.

The total tonnage of the country exhibits an apparent increase of 104,626 tons—5,635 tons in the registered tonnage, and 98,991 tons in the enrolled and licensed tonnage.

The smallness of the increase is owing, in part, to the correction and consequent reduction of the balances reported outstanding, much time having been devoted to this work, but is mainly due to the fact that a large amount of canal-boat tonnage was dropped in consequence of exemption by the act of Congress approved April 18, 1874.

Aside from these amounts the increase was 237,691 tons, this being the excess of the additions over the losses from all other causes during the year.

Below are given the totals of the last two years:

	1873.		1874.	
	Vessels.	Tons.	Vessels.	Tons.
Registered.....	2,759	1,423,288	2,728	1,428,923
Enrolled and licensed.....	29,913	3,272,738	29,758	3,371,729
Total.....	32,672	4,696,026	32,486	4,800,652

The comparison of the various classes of vessels is as follows:

	1873.		1874.	
	Vessels.	Tons.	Vessels.	Tons.
Sailing-vessels.....	17,949	2,383,801	18,147	2,473,716
Steam-vessels.....	4,015	1,156,443	4,186	1,185,610
Canal-boats.....	8,970	820,328	8,245	751,612
Barges.....	1,738	335,454	1,908	389,714
Total.....	32,672	4,696,026	32,486	4,800,652

From the above it appears that the sailing-tonnage has increased 89,915 tons; the steam-tonnage, 29,167 tons; the barge-tonnage, 54,260 tons; while the canal-boat tonnage has decreased 68,716 tons.

The proportion of the steam-tonnage employed in the foreign trade is nearly 16.5 per cent.

SHIP-BUILDING.

The amount of tonnage built during the year exceeds that of the preceding year by 73,479 tons, and is greater than that of any year since 1855.

The following table exhibits the class, number, and tonnage of the vessels built during the last two fiscal years:

	1873.		1874.	
	Vessels.	Tons.	Vessels.	Tons.
Sailing-vessels.....	804	144,629	961	216,317
Steam-vessels.....	402	88,011	404	101,930
Canal-boats.....	835	78,288	473	48,403
Barges.....	230	48,312	309	66,075
Total.....	2,271	359,246	2,147	432,725

From the above it appears that there was a very considerable increase in the building of each class of vessels save canal-boats.

The tonnage built during the last two years within the several grand divisions of the country is shown below.

	1873.		1874.	
	Vessels.	Tons.	Vessels.	Tons.
Atlantic and Gulf coasts.....	1, 535	212, 664	1, 341	266, 233
Pacific coast.....	52	5, 475	63	10, 860
Northern lakes.....	455	92, 448	417	91, 986
Western rivers.....	229	48, 659	326	63, 646
Total.....	2, 271	359, 246	2, 147	432, 725

It will be noticed that the amount of tonnage built is greater than during the preceding year, while the number of vessels is smaller.

This is owing to the fact that the sailing-vessels were generally of a larger class during the last year.

The number of iron vessels built during the year was twenty-three; tonnage, 33,097 tons—all steam-vessels.

It should be understood that this includes only those vessels which were documented prior to June 30, 1874.

The following table exhibits the iron tonnage built in the country since 1868:

	1868.	1869.	1870.	1871.	1872.	1873.	1874.
Sailing-vessels.....	None.	1, 039	679	2, 067	None.	None.	None.
Steam-vessels.....	2, 801	3, 545	7, 692	13, 412	12, 766	26, 548	33, 097
Total tons.....	2, 801	4, 584	8, 281	15, 479	12, 766	26, 548	33, 097

Tables showing the amount of iron tonnage outstanding will be found in the appendix to the report on commerce and navigation.

THE FISHERIES.

The tonnage engaged in the fisheries during the last two years is as follows:

	1873.		1874.	
	Vessels.	Tons.	Vessels.	Tons.
Cod and mackerel fisheries.....	2, 453	109, 518	2, 099	78, 290
Whale-fisheries.....	187	44, 755	162	39, 107

Below is shown the amount of tonnage employed in the cod and mackerel fisheries, with the percentum of each State.

	Tonnage.	Per cent.
Massachusetts.....	49, 579	63. 33
Maine.....	16, 782	21. 44
New York.....	4, 487	5. 73
Connecticut.....	4, 363	5. 58
Rhode Island.....	1, 381	1. 76
New Hampshire.....	917	1. 17
California.....	734	. 93
Washington Territory.....	47	. 06
Total.....	78, 290	100

The tonnage employed in the whale-fisheries during the last two years, with the customs-districts, is given below :

Customs-districts.	1873.		1874.	
	Vessels.	Tons.	Vessels.	Tons.
New Bedford, Mass.....	143	38,901	126	34,557
New London, Conn.....	19	2,952	17	2,735
Barnstable, Mass.....	18	1,592	15	1,384
Edgartown, Mass.....	3	945	1	183
San Francisco, Cal.....	2	132	2	132
Salem and Beverly, Mass.....	1	117	.....	.....
Sag Harbor, N. Y.....	1	116	1	116
Total.....	187	44,755	162	39,107

Of the above over 88 per cent. belongs at New Bedford.

Fuller tables, showing the various classes of tonnage, will be found in the appendix to this report.

DIVISION OF RECEIPTS AND EXPENDITURES—J. H. BEATTY, CHIEF OF DIVISION.

The following statement exhibits the work of this division for the year ending June 30, 1874 :

The number of warrants registered during the year for civil, diplomatic, miscellaneous, internal revenue, and public debt expenditures and repayments was.....	24,548
In the preceding year.....	23,689
Increase.....	859
The number of warrants registered for receipts from customs, lands, internal revenue, direct tax, and miscellaneous sources was.....	11,946
In the preceding year.....	11,861
Increase.....	85
The number of warrants registered for payments and repayments in the War, Navy, and Interior, (Pension and Indian) Departments was.....	12,249
In the preceding year.....	10,303
Increase.....	1,946
The number of drafts registered was.....	38,641
In the preceding year.....	37,170
Increase.....	1,471
The number of journal-pages required for the entry of accounts relating to the civil, diplomatic, internal-revenue, miscellaneous, and public-debt receipts and expenditures was.....	4,266
In the preceding year.....	4,509
Decrease.....	243
The number of certificates furnished for settlement of accounts was.....	11,302
In the preceding year.....	10,772
Increase.....	530
The number of accounts received from the First and Fifth Auditors and Commissioner of the General Land-Office, was.....	26,579
In the preceding year.....	21,497
Increase.....	5,082

In the appendix will be found a statement of the receipts and expenditures of the Government, as required by the standing order of the House of Representatives of December 30, 1791, and section 237 of the Revised Statutes; also, statements of the amount of money expended and number of persons employed, and the occupation and salary of each person, at each custom-house, as required by section 258 of the Revised Statutes.

I have the honor to remain, with great respect, your obedient servant,

JOHN ALLISON,
Register.

Hon. B. H. BRISTOW,
Secretary of the Treasury.

28 F

APPENDIX.

General account of the receipts and expenditures of the United States for the fiscal year ended June 30, 1874.

TO RECEIPTS.

From Customs.

J. A. Hall, collector, Waldoborough, Me.	\$3, 287 05
O. McFadden, collector, Wiscasset, Me.	358 85
J. D. Hopkins, collector, Frenchman's Bay, Me.	63 31
N. K. Sawyer, late collector, Frenchman's Bay, Me.	106 38
L. J. Thomas, late collector, Frenchman's Bay, Me.	182 77
S. Longfellow, collector, Machias, Me.	3, 332 13
I. Washburn, collector, Portland, Me.	601, 728 76
W. H. Sargent, collector, Castine, Me.	944 73
N. B. Nutt, collector, Passamaquoddy, Me.	14, 336 19
C. R. Whidden, late collector, Passamaquoddy, Me.	45, 041 36
E. S. J. Neally, collector, Bath, Me.	12, 707 53
A. Vandine, collector, Aroostook, Me.	7, 394 89
B. M. Roberts, collector, Belfast, Me.	6, 342 21
W. P. Wingate, collector, Bangor, Me.	6, 551 70
J. H. Bailey, late collector, Portsmouth, N. H.	10, 138 24
A. F. Howard, late collector, Portsmouth, N. H.	1, 858 85
William Wells, collector, Vermont, Vt.	677, 521 61
T. Russell, late collector, Boston, Mass.	12, 046, 651 93
W. A. Simmons, collector, Boston, Mass.	5, 081, 303 38
W. H. Huse, collector, Newburyport, Mass.	62, 108 08
F. J. Babson, collector, Gloucester, Mass.	4, 478 34
C. H. Odell, collector, Salem, Mass.	48, 698 53
J. Brady, collector, Fall River, Mass.	91, 444 12
S. Dodge, collector, Marblehead, Mass.	2, 241 05
C. B. Marchant, collector, Edgartown, Mass.	567 76
J. A. P. Allen, collector, New Bedford, Mass.	22, 441 71
C. F. Swift, collector, Barnstable, Mass.	965 64
T. Loring, collector, Plymouth, Mass.	19, 082 50
W. R. Taylor, collector, Bristol, R. I.	5, 959 88
S. W. Macy, collector, Newport, R. I.	2, 628 43
James Shaw, collector, Providence, R. I.	180, 440 93
G. T. Marshall, collector, New London, Conn.	72, 755 83
A. Putnam, collector, Middletown, Conn.	2, 778 22
C. Northrop, collector, New Haven, Conn.	332, 874 01
George Hubbard, collector, Stonington, Conn.	29, 138 90
J. S. Hanover, collector, Fairfield, Conn.	1, 977 98
C. A. Arthur, collector, New York, N. Y.	110, 972, 061 95
I. A. Keeler, collector, Albany, N. Y.	118, 361 74
J. M. Davy, collector, Genesee, N. Y.	53, 535 40
William Emerson, late collector, Genesee, N. Y.	13 00
E. Root, collector, Oswego, N. Y.	772, 263 24
R. W. Daniels, collector, Buffalo, N. Y.	431, 536 14
T. E. Ellsworth, collector, Niagara, N. Y.	456, 168 11
S. Cooper, collector, Cape Vincent, N. Y.	45, 850 29
S. Remington, Oswegatchie, N. Y.	223, 658 18
J. Parmenter, collector, Champlain, N. Y.	256, 283 00
P. P. Kidder, collector, Dunkirk, N. Y.	318 54
C. McK. Smith, collector, Perth Amboy, N. J.	3, 202 99
W. A. Baldwin, collector, Newark, N. J.	2, 311 71
J. H. Elmer, collector, Bordentown, N. J.	115 56
R. F. Gaggen, late collector, Erie, Pa.	24, 852 14
J. R. Willard, collector, Erie, Pa.	484 29
S. I. Comley, collector, Philadelphia, Pa.	8, 347, 125 84
T. Steel, designated collector, Pittsburgh, Pa.	41, 607 90
W. D. Nolen, collector, Delaware, Del.	18, 079 87
W. Booth, collector, Baltimore, Md.	6, 201, 606 17
C. S. English, collector, Georgetown, D. C.	4, 489 72
J. Jorgenson, collector, Petersburg, Va.	15, 609 12
D. G. Carr, late collector, Petersburg, Va.	84 98
C. S. Mills, collector, Richmond, Va.	36, 326 92
L. Lee, jr., collector, Norfolk, Va.	25, 506 25
D. Turner, collector, Alexandria, Va.	3, 792 06
George Toy, collector, Cherrystone, Va.	30 91
W. R. Halliday, designated collector, Wheeling, W. Va.	1, 010 25
R. W. King, collector, Pamlico, N. C.	1, 352 91
D. Rumley, late collector, Wilmington, N. C.	42, 347 43
J. C. Abbott, collector, Wilmington, N. C.	8, 497 35
A. C. Davis, collector, Beaufort, N. C.	1, 084 45
C. G. Manning, collector, Albemarle, N. C.	265 73
H. G. Worthington, collector, Charleston, S. C.	172, 700 87
G. W. Clark, late collector, Charleston, S. C.	7, 671 47
George Gage, collector, Beaufort, S. C.	30, 134 96

Carried forward..... 147, 720, 755 82

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$147,720,755 82	
H. E. Heriot, collector, Georgetown, S. C.....	293 12	
James Atkin, collector, Savannah, Ga.....	149,435 53	
James Johnson, late collector, Savannah, Ga.....	2,000 00	
James Shepard, collector, Saint Mary's, Ga.....	2,383 32	
W. T. Spencer, late collector, Saint Mary's, Ga.....	79 72	
J. T. Collins, collector, Brunswick, Ga.....	17,980 95	
H. Potter, jr., collector, Pensacola, Fla.....	81,246 06	
H. Hazen, collector, Fernandina, Fla.....	2,837 69	
J. S. Adams, late collector, Saint John's, Fla.....	51 16	
T. A. Dockray, late collector, Saint John's, Fla.....	1,272 59	
J. R. Scott, collector, Saint John's, Fla.....	1,719 38	
C. M. Hamilton, late collector, Key West, Fla.....	80,656 46	
W. G. Vance, late collector, Key West, Fla.....	848 84	
F. N. Wicker, collector, Key West, Fla.....	147,575 78	
A. J. Murat, collector, Apalachicola, Fla.....	223 45	
W. H. Daniels, late collector, Apalachicola, Fla.....	182 56	
J. Blumenthal, collector, Saint Mark's, Fla.....	213 52	
J. A. Starkweather, late collector, Saint Mark's, Fla.....	524 67	
A. J. Goss, collector, Saint Augustine, Fla.....	39 30	
R. M. Reynolds, collector, Mobile, Ala.....	86,713 61	
C. Lindsey, collector, Pearl River, Miss.....	2,318 56	
J. F. Casey, collector, New Orleans, La.....	2,425,404 80	
R. W. Mullins, collector, Teche, La.....	566 85	
N. Patten, collector, Texas, Tex.....	233,471 72	
J. J. McCreary, late collector, Saluria, Tex.....	1,113 29	
C. R. Prouty, collector, Saluria, Tex.....	10,307 27	
J. L. Haynes, collector, Brazos, Tex.....	49,354 46	
J. Hopkins, acting collector, Brazos, Tex.....	62 41	
F. Kearney, late collector, Corpus Christi, Tex.....	390 50	
N. Plato, collector, Corpus Christi, Tex.....	14,535 20	
D. C. Marsh, late collector, El Paso, Tex.....	9 62	
C. Caldwell, collector, El Paso, Tex.....	19,031 65	
W. J. Smith, designated collector, Memphis, Tenn.....	36,396 00	
A. Woolf, designated collector, Nashville, Tenn.....	12,215 80	
James P. Luce, designated collector, Louisville, Ky.....	82,432 32	
John Youngs, late collector, Sandusky, Ohio.....	1,989 49	
J. G. Pool, collector, Sandusky, Ohio.....	752 57	
P. S. Slevin, collector, Miami, Ohio.....	20,609 47	
P. G. Watnough, collector, Cuyahoga, Ohio.....	176,585 02	
R. H. Stephenson, designated collector, Cincinnati, Ohio.....	277,361 67	
H. C. Akeley, collector, Michigan, Mich.....	862 25	
George Jérôme, collector, Detroit, Mich.....	323,059 84	
H. A. Burt, collector, Superior, Mich.....	6,054 29	
J. P. Sanborn, collector, Huron, Mich.....	88,654 53	
J. Anthony, designated collector, New Albany, Ind.....	787 76	
P. Hornbrook, designated collector, Evansville, Ind.....	3,113 27	
George Fisher, designated collector, Cairo, Ill.....	10,151 25	
N. B. Judd, collector, Chicago, Ill.....	1,263,852 66	
E. B. Hamilton, designated collector, Quincy, Ill.....	1,515 55	
E. W. Fox, designated collector, Saint Louis, Mo.....	1,407,910 33	
H. Selby, collector, Du Luth, Minn.....	3,767 37	
J. C. Stover, collector, Minnesota, Minn.....	7,340 86	
J. C. Abercrombie, collector, Burlington, Iowa.....	1,222 32	
D. E. Lyon, collector, Dubuque, Iowa.....	138 59	
George C. Stevens, collector, Milwaukee, Wis.....	195,382 92	
J. H. Moulton, collector, La Crosse, Wis.....	103 90	
T. A. Cummins, collector, Montana and Idaho.....	3,365 68	
F. K. Smith, late collector, Omaha, Nebr.....	445 20	
W. W. Copeland, collector, Omaha, Nebr.....	199 25	
George A. Edes, collector, Alaska, Alaska.....	321 93	
W. D. Hare, collector, Oregon, Oreg.....	4,551 95	
W. Scott, collector, Willamette, Oreg.....	246,267 49	
S. Garfield, collector, Puget Sound, Wash.....	17,405 74	
W. J. McCormick, collector, San Diego, Cal.....	5,188 90	
T. B. Shannon, collector, San Francisco, Cal.....	7,850,247 16	
		\$163,103,833 69
<i>From public lands.</i>		
W. Y. Gillmore, r. p. m., Chillicothe, Ohio.....	375 69	
G. M. Ballard, r. p. m., Indianapolis, Ind.....	1,031 13	
C. M. Ruter, late r. p. m., Indianapolis, Ind.....	322 31	
G. N. Black, r. p. m., Springfield, Ill.....	4,002 42	
J. L. Jennings, r. p. m., Ionia, Mich.....	11,505 49	
J. C. Dexter, r. p. m., Ionia, Mich.....	1 60	
J. M. Wilkinson, r. p. m., Marquette, Mich.....	133,173 73	
P. Hannah, r. p. m., Traverse City, Mich.....	52,867 26	
A. A. Day, r. p. m., East Saginaw, Mich.....	6,846 96	
J. W. Farland, r. p. m., Detroit, Mich.....	16,618 87	
D. L. Quaw, r. p. m., Warsaw, Wis.....	66,538 13	
J. F. Nason, r. p. m., Falls Saint Croix, Wis.....	18,163 64	
F. Allen, late r. p. m., Falls Saint Croix, Wis.....	56	
Carried forward.....	311,507 79	163,103,833 69

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

	Brought forward.....	\$311,507 79	\$163,103,833 69
H. M. Stocking, late r. p. m., Eau Claire, Wis.....	1,500 00		
J. M. Brackett, r. p. m., Eau Claire, Wis.....	51,969 62		
J. H. Wing, r. p. m., Bayfield, Wis.....	58,146 98		
S. S. Burton, r. p. m., La Crosse, Wis.....	22,876 40		
N. Thatcher, r. p. m., Menasha, Wis.....	40,938 22		
J. B. Wakefield, r. p. m., Jackson, Minn.....	26,726 14		
T. C. McClure, r. p. m., Saint Cloud, Minn.....	58,090 10		
L. Lewiston, r. p. m., Du Luth, Minn.....	41,352 38		
W. H. Kelly, r. p. m., Redwood Falls, Minn.....	21,695 22		
J. C. Rudolph, late r. p. m., New Ulm, Minn.....	8,508 02		
A. A. Brown, r. p. m., New Ulm, Minn.....	5,055 17		
O. Roos, r. p. m., Taylor's Falls, Minn.....	7,703 41		
W. H. Greenleaf, r. p. m., Litchfield, Minn.....	855 66		
J. C. Braden, late r. p. m., Litchfield, Minn.....	8,164 09		
H. Reynolds, r. p. m., Detroit, (Oak Lake,) Minn.....	14,974 34		
J. H. Van Dyke, r. p. m., Alexandria.....	7,203 49		
W. R. Smith, r. p. m., Sioux City, Iowa.....	9,324 56		
G. L. Godfrey, r. p. m., Des Moines, Iowa.....	2,409 74		
W. Vincent, r. p. m., Fort Dodge, Iowa.....	2,434 80		
A. K. Eaton, r. p. m., Osage, Iowa.....	4,300 62		
J. W. Goff, late r. p. m., Boonville, Mo.....	10,680 19		
George Ritchey, r. p. m., Boonville, Mo.....	2,121 90		
J. L. Moser, r. p. m., Ironton, Mo.....	3,370 94		
W. J. Bodenhamer, r. p. m., Springfield, Mo.....	1,640 43		
D. C. Tuttle, r. p. m., Camden, Ark.....	1,950 29		
A. A. Tufts, late r. p. m., Camden, Ark.....	296 55		
J. A. Torrence, r. p. m., Harrison, Ark.....	1,818 37		
R. Edgerton, r. p. m., Little Rock, Ark.....	1,904 80		
M. M. Freed, r. p. m., Dardanelle, Ark.....	30 00		
S. F. Halliday, r. p. m., Gainesville, Fla.....	4,444 53		
L. Wilson, r. p. m., Tallahassee, Fla.....	732 18		
P. Finley, r. p. m., Montgomery, Ala.....	488 35		
J. G. Blackwell, r. p. m., Huntsville, Ala.....	2,208 82		
J. A. Somerville, r. p. m., Mobile, Ala.....	20 00		
S. Moore, late r. p. m., Mobile, Ala.....	500 00		
G. L. C. Cass, r. p. m., Jackson, Miss.....	513 88		
J. Neville, r. p. m., New Orleans, La.....	228 15		
J. A. Ray, r. p. m., Monroe, La.....	29 83		
J. C. Redfield, r. p. m., Wichita, Kans.....	19,640 00		
E. J. Jenkins, r. p. m., Concordia, Kans.....	26,619 09		
D. R. Wagstaff, r. p. m., Salina, Kans.....	25,199 57		
G. Merrill, r. p. m., Topeka, Kans.....	56,200 89		
T. Plowman, r. p. m., Cawker City, Kans.....	18,759 09		
E. S. Nicolls, r. p. m., Independence, Kans.....	1,520 27		
James Stott, r. p. m., Dakota, Nebr.....	14,854 01		
J. Fox, r. p. m., Grand Island, Nebr.....	18,273 32		
J. C. Denise, late r. p. m., Grand Island, Nebr.....	20 02		
J. Turner, late r. p. m., Grand Island, Nebr.....	1,051 08		
N. Blakely, r. p. m., Beatrice, Nebr.....	7,624 07		
G. P. Tucker, r. p. m., Lincoln, Nebr.....	12,459 22		
E. Worthing, r. p. m., Lowell, Nebr.....	18,680 82		
U. Bruner, r. p. m., West Point, (Norfolk,) Nebr.....	6,722 70		
T. H. Langley, r. p. m., North Platte, Nebr.....	9,081 20		
R. J. Monroe, r. p. m., Lewiston, Idaho.....	3,186 68		
James Stout, r. p. m., Boise City, Idaho.....	4,663 42		
S. D. F. Poore, r. p. m., Springfield, Dak.....	9,160 36		
J. M. Washburn, r. p. m., Vermillion, (Sioux City,) Dak.....	56,836 83		
L. S. Bayless, r. p. m., Yankton, Dak.....	18,753 22		
A. Steck, r. p. m., Denver, Colo.....	53,942 48		
C. B. Clements, late r. p. m., Denver, Colo.....	500 00		
W. A. Arnold, late r. p. m., Central City, Colo.....	9,002 03		
E. W. Henderson, r. p. m., Central City, Colo.....	4,894 34		
R. B. Chappell, r. p. m., Fair Play, Colo.....	13,814 32		
J. M. Castello, late r. p. m., Fair Play, Colo.....	1,219 47		
C. A. Crook, r. p. m., Pueblo, Colo.....	60,980 65		
S. Star, r. p. m., Helena, Mont.....	21,607 35		
R. F. May, late r. p. m., Helena, Mont.....	82 99		
E. W. Little, r. p. m., Santa Fé, N. Mex.....	1,711 36		
E. P. Sine, r. p. m., Pische, Nev.....	425 00		
J. J. Weeks, r. p. m., Eureka, Nev.....	650 00		
S. C. Wright, r. p. m., Carson City, Nev.....	5,198 64		
G. Crow, r. p. m., Linkville, Oreg.....	2,774 04		
J. C. Fullerton, r. p. m., Rosenburgh, Oreg.....	18,474 84		
D. Chaplin, r. p. m., Le Grand, Oreg.....	7,929 66		
H. Warren, r. p. m., Oregon City, Oreg.....	5,775 51		
H. G. Stuart, r. p. m., Olympia, Wash.....	51,877 60		
J. F. Boyer, r. p. m., Walla-Walla, Wash.....	13,999 02		
S. W. Brown, r. p. m., Vancouver, Wash.....	3,944 57		
G. B. Overton, r. p. m., Salt Lake, Utah.....	17,958 11		
G. W. Corey, r. p. m., Cheyenne, Wyo.....	3,773 55		
G. Lount, r. p. m., Prescott, Ariz.....	1,234 86		
G. W. Stiles, r. p. m., Florence, Ariz.....	9,566 29		

Carried forward..... 1,379,353 51 163,103,833 69

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	\$1,379,355 51	\$163,103,833 69
H. Fellows, r. p. m., Sacramento, Cal.	47,877 27	
S. Cooper, r. p. m., Humboldt, Cal.	51,730 25	
J. W. Haverstick, r. p. m., Los Angeles, Cal.	16,989 04	
P. A. Chalfant, r. p. m., Independence, Cal.	1,951 56	
T. May, r. p. m., Independence, Cal.	2,103 33	
C. H. Chamberlain, r. p. m., San Francisco, Cal.	103,262 50	
E. D. Payne, late r. p. m., Visalia, Cal.	53,199 38	
M. C. Andrews, r. p. m., Visalia, Cal.	6,888 95	
A. Miller, r. p. m., Susanville, Cal.	25,653 91	
C. McDonald, r. p. m., Shasta, Cal.	10,946 81	
O. Perrin, r. p. m., Stockton, Cal.	83,511 80	
E. Teegarden, r. p. m., Marysville, Cal.	63,958 62	
		1,852,428 93
<i>From internal revenue.</i>		
Commissioner of Internal Revenue.	5,653,597 57	
F. E. Spinner, Treasurer United States.	138,726 41	
L. H. Mayer, collector 1st district, Alabama.	52,043 19	
F. Widmer, late collector 2d district, Alabama.	15,369 84	
James Borney, late collector 2d district, Alabama.	8,709 67	
P. D. Barker, collector 2d district, Alabama.	27,141 18	
J. F. Tanner, late collector 3d district, Alabama.	5,530 66	
E. Latham, collector 3d district, Alabama.	25,517 87	
T. Cordis, collector district of Arizona.	11,234 59	
L. W. Coy, late collector 1st district, Arkansas.	305 86	
W. J. Patton, late collector 1st district, Arkansas.	247 81	
W. H. Rogers, collector 1st district, Arkansas.	17,087 53	
J. Brooker, collector 2d district, Arkansas.	26,402 93	
S. F. Cooper, late collector 3d district, Arkansas.	1,905 44	
H. W. Fick, collector 3d district, Arkansas.	25,903 52	
J. O. Rawlins, late collector 1st district, California.	3,764 95	
J. Sedwick, collector 1st district, California.	2,262,743 81	
J. Sedwick, late collector 3d district, California.	535 65	
A. L. Frost, collector 4th district, California.	146,880 31	
W. C. S. Smith, collector 5th district, California.	72,247 36	
J. H. Morrison, collector district of Colorado.	64,855 39	
J. Seiden, collector 1st district, Connecticut.	367,211 47	
W. H. Russell, late collector 2d district, Connecticut.	49,989 54	
D. T. Hollister, collector 2d district, Connecticut.	142,098 09	
D. T. Hollister, late collector 2d district, Connecticut.	21,079 93	
G. P. Bennett, collector district of Dakota.	11,592 41	
C. H. B. Day, late collector district of Delaware.	1,180 00	
J. S. Prettyman, collector district of Delaware.	357,653 97	
T. L. Tullock, collector District of Columbia.	115,573 57	
H. Jenkins, late collector district of Florida.	8,877 66	
A. A. Knight, collector district of Florida.	120,650 65	
A. A. Wilson, late collector 1st district, Georgia.	45,212 00	
L. McLaws, collector 1st district, Georgia.	10,398 72	
R. F. Bell, late collector 2d district, Georgia.	556 98	
J. C. McBirney, late collector 2d district, Georgia.	3,839 09	
A. B. Clark, collector 2d district, Georgia.	66,635 84	
J. S. Fannin, collector 3d district, Georgia.	87,595 48	
J. A. Holtzelaw, collector 4th district, Georgia.	176,498 69	
J. C. Greer, late collector district of Idaho.	224 00	
A. Savage, collector district of Idaho.	18,742 44	
S. A. Irvin, collector 1st district, Illinois.	6,579,527 31	
W. B. Allen, collector 2d district, Illinois.	56,279 56	
E. Little, late collector 3d district, Illinois.	4,773 36	
A. Nase, collector 3d district, Illinois.	314,715 24	
J. Tillson, collector 4th district, Illinois.	984,958 64	
R. H. Whiting, collector 5th district, Illinois.	4,683,980 05	
C. M. Hamwood, late collector 6th district, Illinois.	1,792 90	
H. Weeks, collector 6th district, Illinois.	355,221 65	
W. F. Cunningham, late collector 7th district, Illinois.	3,524 26	
J. Richmond, collector 7th district, Illinois.	63,546 22	
J. T. Harper, late collector 8th district, Illinois.	500,048 22	
J. Merriam, collector 8th district, Illinois.	1,109,726 43	
A. C. Matthews, collector 9th district, Illinois.	52,352 11	
J. Fishback, collector 10th district, Illinois.	58,237 49	
R. D. Noleman, late collector 11th district, Illinois.	900 63	
J. A. Powell, collector 11th district, Illinois.	22,364 22	
J. E. Detrich, late collector 12th district, Illinois.	1 52	
C. Stephani, collector 12th district, Illinois.	523,176 11	
J. C. Willis, collector 13th district, Illinois.	37,667 23	
J. C. Veatch, collector 1st district, Indiana.	750,490 29	
H. Woodbury, collector 2d district, Indiana.	54,695 22	
R. Hill, collector 3d district, Indiana.	451,974 86	
W. Cumbach, collector 4th district, Indiana.	1,975,007 61	
W. Grose, late collector 5th district, Indiana.	17,850 45	
J. W. Ross, collector 5th district, Indiana.	12,292 84	
Carried forward.	28,786,641 49	164,955,262 62

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

	Brought forward	\$28, 786, 641 49	\$164, 956, 262 62
C. F. Hogate, late collector 6th district, Indiana		280, 642 65	
F. Baggs, collector 6th district, Indiana		27, 597 21	
S. Magill, late collector 7th district, Indiana		1	
J. J. Alexander, late collector 7th district, Indiana		11, 305 30	
F. White, collector 7th district, Indiana		687, 144 28	
M. Simpson, collector 8th district, Indiana		390, 427 45	
R. J. Chesnutwood, collector 9th district, Indiana		79, 666 37	
George Moore, collector 10th district, Indiana		63, 742 12	
J. F. Wildman, collector 11th district, Indiana		23, 927 13	
F. Springer, collector 1st district, Iowa		192, 575 94	
N. Boardman, collector 2d district, Iowa		208, 426 28	
M. M. Trambull, collector 3d district, Iowa		344, 374 02	
A. J. Ritchie, late collector 4th district, Iowa		14 63	
A. J. Pope, late collector 4th district, Iowa		2, 507 25	
J. Connell, collector 4th district, Iowa		59, 110 18	
L. P. Sherman, collector 5th district, Iowa		72, 911 70	
W. C. Stansberry, late collector 6th district, Iowa		791 18	
T. E. McCracken, late collector 6th district, Iowa		40 30	
W. W. Nixon, collector 6th district, Iowa		53, 119 51	
George T. Anthony, collector district of Kansas		144, 326 79	
J. P. Hall, collector 1st district, Kentucky		166, 935 60	
O. P. Johnson, late collector 2d district, Kentucky		369, 039 60	
James A. Wallace, late collector 2d district, Kentucky		174 50	
J. P. Reno, collector 2d district, Kentucky		21, 178 89	
E. L. Mottley, collector 3d district, Kentucky		24, 550 15	
E. H. Hobson, late collector 4th district, Kentucky		452, 599 91	
T. E. Burns, collector 4th district, Kentucky		106, 000 00	
J. F. Buckner, collector 5th district, Kentucky		2, 064, 996 72	
J. S. Nixon, collector 6th district, Kentucky		2, 003, 132 06	
W. Davis, late collector 7th district, Kentucky		16, 136 86	
A. H. Bowman, collector 7th district, Kentucky		1, 434, 405 34	
W. J. Landman, collector 8th district, Kentucky		167, 206 54	
J. E. Blaine, collector 9th district, Kentucky		137, 914 67	
S. A. Stockdale, collector 1st district, Louisiana		886, 595 15	
B. T. Beanregard, late collector 2d district, Louisiana		6, 774 39	
E. M. Bonligney, late collector 2d district, Louisiana		4, 495 09	
O. A. Rice, collector 2d district, Louisiana		51, 087 61	
T. S. Johnson, collector 3d district, Louisiana		37, 622 61	
T. J. Rollins, collector 1st district, Maine		65, 908 59	
C. J. Talbot, collector 2d district, Maine		20, 341 71	
P. T. Sanborn, late collector 3d district, Maine		2 00	
S. Connor, collector 3d district, Maine		12, 367 78	
H. Ruggles, collector 4th district, Maine		14, 044 10	
A. T. Drinkwater, collector 5th district, Maine		15, 346 93	
J. McIntire, collector 1st district, Maryland		748, 226 32	
R. M. Proud, collector 3d district, Maryland		1, 399, 544 74	
F. Schley, late collector 4th district, Maryland		1, 774 40	
D. C. Bruce, collector 4th district, Maryland		73, 833 27	
D. L. Stanton, late collector 5th district, Maryland		1, 909 36	
W. L. Wilmer, collector 5th district, Maryland		127, 819 85	
C. B. H. Fessenden, collector 1st district, Massachusetts		35, 025 30	
L. S. Leach, collector 2d district, Massachusetts		22, 332 88	
C. W. Slack, collector 3d district, Massachusetts		1, 104, 074 57	
J. Sargeant, late collector 4th district, Massachusetts		10 92	
O. Clapp, collector 4th district, Massachusetts		355, 482 77	
C. C. Dame, collector 5th district, Massachusetts		312, 272 40	
George Cogswell, collector 6th district, Massachusetts		549, 211 74	
G. H. Gordon, collector 7th district, Massachusetts		46, 438 75	
A. Thayer, collector 8th district, Massachusetts		55, 730 62	
B. F. Wallis, collector 9th district, Massachusetts		32, 825 61	
E. R. Tinker, collector 10th district, Massachusetts		268, 948 97	
H. B. Rowlson, late collector 1st district, Michigan		652 23	
M. Flanigan, collector 1st district, Michigan		1, 215, 044 68	
J. Andrews, late collector 2d district, Michigan		9, 975 42	
L. T. Hull, collector 2d district, Michigan		44, 222 61	
H. B. Rowlson, collector 3d district, Michigan		250, 433 66	
S. S. Bailey, collector 4th district, Michigan		90, 644 87	
R. C. Hutton, late collector 5th district, Michigan		919 59	
C. P. Duke, collector 5th district, Michigan		44, 646 38	
W. B. McCreery, collector 6th district, Michigan		155, 094 23	
A. C. Smith, collector 1st district, Minnesota		77, 564 72	
J. Benson, late collector 2d district, Minnesota		6, 390 33	
J. Todd, collector 2d district, Minnesota		151, 927 30	
S. M. Preston, late collector 1st district, Mississippi		1, 316 42	
A. P. Shattuck, collector 1st district, Mississippi		18, 316 98	
F. S. Hunt, late collector 2d district, Mississippi		5, 553 45	
M. Kearney, late collector 2d district, Mississippi		3, 143 99	
J. T. Smith, late collector 2d district, Mississippi		2, 500 00	
B. B. Eggleston, late collector 2d district, Mississippi		29, 427 47	
H. B. McClure, collector 2d district, Mississippi		25, 376 40	

Carried forward..... 46, 781, 764 89 164, 956, 262 62

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	\$46,781,764 89	\$164,956,262 62
E. P. Hatch, collector 3d district, Mississippi	29,243 77	
B. Able, late collector 1st district, Missouri	30,222 59	
C. H. Ford, late collector 1st district, Missouri	1,237,709 81	
C. Maguire, collector 1st district, Missouri	2,213,959 08	
L. Murdoch, late collector 2d district, Missouri	1,491 77	
E. W. Murphy, late collector 2d district, Missouri	2,221 05	
A. B. Carroll, collector 2d district, Missouri	79,628 59	
C. P. Heyward, collector 3d district, Missouri	98,481 66	
A. C. Stewart, collector 4th district, Missouri	199,257 37	
G. D. Orner, late collector 5th district, Missouri	9,451 97	
T. T. Crittenden, late collector 5th district, Missouri	1,007 85	
D. H. Budlong, collector 5th district, Missouri	111,740 03	
C. B. Wilkinson, collector 6th district, Missouri	349,974 19	
S. L. Watson, late collector district of Montana	86 25	
T. P. Fuller, collector district of Montana	29,027 76	
J. E. Lamater, late collector district of Nebraska	599 41	
H. A. Newmau, collector district of Nebraska	275,868 28	
J. S. Dilley, late collector district of Nevada	16,824 91	
G. A. King, collector district of Nevada	59,028 65	
A. H. Young, collector 1st district, New Hampshire	172,170 39	
E. M. Topliff, collector 2d district, New Hampshire	53,272 93	
C. Pike, collector 3d district, New Hampshire	20,098 38	
W. P. Tatem, collector 1st district, New Jersey	119,205 74	
J. L. N. Stratton, late collector 2d district, New Jersey	25 00	
J. L. Murphy, collector 2d district, New Jersey	118,159 04	
C. Barclaw, collector 3d district, New Jersey	286,863 90	
J. V. Bentley, collector 4th district, New Jersey	198,227 38	
D. M. Wilson, late collector 5th district, New Jersey	8,991 99	
H. B. Hathorn, collector 5th district, New Jersey	1,014,261 56	
C. Blummer, late collector district of New Mexico	1,976 75	
G. A. Smith, collector district of New Mexico	17,717 84	
James Freeland, collector 1st district, New York	3,738,344 34	
M. Weber, collector 2d district, New York	1,921,752 54	
M. Friedsam, collector 3d district, New York	1,798,897 10	
J. F. Bailey, late collector 4th district, New York	50,000 00	
G. R. Coster, collector 4th district, New York	402,928 47	
W. B. White, late collector 6th district, New York	1,284 41	
G. R. Coster, late collector 8th district, New York	178,522 76	
A. P. Ketchum, late collector 9th district, New York	631,157 86	
J. A. Henry, collector 10th district, New York	267,156 53	
M. D. Stivers, collector 11th district, New York	80,678 91	
J. M. Johnson, collector 12th district, New York	191,902 76	
W. Masten, late collector 13th district, New York	25,000 00	
E. W. Buddington, late collector 13th district, New York	5,110 90	
J. F. Curtis, collector 13th district, New York	34,100 39	
C. S. Clay, late collector 13th district, New York	45,107 60	
J. M. Bailey, late collector 14th district, New York	277 11	
R. P. Lathrop, collector 14th district, New York	496,426 13	
J. T. Masters, collector 15th district, New York	182,170 63	
A. J. Cherritree, collector 16th district, New York	22,158 75	
E. D. Brooks, collector 17th district, New York	22,003 84	
A. C. Churchill, collector 18th district, New York	65,522 35	
G. W. Ernst, late collector 19th district, New York	328 88	
J. B. Hooker, collector 19th district, New York	29,833 83	
J. R. Stebbins, collector 20th district, New York	46,562 54	
L. Blakeslee, late collector 21st district, New York	4 43	
T. E. Walker, late collector 21st district, New York	2,969 31	
J. C. P. Kincaid, collector 21st district, New York	296,613 56	
J. Mason, collector 22d district, New York	36,522 85	
A. T. Wilcox, collector 23d district, New York	234,265 79	
J. B. Strong, collector 24th district, New York	573,567 29	
D. H. Abell, late collector 25th district, New York	1,665 86	
M. H. Lawrence, collector 25th district, New York	61,563 67	
B. De Voe, collector 26th district, New York	185,086 89	
A. Congdon, collector 27th district, New York	150,716 05	
F. S. Rew, collector 28th district, New York	436,504 91	
H. F. Tarbox, collector 29th district, New York	55,960 58	
G. R. Kibbe, collector 30th district, New York	1,340,034 21	
M. B. Blake, collector 32d district, New York	1,643,375 49	
J. F. Bailey, late collector 32d district, New York	2,601 35	
W. Barrow, late collector 1st district, North Carolina	3,834 76	
W. C. McNamara, collector 1st district, North Carolina	15,495 48	
G. P. Peck, late collector 2d district, North Carolina	7,840 38	
L. G. Estes, late collector 2d district, North Carolina	705 97	
T. Powers, collector 2d district, North Carolina	19,383 07	
C. W. Woolen, late collector 3d district, North Carolina	111 66	
W. B. Richardson, late collector 3d district, North Carolina	900 79	
O. H. Blocker, collector 3d district, North Carolina	31,172 88	
I. J. Young, collector 4th district, North Carolina	500,054 31	
W. H. Thompson, late collector 5th district, North Carolina	102 98	
Carried forward	69,458,533 93	164,956,262 62

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$69,458,533 93	\$164,956,262 62
J. Crane, late collector 5th district, North Carolina.....	307 55	
C. S. Winstead, collector 5th district, North Carolina.....	603,496 36	
J. J. Mott, collector 5th district, North Carolina.....	228,285 12	
P. Rollins, collector 7th district, North Carolina.....	33,546 14	
R. B. Pullan, late collector 1st district, Ohio.....	3	
L. Weitzell, collector 1st district, Ohio.....	7,208,887 51	
R. Williams, jr., collector 3d district, Ohio.....	1,645,553 33	
J. W. Frizell, late collector 4th district, Ohio.....	21,326 98	
F. M. Wright, collector 4th district, Ohio.....	5,501 01	
W. W. Wilson, collector 4th district, Ohio.....	699,953 90	
J. B. Rothchild, collector 5th district, Ohio.....	158,053 44	
D. Sanders, late collector 6th district, Ohio.....	2,953 42	
J. Pursell, collector 6th district, Ohio.....	665,183 43	
C. C. Walcutt, collector 7th district, Ohio.....	744,598 17	
W. H. Robb, collector 8th district, Ohio.....	31,538 65	
C. Center, collector 9th district, Ohio.....	651,007 04	
S. A. Raymond, late collector 10th district, Ohio.....	7,975 49	
J. E. Swigart, collector 10th district, Ohio.....	957,426 61	
B. F. Coates, collector 11th district, Ohio.....	556,025 06	
S. H. Hurst, collector 12th district, Ohio.....	429,742 72	
A. A. Guthrie, late collector 13th district, Ohio.....	110 20	
W. R. Sapp, collector 13th district, Ohio.....	67,395 21	
L. Flattery, collector 14th district, Ohio.....	56,103 71	
J. L. Kissinger, collector 15th district, Ohio.....	84,068 09	
G. C. Lofland, late collector 16th district, Ohio.....	616 44	
A. Cope, collector 16th district, Ohio.....	83,450 65	
J. Duck, collector 17th district, Ohio.....	109,431 62	
P. Rose, collector 18th district, Ohio.....	791,989 06	
H. Fassett, collector 19th district, Ohio.....	65,937 80	
O. B. Gibson, collector district of Oregon.....	47,899 27	
W. B. Elliot, collector 1st district, Pennsylvania.....	1,286,256 60	
W. J. Pollock, collector 2d district, Pennsylvania.....	771,922 32	
James Ashworth, collector 5th district, Pennsylvania.....	215,929 36	
J. R. Brettenbach, late collector 6th district, Pennsylvania.....	1 40	
E. Ruhe, collector 6th district, Pennsylvania.....	266,250 19	
W. R. Gray, collector 7th district, Pennsylvania.....	20,872 51	
D. Luther, late collector 8th district, Pennsylvania.....	3,000 00	
J. T. Valentine, collector 8th district, Pennsylvania.....	232,609 58	
H. E. Muhlenberg, collector 9th district, Pennsylvania.....	342,845 96	
J. G. Frick, collector 10th district, Pennsylvania.....	173,042 20	
F. Reider, collector 11th district, Pennsylvania.....	119,359 24	
H. M. Hoyt, late collector 12th district, Pennsylvania.....	62,197 55	
E. H. Chase, collector 12th district, Pennsylvania.....	166,010 88	
G. De La Montague, collector 13th district, Pennsylvania.....	26,622 42	
C. H. Shriner, late collector 14th district, Pennsylvania.....	151 39	
C. J. Brunner, collector 14th district, Pennsylvania.....	103,511 19	
J. W. Patten, late collector 15th district, Pennsylvania.....	1 70	
D. T. Williams, collector 15th district, Pennsylvania.....	315,128 02	
E. Scull, collector 16th district, Pennsylvania.....	135,359 18	
S. J. Royer, collector 17th district, Pennsylvania.....	48,925 46	
H. A. Guernsey, late collector 18th district, Pennsylvania.....	1,965 20	
George Bubb, late collector 18th district, Pennsylvania.....	150 84	
J. R. Campbell, late collector 18th district, Pennsylvania.....	11 50	
J. H. Burroughs, collector 18th district, Pennsylvania.....	71,137 11	
G. P. Davis, collector 19th district, Pennsylvania.....	84,598 05	
P. A. Gray, collector 20th district, Pennsylvania.....	92,272 66	
D. W. Shryock, collector 21st district, Pennsylvania.....	411,014 34	
T. W. Davis, collector 22d district, Pennsylvania.....	753,750 43	
J. M. Sullivan, collector 23d district, Pennsylvania.....	499,109 71	
A. Robertson, late collector 24th district, Pennsylvania.....	10,000 00	
O. M. Merrick, collector 24th district, Pennsylvania.....	163,721 19	
William Ames, collector 1st district, Rhode Island.....	222,789 07	
G. H. Olney, collector 2d district, Rhode Island.....	10,375 83	
E. W. Ferris, collector 1st district, South Carolina.....	16,672 51	
W. R. Cloutman, collector 2d district, South Carolina.....	56,414 10	
C. L. Anderson, collector 3d district, South Carolina.....	35,930 18	
G. K. Miller, collector 1st district, Tennessee.....	16,954 55	
J. A. Cooper, collector 2d district, Tennessee.....	42,263 59	
J. T. Abernathy, late collector 2d district, Tennessee.....	1,356 10	
P. A. Wilkinson, collector 3d district, Tennessee.....	12,200 90	
J. Mullins, late collector 4th district, Tennessee.....	21,744 76	
J. Ransey, late collector 4th district, Tennessee.....	461 06	
J. W. C. Bryant, collector 4th district, Tennessee.....	108,568 70	
D. W. Peabody, late collector 5th district, Tennessee.....	253,381 66	
D. B. Cliffe, collector 5th district, Tennessee.....	43,533 56	
C. J. McKinney, collector 6th district, Tennessee.....	24,182 51	
A. W. Hawkins, collector 7th district, Tennessee.....	61,285 89	
R. F. Patterson, collector 8th district, Tennessee.....	76,463 82	
F. W. Glenn, late collector 1st district, Texas.....	2,952 65	
W. H. Sinclair, collector 1st district Texas.....	92,640 86	
W. A. Saylor, collector 2d district, Texas.....	1,984 85	

Carried forward..... 92,896,797 53 164,956,262 62

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$92,896,797 53	\$164,956,262 62
L. G. Brown, late collector 2d district, Texas.....	43,754 57	
H. M. Taylor, late collector 3d district, Texas.....	40,851 64	
C. E. Norris, collector 3d district, Texas.....	39,193 40	
S. D. Wood, late collector 4th district, Texas.....	32,291 82	
H. C. Hunt, late collector 4th district, Texas.....	33,880 30	
O. J. Hollister, collector district of Utah.....	42,831 46	
R. J. Jones, collector 1st district, Vermont.....	5,458 54	
C. S. Dana, collector 2d district, Vermont.....	22,690 45	
A. J. Crane, late collector 3d district, Vermont.....	16,568 44	
J. L. Mason, late collector 3d district, Vermont.....	15,428 21	
E. K. Snead, collector 1st district, Virginia.....	20,301 01	
G. S. Richards, collector 2d district, Virginia.....	722,971 95	
R. Burgess, collector 3d district, Virginia.....	3,035,583 17	
A. P. Lathrop, late collector 4th district, Virginia.....	5,173 46	
W. H. H. Stowell, late collector 4th district, Virginia.....	792 12	
W. L. Fernald, collector 4th district, Virginia.....	55,161 31	
J. H. Rives, collector 5th district, Virginia.....	2,192,431 97	
B. B. Botts, collector 6th district, Virginia.....	161,960 33	
E. E. White, collector 7th district, Virginia.....	66,333 67	
G. W. Henderlite, collector 8th district, Virginia.....	35,190 06	
J. R. Hayden, collector district of Washington.....	18,464 39	
J. H. Duval, collector 1st district, West Virginia.....	270,103 40	
G. W. Brown, collector 2d district, West Virginia.....	226,790 80	
J. V. Boughner, late collector 2d district, West Virginia.....	3,158 24	
J. S. Witcher, late collector 3d district, West Virginia.....	19,427 77	
J. Q. Erskine, collector 1st district, Wisconsin.....	1,927,241 09	
H. Hernden, collector 2d district, Wisconsin.....	167,721 72	
A. K. Osborne, collector 3d district, Wisconsin.....	192,730 25	
C. G. McGinty, late collector 5th district, Wisconsin.....	3,210 22	
H. E. Kelly, collector 6th district, Wisconsin.....	83,554 13	
T. Harlan, late collector, Wyoming Territory.....	3,142 89	
E. P. Snow, collector, Wyoming Territory.....	8,594 59	
		102,409,784 90

MISCELLANEOUS.

From consular fees.

T. S. Adams, consul, Malta.....	136 02
J. J. Andrews, vice-consular agent, San Juan.....	112 88
T. Adamson, jr., consul, Pernambuco.....	3,006 61
D. Atwater, consul, Tahiti.....	447 75
A. Badeau, consular agent, London.....	6,063 18
C. H. Branscomb, consul, Manchester.....	3,212 82
F. P. Brewster, consul, Piræus.....	12 00
William Bertram, consul, Montevideo.....	318 85
F. N. Blake, consul, Fort Erie.....	330 33
D. H. Bailey, consul, Hong-Kong.....	7,775 66
I. M. Brower, consular agent, Lanthala.....	27 15
W. L. M. Burger, consul, Algiers.....	62 00
E. D. Bruner, consul, Talcahuano.....	442 37
O. B. Bradford, vice-consul-general, Shanghai.....	2,601 45
F. W. Behn, consul, Messina.....	1,969 41
A. Bushnell, consular agent, Gaboon.....	33 59
T. J. Brady, consul, Saint Thomas.....	891 26
R. Beardsley, consul, Alexandria.....	320 19
E. D. Bassett, consul-general, Hayti.....	2,738 50
C. S. Bowers, consul, Buenos Ayres.....	1,586 92
R. N. Brooke, consul, La Rochelle.....	201 77
S. H. M. Byers, consul, Zurich.....	2,695 50
J. A. Bridgland, consul, Havre.....	120 81
E. P. Beauchamp, consul, Aix-la-Chapelle.....	1,079 17
A. Caldwell, late consul, Honolulu.....	3,256 62
J. M. Coe, commercial agent, Apia.....	252 50
R. S. Chilton, consul, Clifton.....	2,089 04
Clews, Habicht & Co., bankers, London.....	137,654 15
A. J. Cassard, consul, Tabasco.....	359 22
M. Chance, consul, Nassau.....	1,261 98
A. J. Carothers, late consul, Martinique.....	19 15
C. J. Clinch, consul, Bordeaux.....	1,292 59
L. E. Cropsey, consul, Chemnitz.....	2,331 21
E. Conroy, consul, San Juan.....	981 90
D. E. Clapp, consul, Buenos Ayres.....	1,064 96
J. C. Caldwell, consul, Valparaiso.....	1,102 71
B. O. Duncan, consul, Naples.....	1,769 73
W. A. Dart, consul, Montreal.....	4,955 80
G. M. Dean, late vice-consular agent, Port Stanley.....	83 21
C. W. Drury, consular agent, Lanthala.....	13 00
J. De la Montagne, consul, Boulogne.....	18 50
G. W. Driggs, consul, Turk's Island.....	467 18

Carried forward..... 195,159 64 267,366,047 52

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$195, 159 64	\$267, 366, 047 52
A. N. Duffie, consul, Cadiz.....	1, 396 33	
M. M. De Lano, consul, Foo-Chow.....	1, 226 54	
A. V. Dockray, consul, Scottin.....	161 89	
D. M. Dunn, consul, Charlottetown.....	769 64	
H. W. Diman, consul, Lisbon.....	446 18	
J. M. Donnan, consul, Belfast.....	2, 076 54	
S. W. Dabney, consul, Payal.....	348 04	
W. W. Douglas, consular agent, Bradford.....	1 36	
P. Dahlgren, consul-general, Rome.....	456 75	
H. Erni, consul, Basle.....	2, 588 77	
W. W. Edgecomb, consul, Cape Town.....	669 10	
W. H. Evans, consul, Maranham.....	197 39	
E. Emery, vice-consular agent, Amoor River.....	6 00	
D. Eckstein, consul, Victoria.....	87 14	
R. A. Edes, consul, Bahia.....	832 97	
C. E. Follin, consul, Omoa.....	70 01	
J. P. Finkelhueier, consul, Tamatave.....	15 55	
L. Fairchild, consul, Liverpool.....	14, 596 68	
H. Fox, consul, Falmouth.....	436 33	
P. Figyelmesy, consul, Demerara.....	883 95	
T. Fittman, consul, St. Helena.....	860 58	
W. Flint, consul, Chin Kiang.....	1, 298 25	
C. L. Fisher, vice-consul, Nagasaki.....	150 31	
R. H. Freer, consul, San Juan del Norte.....	327 88	
B. Gerrish, jr., consul, Bordeaux.....	1, 084 37	
S. L. Glasgow, consul, Havre.....	6, 632 85	
J. H. Goodenow, consul-general, Constantinople.....	343 63	
J. B. Gould, consul, Birmingham.....	2, 291 11	
J. Greiner, vice-consul, Bremen.....	331 77	
J. R. Gearey, consul, Malaga.....	839 74	
S. Gautier, consul, Cape Haytien.....	647 95	
W. Harmon, consul, St. John's.....	2, 649 68	
J. Harris, vice-consul, Osaka and Hiogo.....	140 50	
S. B. Hance, consul, Kingston.....	1, 165 87	
I. Hoechstler, consul, Barmen.....	1, 389 65	
J. T. Howard, consul, Leghorn.....	1, 408 02	
D. K. Hobart, consul, Windsor.....	1, 159 04	
G. H. Horstmann, consul, Munich.....	1, 613 40	
J. B. Hay, consul-general, Beirut.....	95 06	
J. H. Hawes, consul, Hakodadi.....	217 73	
A. S. Hanabergh, consul, Cartagena.....	500 00	
H. C. Hall, consul, Matanzas.....	15, 589 30	
A. W. Hancock, consul, Malaga.....	949 00	
J. M. Hinds, consul, Rio Janeiro.....	4, 576 04	
G. H. Heap, consul, Tunis.....	17 00	
H. W. Hiller, late commercial agent, Amoor River.....	20 30	
H. Hillebrandt, consul, Corea.....	4 00	
J. J. Henderson, consul, Amoy.....	1, 916 54	
R. M. Hanson, consul, Bremen.....	750 00	
E. Hardegg, vice-consul, Jerusalem.....	90 50	
J. Jenkinson, consul, Glasgow.....	3, 453 71	
O. H. Irish, consul, Dresden.....	432 98	
E. R. Jones, consul, Newcastle.....	1, 500 00	
E. Jacobs, consul, Montevideo.....	1, 074 61	
R. M. Johnson, consul, Hankow.....	1, 663 51	
M. M. Jackson, consul, Halifax.....	2, 977 40	
E. Johnson, consul, Tampico.....	427 56	
E. Klauprecht, consul, Stuttgart.....	1, 395 77	
R. S. Randall, late consul, Brindisi.....	7 50	
J. D. Long, consul, Montevideo.....	613 80	
C. W. Legendre, consul, Amoy.....	65 72	
O. M. Long, consul, Panama.....	2, 235 25	
A. C. Litchfield, consul, Calcutta.....	5, 662 96	
J. M. Lucas, consul, Tunstall.....	2, 320 69	
C. H. Lochr, consul, Laguyra.....	778 27	
C. Mueller, consul, Amsterdam.....	1, 199 07	
L. Monti, consul, Palermo.....	1, 706 36	
P. A. McKellar, consul, Valparaiso.....	939 96	
R. Mead, consul, San Juan del Sur.....	139 66	
J. Murphy, consul, Payta.....	239 45	
M. McDougall, consul, Dundee.....	2, 473 82	
O. Malmross, consul, Pictou.....	771 92	
J. G. Moore, consul, Trinidad de Cuba.....	291 22	
C. S. Mattoon, consul, Honolulu.....	4, 568 55	
W. P. Mangum, consul, Nagasaki.....	408 78	
W. Morey, commercial agent, Ceylon.....	5 34	
Morton, Rose & Co., bankers, London.....	66, 584 00	
G. N. Mitchell, vice-consul, Kauagawa.....	1, 161 05	
F. H. Morse, late consul, London.....	4, 279 88	
P. M. Nickerson, consul, Batavia.....	631 30	
R. Nunes, vice-consul, Kingston.....	1, 562 05	

Carried forward..... \$383, 059 01 267, 366, 047 52

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$383, 059 01	\$267, 366, 047 52
J. L. Near, consul, Windsor.....	261 15	
F. Olcott, consul, Nantes.....	88 00	
P. J. Osterhaus, consul, Lyons.....	1, 166 97	
V. Olgiatt, consul, Bordeaux.....	333 60	
P. S. Post, consul, Vienna.....	5, 843 09	
N. Pike, consul, Port Louis.....	347 58	
S. D. Pace, consul, Port Sarnia.....	1, 309 90	
J. B. Poole, consul, Tabasco.....	22 37	
W. M. Pearson, consul, El Paso del Norte.....	199 50	
F. W. Potter, consul, Marseilles.....	4, 012 29	
F. Poll, vice-consul, Stettin.....	63 98	
F. H. Pearne, consul, Kingston.....	972 27	
F. W. Partridge, consul, Bangkok.....	201 48	
A. C. Phillips, consul, Fort Erie.....	1, 850 50	
M. M. Price, consul, Marseilles.....	74 75	
W. R. Page, consul, Port Said.....	13 50	
W. K. Peabody, consul, Rio Grande.....	475 28	
E. P. Pellet, consul, Sabanilla.....	1, 442 10	
G. Pometz, consul, St. Petersburg.....	606 00	
J. T. Quarles, consul, Port Mahon.....	43 36	
H. Ruggles, consul, Barcelona.....	507 88	
W. T. Rice, consul, Spezzia.....	10 50	
E. Robinson, consul, Hamburg.....	2, 838 30	
H. B. Ryder, consul, Chemnitz.....	6, 556 86	
J. M. Reed, jr., consul, Paris.....	13, 223 48	
F. S. Richards, consul, Leeds.....	276 64	
James Rea, consul, Belfast.....	2, 029 54	
W. G. Riley, consul, La Guayra.....	77 73	
E. T. Shepherd, consul, Tien-Tsin.....	894 01	
A. G. Studer, consul, Singapore.....	1, 758 57	
C. S. Sims, consul, Prescott.....	1, 827 21	
J. H. Stewart, consul, Londonderry.....	3, 724 40	
T. P. Smith, consul, La Rochelle.....	84 50	
A. D. Shaw, consul, Toronto.....	3, 333 07	
F. G. L. Strive, consul, Quebec.....	698 83	
N. C. Stevens, vice-consul, Amoy.....	985 17	
F. Schultz, consul, Rotterdam.....	2, 065 09	
J. A. Sutter, consul, Acapulco.....	444 89	
S. J. Smithers, consul, Smyrna.....	1, 317 58	
H. J. Sprague, consul, Gibraltar.....	1, 052 65	
Jasper Smith, consul, Funchal.....	193 66	
O. M. Spencer, consul, Geneva.....	1, 648 49	
G. W. Swift, consul, Windsor.....	1, 426 01	
C. O. Shephard, consul, Kanagawa.....	2, 819 89	
T. C. Smith, consul, Odessa.....	159 72	
E. G. Schmitt, vice-consul, Santiago de Cuba.....	682 70	
J. W. Stryker, consul, Pernambuco.....	828 78	
J. W. Siler, consul, Santa Cruz.....	119 91	
J. A. Skilton, consul, Mexico.....	378 00	
L. Sanne, consul, Aux Cayes.....	212 50	
H. J. Silva, consul, Santiago de Cape Verde.....	214 84	
H. Sawyer, consul, Paramaribo.....	60 38	
De Witt C. Sprague, consul, Brindisi.....	12 50	
S. T. Trowbridge, consul, Vera Cruz.....	3, 253 63	
L. Trager, consul, Boulogne.....	9 00	
W. Thompson, consul, Southampton.....	620 09	
J. Thorrington, consul, Aspinwall.....	3, 575 91	
A. W. Thayer, consul, Trieste.....	1, 206 83	
D. Turner, consul, La Paz.....	2, 041 12	
J. W. Taylor, consul, Winnipeg.....	365 10	
A. A. Thompson, consul, Goderich.....	1, 115 20	
G. A. Thompson, consul, Stettin.....	287 55	
W. H. Townsend, consul, Cork.....	1, 999 99	
A. T. A. Torbett, consul-general, Havana.....	11, 538 34	
C. M. Travis, consul, Para.....	1, 607 01	
J. Tengeley, vice-consul, Demerara.....	1, 000 00	
J. M. True, consul, Kingston.....	21 90	
C. H. Upton, consul, Geneva.....	1, 245 41	
E. Vaughan, consul, Coaticook.....	5, 743 44	
W. H. Vesey, consul, Nice.....	463 00	
M. Vidal, consul, Tripoli.....	1 00	
J. C. A. Wingate, consul, Swatow.....	623 69	
J. G. White, consul, Auckland.....	620 94	
J. H. Whallon, consul, Port Mahon.....	2 00	
D. J. Williamson, consul, Callao.....	2, 940 79	
J. K. Weaver, consul, Antwerp.....	3, 046 17	
A. Willard, consul, Guaymas.....	1, 186 95	
T. F. Wilson, consul, Matamoros.....	1, 152 71	
W. P. Webster, consul-general, Frankfort.....	4, 348 57	
H. J. Winsor, consul, Sonneberg.....	2, 550 28	
Carried forward.....	507, 422 58	267, 366, 047 52

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$507, 422 58	\$267, 366, 047 52
G. L. Washington, vice-consul, Matanzas.....	2, 772 50	
D. B. Warner, consul, Saint John.....	2, 243 91	
J. M. Wilson, consul, Bremen.....	1, 578 42	
James White, late consul, Matamoras.....	136 00	
W. H. Wellington, vice-consul, Saint Catharine's.....	53 15	
C. Wiele, consul, Guayaquil.....	294 00	
F. R. Webb, consul, Zanzibar.....	227 77	
A. N. Young, consul, Santiago de Cuba.....	617 92	
A. Young, jr., consul, Rio Grande.....	436 38	
		\$515, 782 63

From steamboat fees.

J. S. Adams, collector, Saint John's, Fla.....	102 00	
James Atkins, collector, Savannah, Ga.....	2, 722 13	
H. C. Akeley, collector, Michigan, Mich.....	3, 003 32	
W. L. Ashmore, collector, Burlington, N. J.....	401 62	
C. A. Arthur, collector, New York, N. Y.....	43, 501 60	
J. C. Abercrombie, collector, Burlington, Iowa.....	353 30	
J. A. P. Allen, collector, New Bedford, Mass.....	345 03	
J. S. Adams, collector, Great Egg Harbor, N. J.....	80 31	
J. C. Abbott, collector, Wilmington, N. C.....	76 25	
W. Booth, collector, Baltimore, Md.....	9, 733 45	
F. J. Babson, collector, Gloucester, Mass.....	75 00	
H. A. Burt, collector, Superior, Mich.....	2, 631 94	
James Brady, jr., collector, Fall River, Mass.....	401 85	
J. H. Bailey, collector, Portsmouth, N. H.....	64 74	
W. A. Baldwin, collector, Newark, N. J.....	702 80	
E. A. Bragden, collector, York, Me.....	25 00	
B. Bradbury, late collector, Passanauquoddy, Me.....	50 00	
D. Bushey, collector, Southern Oregon.....	127 05	
S. Cooper, collector, Cape Vincent, N. Y.....	50 00	
G. W. Clark, collector, Charleston, S. C.....	265 75	
S. I. Comley, collector, Philadelphia, Pa.....	15, 833 85	
J. F. Casey, collector, New Orleans, La.....	16, 317 40	
D. G. Carr, collector, Petersburg, Va.....	60 33	
T. H. Cole, collector, Saco, Me.....	50 00	
J. F. Collins, collector, Brunswick, Ga.....	25 00	
S. M. Clark, collector, Keokuk, Iowa.....	205 65	
W. W. Copeland, collector, Omaha, Nebr.....	220 99	
W. R. Coddington, collector, Perth Amboy, N. J.....	26 00	
R. W. Daniels, collector, Buffalo, N. Y.....	11, 157 55	
S. Dodge, collector, Marblehead, Mass.....	25 00	
T. C. Defriez, collector, Nantucket, Mass.....	44 20	
J. M. Davy, collector, Genesee, N. Y.....	150 00	
T. A. Dockray, late collector, Saint John, Fla.....	200 95	
S. Draper, late collector, New York, N. Y.....	296 16	
C. S. English, collector, Georgetown, D. C.....	668 01	
W. M. Evans, collector, Parkersburgh, W. Va.....	1, 044 39	
J. H. Elmer, collector, Bridgeton, N. J.....	95 00	
R. W. Fitzhugh, collector, Natchez, Miss.....	200 00	
E. W. Fox, collector, Saint Louis, Mo.....	15, 471 62	
George Fisher, collector, Cairo, Ill.....	510 95	
S. Garfield, collector, Puget Sound, Wash.....	1, 524 78	
R. F. Gaggin, collector, Erie, Pa.....	292 09	
J. A. Hall, collector, Waldoborough, Me.....	126 40	
W. R. Holliday, collector, Wheeling, W. Va.....	4, 690 01	
J. S. Hanover, collector, Fairfield, Conn.....	373 07	
W. H. Huse, collector, Newburyport, Mass.....	102 30	
George Hubbard, collector, Stonington, Conn.....	327 02	
P. Hornbrook, collector, Evansville, Ind.....	3, 581 15	
H. F. Heriot, collector, Georgetown, S. C.....	183 35	
E. B. Hamilton, collector, Quincy, Ill.....	250 50	
J. B. Hawley, collector, Saint Joseph, Mo.....	186 25	
W. D. Hare, collector, Oregon, Oreg.....	435 29	
J. L. Haynes, collector, Texas, Tex.....	152 58	
J. D. Hopkins, acting collector, Brazos de Santiago, Tex.....	110 00	
H. Hazen, collector, Fernandina, Fla.....	26 05	
W. L. Havens, collector, Sag Harbor, N. Y.....	50 00	
J. Jorgenson, collector, Petersburg, Va.....	129 80	
N. B. Judd, collector, Chicago, Ill.....	7, 156 65	
George Jerome, collector, Detroit, Mich.....	9, 514 16	
P. P. Kidder, collector, Dunkirk, N. Y.....	50 00	
I. N. Keeler, collector, Albany, N. Y.....	7, 323 18	
R. W. King, collector, Pamlico, N. C.....	106 95	
J. P. Luse, collector, Louisville, Ky.....	4, 295 27	
S. Lee, jr., collector, Norfolk, Va.....	4, 141 00	
D. E. Lyon, collector, Dubuque, Iowa.....	706 15	
S. Longfellow, collector, Machias, Me.....	75 15	
Carried forward.....	173, 285 34	267, 881, 830 15

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$173, 285 34	\$267, 881, 830 15
A. H. Low, acting collector, Apalachicola, Fla.....	63 70	
T. Loring, collector, Plymouth, Mass.....	35 00	
R. W. Mullen, collector, Teche, La.....	538 60	
A. J. Murat, collector, Apalachicola, Fla.....	548 10	
G. T. Marshall, collector, New London, Conn.....	4, 222 40	
C. J. Manning, collector, Albemarle, N. C.....	75 00	
W. T. Miller, collector, Alton, Ill.....	50 00	
O. McFadden, collector, Wiscasset, Me.....	75 00	
S. W. Macey, collector, Newport, R. I.....	1, 195 29	
C. S. Mills, collector, Richmond, Va.....	173 50	
J. H. Moulton, collector, La Crosse, Wis.....	348 65	
W. D. Nolen, collector, Wilmington, Del.....	878 30	
E. S. J. Nealley, collector, Bath, Me.....	240 41	
C. Northrop, collector, New Haven, Conn.....	453 50	
A. Newton, jr., collector, Vicksburgh, Miss.....	392 19	
N. B. Nutt, collector, Passamaquoddy, Me.....	50 00	
C. H. Odell, collector, Salem, Mass.....	25 00	
N. Patten, collector, Texas, Tex.....	2, 446 30	
A. Putnam, collector, Middletown, Conn.....	894 15	
J. G. Pool, collector, Sandusky, Ohio.....	217 42	
H. Potter, jr., collector, Pensacola, Fla.....	434 45	
R. M. Reynolds, collector, Mobile, Ala.....	2, 487 70	
T. Russell, collector, Boston, Mass.....	3, 832 00	
S. P. Remington, collector, Oswegatchie, N. Y.....	275 55	
E. Root, collector, Oswego, N. Y.....	2, 593 60	
D. Rumley, collector, Wilmington, N. C.....	493 20	
T. B. Shannon, collector, San Francisco, Cal.....	8, 639 57	
C. McK. Smith, collector, Perth Amboy, N. J.....	882 90	
H. Selby, collector, Du Luth, Minn.....	263 70	
R. H. Stephenson, collector, Cincinnati, Ohio.....	9, 922 65	
T. Steel, collector, Pittsburg, Pa.....	11, 037 13	
J. C. Stoeber, collector, Minnesota, Minn.....	1, 317 65	
J. P. Sanborn, collector, Huron, Mich.....	5, 457 02	
P. S. Slevin, collector, Miami, Ohio.....	703 78	
J. Shepard, collector, St. Mary's, Ga.....	75 10	
W. J. Smith, collector, Memphis, Tenn.....	4, 581 56	
H. W. Scott, collector, Willamette, Oreg.....	3, 307 07	
James Shaw, jr., collector, Providence, R. I.....	1, 094 52	
H. K. Smith, collector, Omaha, Nebr.....	233 15	
G. C. Stevens, collector, Milwaukee, Wis.....	4, 530 52	
J. R. Scott, collector, Jacksonville, Fla.....	576 09	
H. K. Sawyer, collector, Frenchman's Bay, Me.....	50 00	
C. F. Swift, collector, Barnstable, Mass.....	148 89	
W. A. Simmons, collector, Boston, Mass.....	2, 403 90	
D. Turner, collector, Alexandria, Va.....	350 00	
J. G. Taylor, collector, Annapolis, Md.....	25 00	
W. K. Taylor, collector, Bristol, R. I.....	25 00	
C. R. Whidden, collector, Passamaquoddy, Me.....	392 41	
P. G. Watmough, collector, Cuyahoga, Ohio.....	6, 243 65	
I. Washburn, jr., collector, Portland, Me.....	3, 305 11	
W. Wells, collector, Vermont, Vt.....	2, 143 45	
A. Woolf, collector, Nashville, Tenn.....	2, 324 00	
H. G. Worthington, collector, Charleston, S. C.....	2, 341 10	
D. Wann, collector, Galena, Ill.....	4, 452 18	
W. P. Wingate, collector, Bangor, Me.....	269 75	
J. G. Woodward, collector, Paducah, Ky.....	223 43	
J. R. Willard, collector, Erie, Pa.....	508 45	
J. Youngs, collector, Sandusky, Ohio.....	303 53	

274, 490 91

From registers' and receivers' fees.

W. A. Arnold, r. p. m., Central City, Colo.....	2, 510 00	
J. C. Austin, r. p. m., Dardennelle, Ark.....	714 27	
M. C. Andross, r. p. m., Visalia, Cal.....	529 00	
L. S. Bayless, r. p. m., Yankton, Dak.....	10, 671 97	
J. G. Blackwell, r. p. m., Huntsville, Ala.....	9, 737 89	
J. C. Braden, r. p. m., Litchfield, Minn.....	7, 732 88	
S. S. Burton, r. p. m., La Crosse, Wis.....	7, 062 23	
U. Bruner, r. p. m., West Point, Nebr.....	9, 260 62	
N. Blakeley, r. p. m., Beatrice, Nebr.....	9, 714 43	
S. W. Brown, r. p. m., Vancouver, Wash.....	1, 977 99	
J. F. Boyer, r. p. m., Walla-Walla, Wash.....	2, 317 00	
J. M. Brackett, r. p. m., Eau Claire, Wis.....	7, 618 82	
A. A. Brown, r. p. m., New Ulm, Minn.....	6, 548 14	
W. J. Bodenheimer, r. p. m., Springfield, Mo.....	383 00	
G. M. Ballard, r. p. m., Indianapolis, Ind.....	61 00	
G. W. Corey, r. p. m., Cheyenne, Wyo.....	1, 299 00	
S. Cooper, r. p. m., Humboldt, Cal.....	5, 271 24	
D. Chaplin, r. p. m., Le Grand, Oreg.....	1, 407 42	
C. A. Cook, r. p. m., Pueblo, Colo.....	7, 598 13	
C. H. Chamberlain, r. p. m., San Francisco, Cal.....	9, 755 50	
P. A. Chalfant, r. p. m., Independence, Cal.....	464 50	

Carried forward.....

102, 635 63 268, 156, 321 06

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$102, 635 63	\$268, 156, 321 06
R. B. Chappell, r. p. m., Fair Play, Colo.....	742 00	
C. L. C. Cass, r. p. m., Jackson, Miss.....	8, 887 79	
George Conn, r. p. m., Linkville, Oreg.....	132 26	
A. A. Day, r. p. m., East Saginaw, Mich.....	1, 351 79	
R. A. Edgerton, r. p. m., Little Rock, Ark.....	5, 884 32	
J. M. Farland, r. p. m., Detroit, Mich.....	3, 017 74	
J. Fox, r. p. m., Grand Island, Nebr.....	31, 592 02	
M. M. Freed, r. p. m., Dardanelle, Ark.....	3, 625 00	
J. C. Fullerton, r. p. m., Roseburgh, Oreg.....	4, 666 96	
P. Finley, r. p. m., Montgomery, Ala.....	7, 871 80	
H. Fellows, r. p. m., Sacramento, Cal.....	5, 224 16	
G. L. Godfrey, r. p. m., Des Moines, Iowa.....	2, 481 25	
J. N. Gott, r. p. m., Boonville, Mo.....	4, 372 86	
W. Y. Gilmore, r. p. m., Chillicothe, Ohio.....	53 28	
W. H. Greenleaf, r. p. m., Litchfield, Minn.....	2, 583 00	
P. Hannah, r. p. m., Traverse City, Mich.....	9, 644 59	
J. W. Haverstick, r. p. m., Los Angeles, Cal.....	773 00	
S. F. Halliday, r. p. m., Gainesville, Fla.....	9, 667 39	
E. W. Henderson, r. p. m., Central City, Colo.....	1, 304 00	
J. L. Jennings, r. p. m., Ionia, Mich.....	5, 958 01	
E. J. Jenkins, r. p. m., Concordia, Kans.....	32, 480 51	
W. H. Kelly, r. p. m., Redwood Falls, Minn.....	11, 471 04	
L. Lewiston, r. p. m., Du Luth, Minn.....	3, 541 38	
F. H. Longley, r. p. m., North Platte, Nebr.....	4, 176 36	
George Lount, r. p. m., Prescott, Ariz.....	124 00	
E. W. Little, r. p. m., Santa Fé, N. Mex.....	797 84	
J. C. McClure, r. p. m., Saint Cloud, Minn.....	6, 250 40	
Geo. Merrill, r. p. m., Topeka, Kans.....	4, 201 11	
J. L. Moser, r. p. m., Ironton, Nebr.....	2, 763 65	
A. Miller, r. p. m., Susanville, Cal.....	2, 186 73	
C. McDonald, r. p. m., Shasta, Cal.....	1, 476 19	
S. Moore, r. p. m., Mobile, Ala.....	489 00	
T. May, r. p. m., Independence, Cal.....	234 00	
R. J. Monroe, r. p. m., Lewiston, Idaho.....	568 35	
C. S. Nicolls, r. p. m., Independence, Kans.....	2, 479 84	
J. F. Nason, r. p. m., Falls Saint Croix, Wis.....	7, 705 96	
J. Neville, r. p. m., New Orleans, La.....	2, 944 07	
G. B. Overton, r. p. m., Salt Lake, Utah.....	5, 405 55	
F. H. Pratt, r. p. m., North Platte, Nebr.....	83	
T. Plowman, r. p. m., Cawker City, Kans.....	31, 852 14	
O. Perrin, r. p. m., Stockton, Cal.....	6, 123 19	
E. D. Payne, r. p. m., Visalia, Cal.....	5, 024 00	
L. D. F. Poore, r. p. m., Springfield, Dak.....	8, 330 80	
D. L. Quaw, r. p. m., Warsaw, Wis.....	7, 327 46	
J. C. Rudolph, r. p. m., New Ulm, Minn.....	4, 436 85	
O. Ross, r. p. m., Taylor's Falls, Minn.....	3, 047 13	
R. Reynolds, r. p. m., Oak Lake, Minn.....	11, 991 43	
J. C. Redfield, r. p. m., Wichita, Kans.....	33, 535 42	
J. S. Ray, r. p. m., Monroe, La.....	782 03	
George Ritchey, r. p. m., Boonville, Mo.....	623 98	
W. K. Smith, r. p. m., Sioux City, Iowa.....	10, 129 18	
James Stott, r. p. m., Dakota City, Nebr.....	6, 649 50	
S. Star, r. p. m., Helena, Mont.....	2, 664 00	
J. A. Somerville, r. p. m., Mobile, Ala.....	5, 231 00	
R. G. Stuart, r. p. m., Olympia, Wash.....	7, 357 50	
A. Steck, r. p. m., Denver, Colo.....	11, 046 60	
James Stout, r. p. m., Boise City, Idaho.....	2, 539 96	
M. L. Stiles, r. p. m., Florence, Ariz.....	835 50	
G. P. Tucker, r. p. m., Lincoln, Nebr.....	34, 639 33	
D. C. Tuttle, r. p. m., Camden, N. J.....	9, 607 93	
E. Teegarden, r. p. m., Marysville, Cal.....	4, 522 72	
N. Thatcher, r. p. m., Menasha, Wis.....	1, 378 83	
J. A. Torrence, r. p. m., Harrison, Ark.....	7, 053 42	
A. A. Tafts, r. p. m., Camden, Ark.....	3, 000 00	
J. H. Van Dyke, r. p. m., Alexandria, Ark.....	7, 176 40	
W. Vincent, r. p. m., Fort Dodge, Iowa.....	1, 417 03	
E. Worthing, r. p. m., Lowell, Nebr.....	30, 420 21	
J. H. Wing, r. p. m., Bayfield, Wis.....	719 21	
J. E. Wakarusa, r. p. m., Jackson, Minn.....	20, 785 82	
J. M. Washburn, r. p. m., Vermillion, Dak.....	29, 899 16	
L. Wilson, r. p. m., Tallahassee, Fla.....	849 93	
D. R. Wagstaff, r. p. m., Salina, Kans.....	43, 262 34	
J. M. Wilkinson, r. p. m., Marquette, Mich.....	5, 202 40	
H. Warren, r. p. m., Oregon City, Oreg.....	6, 358 86	
S. C. Wright, r. p. m., Carson City, Nev.....	1, 100 00	
		667, 646 92
<i>From marine hospital tax.</i>		
C. A. Arthur, collector, New York.....	56, 202 85	
James Atkins, collector, Savannah, Ga.....	3, 703 54	
Carried forward.....	59, 906 39	268, 823, 967 98

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$59,906 39	\$268,823 967 98
I. S. Adams, collector, Great Egg Harbor, N. J.....	1,308 56	
J. S. Adams, collector, Saint John's, Fla.....	119 69	
H. C. Akeley, collector, Michigan, Mich.....	1,620 09	
J. C. Abercrombie, collector, Burlington, Iowa.....	105 57	
W. L. Ashmore, collector, Burlington, N. J.....	490 16	
W. L. Adams, collector, Oregon, Oreg.....	53 25	
J. A. P. Allen, collector, New Bedford, Mass.....	1,286 96	
F. J. Babson, collector, Gloucester, Mass.....	1,157 15	
James Brady, jr., collector, Fall River, Mass.....	1,212 52	
W. Booth, collector, Baltimore, Md.....	18,888 80	
H. A. Burt, collector, Superior, Mich.....	684 21	
W. A. Baldwin, collector, Newark, N. J.....	1,158 67	
J. H. Bailey, collector, Portsmouth, N. H.....	178 21	
E. A. Bragdon, collector, York, Me.....	47 60	
D. Bushey, collector, Southern Oregon.....	140 95	
J. H. Bartlett, collector, Little Egg Harbor, N. J.....	1,063 25	
S. I. Comley, collector, Philadelphia, Pa.....	19,970 84	
S. Cooper, collector, Cape Vincent, N. Y.....	299 75	
J. F. Casey, collector, New Orleans, La.....	19,353 13	
G. W. Clark, collector, Charleston, S. C.....	258 49	
S. M. Clark, collector, Keokuk, Iowa.....	42 00	
J. T. Collins, collector, Brunswick, Ga.....	494 03	
W. W. Copeland, collector, Omaha, Nebr.....	460 79	
J. Codd, collector, Nantucket, Mass.....	25 40	
W. R. Coddington, collector, Perth Amboy, N. J.....	775 00	
T. H. Cole, collector, Saco, Me.....	132 55	
S. Dodge, collector, Marblehead, Mass.....	138 54	
W. H. Daniels, collector, Buffalo, N. Y.....	426 66	
R. W. Daniels, collector, Buffalo, N. Y.....	5,334 65	
A. C. Davis, collector, Beaufort, N. C.....	575 61	
J. M. Davy, collector, Genesee, N. Y.....	194 96	
T. C. Defriez, collector, Nantucket, Mass.....	61 91	
T. E. Ellsworth, collector, Niagara, N. Y.....	184 78	
C. S. English, collector, Georgetown, D. C.....	1,634 83	
W. M. Evans, collector, Parkersburgh, W. Va.....	1,186 83	
George A. Edes, late collector, Alaska, Alaska.....	441 63	
J. H. Elmer, collector, Bridgeton, N. J.....	2,814 86	
R. W. Fitzhugh, collector, Natchez, Miss.....	88 00	
E. W. Fox, collector, Saint Louis, Mo.....	10,841 07	
George Fisher, collector, Cairo, Ill.....	332 50	
S. Garfiede, collector, Puget Sound, Wash.....	3,626 95	
George Gage, collector, Beaufort, S. C.....	131 95	
R. F. Gaggin, collector, Erie, Pa.....	313 12	
A. J. Goss, collector, Saint Augustine, Fla.....	40 30	
J. D. Hopkins, acting collector, Brazos de Santiago, Tex.....	2,033 38	
J. A. Hall, collector, Waldborough, Me.....	3,491 63	
George Hubbard, collector, Stonington, Conn.....	719 62	
J. S. Hanover, collector, Fairfield, Conn.....	1,606 14	
W. H. Huse, collector, Newburyport, Mass.....	216 65	
W. S. Havens, collector, Sag Harbor, N. Y.....	905 47	
W. R. Holliday, collector, Wheeling, W. Va.....	1,306 45	
H. Hazen, collector, Fernandina, Fla.....	462 04	
P. Hornbrook, collector, Evansville, Ind.....	2,085 40	
W. D. Hare, collector, Oregon, Oreg.....	292 88	
C. M. Hamilton, late collector, Key West, Fla.....	1,373 64	
J. L. Haynes, collector, Texas, Tex.....	425 64	
H. F. Heriot, collector, Georgetown, S. C.....	333 83	
E. B. Hamilton, collector, Quincy, Ill.....	178 80	
J. B. Hawley, collector, Saint Joseph, Mo.....	111 60	
A. F. Howard, collector, Portsmouth, N. H.....	323 03	
George Jerome, collector.....	6,145 74	
J. Jorgenson, collector, Petersburg, Va.....	209 41	
N. B. Judd, collector, Chicago, Ill.....	8,229 63	
J. Jones, collector, Town Creek, Md.....	334 72	
I. N. Keeler, collector, Albany, N. Y.....	4,770 40	
R. W. King, collector, Pamlico, N. C.....	961 72	
T. Kearney, late collector, Corpus Christi, Tex.....	34 24	
P. P. Kidder, collector, Dunkirk, N. Y.....	40 20	
D. E. Lyon, collector, Dubuque, Iowa.....	317 95	
S. Longfellow, collector, Machias, Me.....	1,445 59	
H. Lawson, collector, Eastern, Md.....	6,825 38	
L. Lee, collector, Norfolk, Va.....	4,497 95	
C. Lindsey, collector, Pearl River, Miss.....	1,423 52	
J. P. Luse, collector, Louisville, Ky.....	1,660 64	
A. H. Lowe, collector, Apalachicola, Fla.....	52 29	
O. McFadden, collector, Wiscasset, Me.....	401 40	
S. W. Macey, collector, Newport, R. I.....	1,303 34	
G. T. Marshall, collector, New London, Conn.....	1,462 55	
C. B. Marchant, collector, Edgartown, Mass.....	457 57	
C. S. Mills, collector, Richmond, Va.....	532 41	
Carried forward.....	216,861 01	268,823,967 98

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$216, 861 01	\$268, 823, 967 98
C. G. Manning, collector, Albemarle, N. C.....	602 10	
W. T. Miller, collector, Alton, Ill.....	10 80	
R. W. Mullens, collector, Teche, La.....	1, 248 07	
E. W. Massey, collector, Yorktown, Va.....	87 28	
A. J. Murat, collector, Apalachicola, Fla.....	353 27	
T. E. Milstead, collector, Yorktown, Va.....	642 50	
W. J. McCormick, collector, San Diego, Cal.....	476 28	
J. H. Moulton, collector, La Crosse, Wis.....	193 33	
W. Miller, collector, Mobile, Ala.....	121 69	
E. S. J. Nealley, collector, Bath, Me.....	1, 386 60	
W. D. Nolen, collector, Wilmington, Del.....	2, 174 22	
C. Northrop, collector, New Haven, Conn.....	2, 275 82	
A. Newton, collector, Vicksburgh, Miss.....	788 19	
N. B. Nutt, collector, Passamaquoddy, Me.....	588 53	
C. H. Odell, collector, Salem, Mass.....	427 10	
A. Putnam, collector, Middletown, Conn.....	2, 303 21	
H. Potter, collector, Pensacola, Fla.....	1, 444 51	
J. Parmeter, collector, Champlain, N. Y.....	458 31	
C. R. Prouty, collector, Salina, Tex.....	553 47	
N. Patten, collector, Texas, Tex.....	3, 440 02	
N. Plato, collector, Corpus Christi, Tex.....	176 69	
G. C. Pool, collector, Sandusky, Ohio.....	1, 020 04	
B. M. Roberts, collector, Belfast, Me.....	1, 441 30	
E. Root, collector, Oswego, N. Y.....	1, 606 95	
T. Russell, collector, Boston, Mass.....	9, 362 59	
S. P. Remington, collector, Oswegatchie, N. Y.....	394 12	
D. Rumley, collector, Wilmington, N. C.....	845 47	
R. M. Reynolds, collector, Mobile, Ala.....	2, 470 27	
N. K. Sargent, collector, Kennebunk, Me.....	100 00	
W. H. Sargent, collector, Castine, Me.....	1, 732 39	
C. McK. Smith, collector, Perth Amboy, N. J.....	2, 176 07	
T. Steel, collector, Pittsburgh, Pa.....	4, 903 98	
J. C. Stoeber, collector, Minnesota, Minn.....	943 81	
W. J. Smith, collector, Memphis, Tenn.....	1, 584 65	
P. S. Slevin, collector, Miami, Ohio.....	730 44	
R. H. Stephenson, collector, Cincinnati, Ohio.....	7, 072 85	
J. P. Sauborn, collector, Huron, Mich.....	3, 060 68	
T. B. Shannon, collector, San Francisco, Cal.....	30, 953 43	
J. R. Scott, collector, Jacksonville, Fla.....	1, 507 08	
J. C. Stevens, collector, Milwaukee, Wis.....	4, 435 99	
H. W. Scott, collector, Willamette, Oreg.....	2, 145 16	
H. Selby, collector, Du Luth, Minn.....	110 99	
H. K. Smith, collector, Omaha, Nebr.....	89 33	
J. Shaw, jr., collector, Providence, R. I.....	2, 246 47	
E. M. Sandy, collector, Tappahannock, Va.....	1, 039 30	
N. K. Sawyer, collector, Frenchman's Bay, Me.....	646 25	
C. F. Swift, collector, Barnstable, Mass.....	5, 790 02	
J. Shepard, collector, Saint Mary's, Ga.....	259 74	
W. A. Simmons, collector, Boston, Mass.....	5, 268 49	
J. G. Taylor, collector, Annapolis, Md.....	517 01	
George Toy, collector, Cherrystone, Va.....	2, 233 03	
D. Turner, collector, Alexandria, Va.....	939 85	
W. R. Taylor, collector, Bristol, R. I.....	137 35	
I. Washburn, jr., collector, Portland, Me.....	3, 228 90	
C. R. Whidden, collector, Passamaquoddy, Me.....	1, 541 99	
J. E. Woodward, collector, Paducah, Ky.....	442 15	
P. G. Watnough, collector, Cuyahoga, Ohio.....	3, 638 52	
D. Wann, collector, Galena, Ill.....	826 52	
W. P. Wingate, collector, Bangor, Me.....	1, 873 33	
H. G. Worthington, collector, Charleston, S. C.....	2, 113 02	
A. Woolf, collector, Nashville, Tenn.....	668 95	
W. Wells, collector, Vermont, Vt.....	308 64	
F. N. Wicker, collector, Key West, Fla.....	1, 104 34	
J. R. Willard, collector, Erie, Pa.....	1, 526 50	
J. Youngs, collector, Sandusky, Ohio.....	324 02	
		352, 029 98
<i>From labor, drayage, and storage.</i>		
James Atkins, collector, Savannah, Ga.....	162 44	
C. A. Arthur, collector, New York, N. Y.....	20, 374 68	
W. Booth, collector, Baltimore, Md.....	5, 610 23	
J. F. Casey, collector, New Orleans, La.....	1, 232 87	
S. I. Comley, collector, Philadelphia, Pa.....	9, 429 02	
R. W. Daniels, collector, Buffalo, N. Y.....	124 22	
E. W. Fox, collector, Saint Louis, Mo.....	1, 777 49	
P. Hornbrook, collector, Evansville, Ind.....	850 00	
George Jerome, collector, Detroit, Mich.....	1, 300 00	
L. Lee, jr., collector, Norfolk, Va.....	135 42	
J. P. Luse, collector, Louisville, Ky.....	118 22	
E. S. J. Nealley, collector, Bath, Me.....	354 00	
C. R. Prouty, collector, Salina, Tex.....	420 00	
Carried forward.....	41, 888 59	269, 175, 997 96

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$41,888 59	\$269,175,997 96
S. P. Remington, collector, Oswegatchie, N. Y.....	708 00	
E. Root, collector, Oswego, N. Y.....	5,538 00	
T. Russell, collector, Boston, Mass.....	22,477 40	
R. H. Stephenson, collector, Cincinnati, Ohio.....	849 98	
T. B. Shannon, collector, San Francisco, Cal.....	1,157 70	
James Shaw, collector, Providence, R. I.....	375 88	
H. Selby, collector, Du Luth, Minn.....	276 00	
W. A. Simmons, collector, Boston, Mass.....	9,913 16	
I. Washburn, jr., collector, Portland, Me.....	6,230 83	
H. G. Worthington, collector, Charleston, S. C.....	5 52	

89 421 06

From weighing fees.

C. A. Arthur, collector, New York, N. Y.....	34,884 69	
W. Booth, collector, Baltimore, Md.....	1,149 49	
F. J. Babson, collector, Gloucester, Mass.....	5,861 11	
J. P. Casey, collector, New Orleans, La.....	641 59	
S. I. Comley, collector, Philadelphia, Pa.....	3,201 61	
N. B. Judd, collector, Chicago, Ill.....	72	
O. McFadden, collector, Wiscasset, Me.....	65 37	
C. H. Odell, collector, Salem, Mass.....	99 73	
T. Russell, collector, Boston, Mass.....	8,035 53	
T. B. Shannon, collector, San Francisco, Cal.....	1,768 36	
W. A. Simmons, collector, Boston, Mass.....	4,447 84	
I. Washburn, jr., collector, Portland, Me.....	2,798 23	

62,954 27

From services of United States officers.

C. A. Arthur, collector, New York, N. Y.....	139,416 33	
James Atkins, collector, Savannah, Ga.....	175 50	
W. Booth, collector, Baltimore, Md.....	26,798 00	
F. J. Babson, collector, Gloucester, Mass.....	322 50	
H. A. Burt, collector, Superior, Mich.....	398 00	
J. P. Casey, collector, New Orleans, La.....	23,065 18	
G. W. Clark, collector, Charleston, S. C.....	16 00	
S. I. Comley, collector, Philadelphia, Pa.....	17,651 99	
R. W. Daniels, collector, Buffalo, N. Y.....	2,962 67	
A. C. Davis, collector, Beaufort, N. C.....	33 00	
T. E. Ellsworth, collector, Niagara, N. Y.....	5,793 00	
G. Gage, collector, Beaufort, S. C.....	12 00	
W. H. Huse, collector, Newburyport, Mass.....	96 00	
J. D. Hopkins, acting collector, Brazos de Santiago, Tex.....	510 00	
N. B. Judd, collector, Chicago, Ill.....	5,349 00	
George Jerome, collector, Detroit, Mich.....	1,309 00	
J. P. Luse, collector, Louisville, Ky.....	1,200 00	
O. McFadden, collector, Wiscasset, Me.....	168 66	
C. S. Mills, collector, Richmond, Va.....	47 50	
G. T. Marshall, collector, New London, Conn.....	80 00	
C. Northrop, collector, New Haven, Conn.....	375 00	
N. Patten, collector, Galveston, Tex.....	3,264 00	
A. Putnam, collector, Middletown, Conn.....	75 00	
B. M. Roberts, collector, Belfast, Me.....	168 18	
T. Russell, collector, Boston, Mass.....	19,908 82	
J. P. Sanborn, collector, Huron, Mich.....	11,711 00	
T. B. Shannon, collector, San Francisco, Cal.....	20,950 40	
James Shaw, jr., collector, Providence, R. I.....	1,218 00	
H. W. Scott, collector, Willamette, Oreg.....	642 22	
P. S. Slevin, collector, Miami, Ohio.....	47 25	
W. J. Smith, collector, Memphis, Tenn.....	1,200 00	
G. C. Stevens, collector, Milwaukee, Wis.....	228 00	
C. F. Swift, collector, Barnstable, Mass.....	850 00	
W. A. Simmons, collector, Boston, Mass.....	8,707 36	
W. R. Taylor, collector, Bristol, R. I.....	76 00	
I. Washburn, jr., collector, Portland, Me.....	7,179 25	
P. G. Watmough, collector, Cuyahoga, Ohio.....	614 19	
H. G. Worthington, collector, Charleston, S. C.....	2,066 00	
W. Wells, collector, Vermont, Vt.....	6,624 50	

311,309 50

From fines, penalties, and forfeitures.

J. S. Adams, collector, Saint John's, Fla.....	32 50	
C. A. Arthur, collector, New York, N. Y.....	434,452 85	
James Atkins, collector, Savannah, Ga.....	1,822 04	
J. A. P. Allen, collector, New Bedford, Mass.....	928 50	
W. Booth, collector, Baltimore, Md.....	3,651 19	
H. A. Burt, collector, Superior, Mich.....	409 79	
J. H. Bailey, collector, Portsmouth, N. H.....	231 85	

Carried forward..... 441,528 72 269,639,682 79

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$441,528 72	\$269,639,682 79
J. Brady, jr., collector, Fall River, Mass.....	40 00	
D. Bushey, collector, Southern Oregon.....	100 00	
F. J. Babson, collector, Gloucester, Mass.....	224 10	
J. Blumenthal, collector, Saint Mark's, Fla.....	50 00	
S. I. Comley, collector, Philadelphia, Pa.....	13,074 72	
J. F. Casey, collector, New Orleans, La.....	25,617 31	
S. Cooper, collector, Cape Vincent, N. Y.....	526 45	
C. Caldwell, collector, Paso del Norte, Texas.....	567 76	
J. T. Collins, collector, Brunswick, Ga.....	179 00	
R. W. Daniels, collector, Buffalo, N. Y.....	2,427 04	
S. Dodge, Marblehead, Mass.....	1,197 02	
J. M. Davy, collector, Genesee, N. Y.....	96	
F. Drew, collector, Puget Sound, Wash.....	100 00	
T. Ellsworth, collector, Niagara, N. Y.....	5,863 32	
R. A. Edes, late collector, Alaska.....	7,895 17	
C. T. English, collector, Georgetown, D. C.....	115 40	
E. W. Fox, collector, Saint Louis, Mo.....	2,362 70	
S. Garfield, collector, Puget Sound, Wash.....	642 37	
George Gage, collector, Beaufort, S. C.....	35 00	
R. F. Gaggin, collector, Erie, Pa.....	20 00	
C. M. Hamilton, collector, Key West, Fla.....	2,681 36	
J. A. Hall, collector, Waldoborough, Me.....	247 75	
J. D. Hopkins, acting collector, Brazos Santiago.....	99 48	
J. L. Haynes, Brazos, Tex.....	3,315 61	
W. H. Huse, collector, Newburyport, Mass.....	381 89	
H. Hazen, collector, Fernandina, Fla.....	75 00	
J. B. Hawley, collector, Saint Joseph, Mo.....	10 00	
W. D. Hare, collector, Oregon, Oreg.....	165 00	
George Hubbard, collector, Stonington, Conn.....	20 00	
A. F. Howard, surveyor, Portsmouth, N. H.....	134 65	
N. B. Judd, collector, Chicago, Ill.....	601 46	
George Jerome, collector, Detroit, Mich.....	5,157 92	
J. N. Keeler, collector, Albany, N. Y.....	300 00	
T. Kearney, collector, Corpus Christi, Tex.....	1,757 86	
C. Lindsey, collector, Pearl River, Miss.....	113 00	
L. Lee, jr., collector, Norfolk, Va.....	533 00	
S. Longfellow, collector, Machias, Me.....	95 40	
J. P. Luse, collector, Louisville, Ky.....	9,362 43	
H. Lawson, collector, Eastern, Md.....	120 00	
G. T. Marshall, collector, New London, Conn.....	585 00	
C. S. Mills, collector, Richmond, Va.....	75 00	
C. B. Marchant, collector, Edgartown, Mass.....	92 10	
E. W. Massey, late collector, Yorktown, Va.....	2 50	
A. Newton, jr., collector, Vicksburg, Miss.....	258 38	
C. Northrop, collector, New Haven, Conn.....	65 00	
E. S. J. Nealley, collector, Bath, Me.....	74 05	
W. D. Nolen, collector, Wilmington, Del.....	40 00	
N. B. Nutt, collector, Passamaquoddy, Me.....	666 70	
C. H. Odell, collector, Salem, Mass.....	637 16	
J. Parmeter, collector, Champlain, N. Y.....	9,888 51	
A. Putnam, collector, Middletown, Conn.....	45 00	
H. Potter, collector, Pensacola, Fla.....	418 41	
C. K. Prouty, collector, Saluria, Tex.....	158 51	
T. G. Phelps, late collector, San Francisco, Cal.....	7 28	
N. Patten, late collector, Galveston, Tex.....	442 60	
N. Plato, collector, Corpus Christi, Tex.....	526 66	
S. P. Remington, collector, Oswegatchie, N. Y.....	26,694 46	
T. Russell, collector, Boston, Mass.....	10,813 48	
E. Root, collector, Oswego, N. Y.....	8,883 82	
R. M. Reynolds, collector, Mobile, Ala.....	698 00	
J. A. Starkweather, collector, Saint Mark's, Fla.....	13 00	
James Shaw, collector, Providence, R. I.....	20 00	
T. B. Shannon, collector, San Francisco, Cal.....	17,005 83	
J. P. Sanborn, collector, Huron, Mich.....	6,356 87	
W. McK. Smith, collector, Perth Amboy, N. J.....	25 00	
J. R. Scott, collector, Jacksonville, Fla.....	1,403 35	
W. J. Smith, collector, Memphis, Tenn.....	67 05	
H. W. Scott, collector, Willamette, Oreg.....	1,932 66	
G. C. Stevens, collector, Milwaukee, Wis.....	100 00	
J. Shepherd, collector, Saint Mary's, Ga.....	650 00	
W. H. Sargent, collector, Castine, Me.....	283 75	
N. K. Sawyer, collector, Frenchman's Bay, Me.....	155 50	
W. A. Simmons, collector, Boston, Mass.....	1,571 04	
J. C. Stoeber, collector, Minnesota.....	39 00	
W. R. Taylor, collector, Bristol, R. I.....	406 67	
A. Vandine, collector, Aroostook, Me.....	845 85	
W. G. Vance, collector, Key West, Fla.....	4,705 06	
C. R. Whidden, collector, Passamaquoddy, Me.....	2,866 91	
W. P. Wingate, collector, Bangor, Me.....	596 08	
W. Wells, collector, Petersburg, Va.....	20,038 29	
I. Washburn, jr., collector, Portland, Me.....	879 10	

Carried forward.....

648,702 48 269,639,682 79

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$648, 702 48	\$269, 639, 682 79
P. G. Watmough, collector, Cuyahoga, Ohio.....	101 71	
H. G. Worthington, collector, Charleston, S. C.....	673 00	
A. Woolf, collector, Nashville, Tenn.....	951 88	
F. N. Wicker, collector, Key West, Fla.....	842 69	
		651, 271 36

From fines, penalties, and forfeitures—judiciary.

T. Ambrose, clerk southern district Ohio.....	3, 511 59	
H. C. Alleman, attorney, Colorado.....	1, 206 64	
H. E. Andrews, clerk, Tennessee.....	67 50	
H. M. Aiken, clerk eastern district Tennessee.....	1, 000 00	
L. B. Andrews, clerk, Washington Territory.....	316 70	
A. H. Beattie, clerk district Montana.....	1, 308 00	
E. Bill, clerk northern district Ohio.....	252 00	
E. C. Banfield, United States Solicitor.....	55 02	
W. M. Bateman, attorney southern district Ohio.....	229 76	
R. C. Bellville, clerk district New Jersey.....	100 00	
S. W. Brown, r. p. m., Vancouver, Wash.....	40 00	
A. E. Buck, clerk district Georgia.....	46 00	
George Bliss, attorney southern district New York.....	76 73	
C. P. Bowen, clerk district Illinois.....	55 00	
W. W. Billson, clerk district Minnesota.....	300 00	
J. W. Chew, clerk district Maryland.....	158 97	
C. H. Chamberlain, r. p. m., San Francisco, Cal.....	2, 363 33	
S. Conant, marshal district Florida.....	51 89	
J. W. Corey, r. p. m., Cheyenne, Wyo.....	5, 170 44	
J. O. Churchill, clerk western district Arkansas.....	180 55	
H. C. Cowles, clerk district North Carolina.....	1, 021 33	
C. L. C. Cass, r. p. m., Jackson, Miss.....	255 00	
D. T. Corbin, attorney district South Carolina.....	770 00	
C. Crawford, assistant paymaster.....	45 90	
J. H. Coggeshall, marshal district Rhode Island.....	203 35	
D. J. Davidson, clerk eastern district Michigan.....	1, 820 00	
E. Dexter, clerk district Massachusetts.....	1, 897 78	
W. Davis, collector internal revenue, seventh district Kentucky.....	97 75	
E. Dart, clerk eastern district Texas.....	216 60	
G. F. Emery, clerk district Maine.....	211 79	
M. P. Fillmore, clerk northern district New York.....	1, 784 70	
C. H. Foster, clerk northern district Florida.....	250 00	
J. C. Fullerton, r. p. m., Roseburgh, Oreg.....	113 75	
R. L. Goodrich, clerk district Arkansas.....	1, 719 25	
J. Y. Goldsborough, marshal district Indiana.....	450 00	
C. S. Hamilton, marshal eastern district Wisconsin.....	409 17	
J. D. Howland, clerk district Indiana.....	1, 353 79	
D. Horlbeck, clerk district South Carolina.....	20 00	
S. F. Halliday, r. p. m., Gainesville, Fla.....	2, 138 49	
W. H. Hackett, clerk United States court.....	100 00	
E. A. Hollister, clerk Idaho.....	400 00	
G. R. Hill, clerk northern district Alabama.....	1, 734 35	
R. W. Healey, marshal district Alabama.....	24 15	
R. W. Hughes, United States attorney district Virginia.....	440 00	
D. W. Houston, late marshal district Kansas.....	48 44	
J. H. Houghton, clerk Washington Territory.....	72 00	
J. W. Haverstick, r. p. m., Los Angeles, Cal.....	177 25	
S. T. Jones, clerk eastern district New York.....	200 00	
A. A. Knight, attorney northern district Florida.....	138 76	
E. Kurtz, clerk district Wisconsin.....	321 94	
G. W. Kingsbury, clerk United States court.....	50 00	
A. S. Krekel, clerk western district, Missouri.....	901 91	
J. M. Love, judge district Iowa.....	150 00	
E. O. Locke, clerk district Key West.....	100 00	
H. K. Love, clerk district Iowa.....	20 00	
W. A. Meriwether, clerk district Kentucky.....	46 11	
G. T. McCormick, clerk district Washington Territory.....	77 81	
W. McMichael, attorney eastern district Pennsylvania.....	161 87	
S. C. McCandless, clerk western district Pennsylvania.....	867 42	
C. Mason, clerk northern district New York.....	46 00	
J. F. Mason, r. p. m., Falls Saint Croix, Wis.....	1, 965 00	
C. A. Newcomb, marshal eastern district Missouri.....	54 68	
O. B. O. Bannon, clerk district Montana.....	334 74	
W. E. Parker, marshal Texas.....	417 10	
J. N. Patterson, marshal New Hampshire.....	50 52	
F. J. Parker, clerk United States court, Texas.....	429 35	
R. J. Polan, clerk first district, New Mexico.....	609 30	
T. Plowman, r. p. m., Cawker City, Kans.....	45 00	
H. Petman, clerk district Rhode Island.....	2, 322 42	
D. L. Quirw, r. p. m., Warsaw, Wis.....	854 95	
J. F. Quinby, marshal northern district New York.....	8 60	
N. J. Rieck, clerk eastern district North Carolina.....	2, 020 82	

Carried forward.....

46, 459 26 270 290, 954 55.

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$46, 450 26	\$270, 290, 954 55
G. P. Swann, clerk district Mississippi.....	257 40	
W. B. Smith, clerk district Nebraska.....	962 60	
L. S. B. Sawyer, clerk district California.....	1, 205 60	
George Smith, marshal western district Missouri.....	76 26	
R. G. Stuart, r. p. m., Olympia, Wash.....	272 11	
J. Salter, clerk Washington Territory.....	50 60	
W. A. Spencer, clerk district Minnesota.....	100 00	
J. G. Stetson, clerk district Wyoming.....	3, 168 00	
G. H. Starr.....	19 45	
W. H. Smyth, marshal northern district Georgia.....	2, 867 14	
J. A. Somerville, r. p. m., Mobile, Ala.....	32 00	
A. Sterling, attorney district Maryland.....	50 00	
James Searey, clerk district Washington Territory.....	267 59	
W. A. E. Tisdale, clerk western district Arkansas.....	273 26	
G. E. Tinker, clerk district North Carolina.....	434 62	
W. S. Tough, marshal district Kansas.....	543 75	
A. S. Thomas, clerk district Kansas.....	46 56	
United States courts.....	1, 690 60	
J. K. Valentine, assistant attorney.....	46 96	
L. P. Waldo, clerk district Connecticut.....	800 00	
K. G. White, clerk southern district New York.....	325 00	
F. A. Woolfey, clerk district Louisiana.....	47 75	
R. Wilcox, clerk district Oregon.....	110 54	
G. C. Wharton, attorney district Kentucky.....	24 95	
J. C. Wilson, clerk district Illinois.....	100 00	

60, 232 00

From proceeds of Government property.

A. W. Allyn.....	9 45	
E. Allsworth.....	846 57	
C. A. Arthur.....	203 72	
H. A. Allen.....	234 25	
B. Aldrich.....	145 18	
W. Adams.....	6, 116 79	
W. Arthur.....	267 87	
E. B. Atwood.....	170 70	
E. Alexander.....	90 65	
R. B. Ayres.....	204 06	
T. C. Acton.....	17, 613 40	
F. Atkinson.....	9 00	
F. H. Alkins.....	14 80	
C. A. Alligood.....	1, 087 90	
F. C. Alley.....	114 50	
George S. Anderson.....	1, 400 75	
George S. Anderson.....	2, 136 00	
J. Anderson.....	71 60	
J. Q. Adams.....	887 75	
R. W. Allen.....	1, 700 72	
G. E. Anderson.....	114 75	
C. H. Alden.....	7 97	
B. Alvord.....	94 20	
George W. Beaman.....	3, 205 66	
George W. Bradley.....	1, 590 92	
J. L. Bullis.....	70 37	
J. H. Baldwin.....	23 05	
George R. Bacon.....	1 00	
G. Barrett, jr.....	1, 516 90	
E. N. Batchelder.....	188 69	
L. S. Babbitt.....	82, 909 59	
J. G. Butler.....	197, 676 38,	
R. F. Bates.....	58 28	
J. Belger.....	2, 079 40	
D. R. Burnham.....	100 73	
S. T. Barstow.....	289 40	
J. S. Bishop.....	21 56	
D. Bache.....	70 74	
D. W. Benham.....	9 25	
G. T. Beall.....	99 44	
T. Blair.....	1 95	
J. M. Brown.....	27 63	
A. Barrett.....	5, 370 57	
George L. Brown.....	61 60	
J. Brady, jr.....	18 00	
O. B. Boyd.....	6, 384 18	
J. W. Bubb.....	121 60	
W. F. Buchanan.....	60 88	
R. Burns.....	10 00	
O. E. Babcock.....	38 70	
J. H. Bayne.....	17 11	

Carried forward.....

335, 566 16 270, 351, 186 55

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$335, 566 16	\$270, 351, 186 55
A. R. Buffington.....	147 50	
R. F. Barnard.....	132 34	
J. W. Bush.....	301 00	
C. A. Booth.....	124 43	
J. H. Belcher.....	12, 077 11	
Charles Bird.....	376 90	
H. W. Boone.....	6 70	
J. H. Bradley.....	62 95	
D. H. Bush.....	21 05	
J. H. Barthold.....	4 80	
C. B. Brierly.....	8 23	
W. W. Belknap.....	100 00	
G. M. Bascom.....	126 66	
D. B. Boswell.....	815 60	
N. W. Brown.....	119 63	
Frank Bridgman.....	250 26	
E. H. Brooke.....	238 90	
John Brooke.....	21 00	
W. W. Barrett.....	44 60	
J. F. Bradley.....	45 80	
J. Burns.....	100 65	
W. H. Brown.....	10 78	
D. R. Burnham.....	77 17	
E. T. Brown.....	60	
W. B. Beech.....	58	
E. S. Beacom.....	7 35	
E. A. Belger.....	43 50	
J. S. Billings.....	10 20	
H. H. Benham.....	155 00	
C. H. Booth.....	14 50	
M. Barker.....	286 55	
F. Baker.....	209 10	
J. W. Brewer.....	16 15	
H. E. Brown.....	33 93	
J. A. Campbell.....	35 91	
J. H. C. Coffin.....	811 47	
R. F. Clark.....	203 75	
F. S. Constable.....	3, 889 15	
J. R. Cranston.....	207 02	
C. B. Comstock.....	271 70	
J. C. Clifford.....	42 95	
J. H. Carroll.....	7 59	
H. C. Cook.....	7 20	
D. G. Caldwell.....	31 60	
A. M. Clapp.....	25, 485 12	
B. C. Card.....	694 30	
M. L. Courtney.....	1, 000 48	
J. K. Carson.....	61 12	
E. M. Camp.....	51 05	
S. I. Comly.....	100 00	
C. Caldwell.....	5 00	
C. H. Conrad.....	530 62	
W. L. Clarke.....	1, 593 56	
Eugene Cushman.....	114 75	
W. J. Campbell.....	5, 361 35	
S. G. Cowdray.....	31 00	
A. V. Cherbonnier.....	1, 085 33	
B. M. Custer.....	910 86	
T. H. Capron.....	30 15	
W. H. Corbusier.....	59 05	
R. W. Clark.....	331 04	
J. S. Cooper.....	10 50	
L. V. Caziare.....	324 27	
J. G. Chandler.....	2, 838 47	
J. H. Collins.....	117 99	
C. Comly.....	1, 744 60	
J. N. Coe.....	1 72	
S. E. Clark.....	46 78	
S. T. Cushing.....	213 59	
T. C. Cox.....	1, 124 38	
S. Craig.....	417 85	
H. M. Cronkhite.....	97 90	
B. A. Clements.....	11 70	
A. B. Cary.....	151 14	
G. W. Candee.....	225 58	
J. P. Canby.....	129 36	
L. A. Clark.....	39 30	
E. A. Carr.....	1, 089 28	
C. A. Coolidge.....	5 35	
J. Calhoun.....	1 00	
J. F. Casey.....	121 82	
A. J. Clark.....	1, 088 81	
T. J. Cowell.....	185 00	

Carried forward.....

404, 497 19 270, 351, 186 55

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$404,497 19	\$270,351,186 55
C. L. Cooper.....	18 80	
E. S. Curtis.....	1 05	
C. Carvalls.....	2 00	
R. W. Cummins.....	490 00	
E. B. Carling.....	593 50	
H. H. Crews.....	330 53	
J. M. Davy.....	15 31	
T. M. Deane.....	73,988 89	
J. W. Dillenback.....	144 17	
G. B. Dandy.....	773 38	
C. L. Davis.....	355 00	
J. J. Dana.....	6,024 32	
F. L. Davis.....	220 45	
F. S. Davidson.....	3,304 80	
J. M. Dickson.....	41 09	
A. De Loffre.....	3 55	
T. Drury.....	300 42	
G. C. Doane.....	71 50	
Duval & Co.....	144 75	
F. L. Dodge.....	406 85	
H. Duane.....	45	
G. C. Douglas.....	23 33	
E. S. Dudley.....	21 20	
C. S. De Graw.....	33 25	
A. Delaney.....	1 10	
A. N. Dainrell.....	68 26	
R. E. De Russey.....	58 80	
J. O. Dewey.....	233 37	
De Hanna.....	13 55	
W. Deal.....	6 20	
George Duff.....	30 55	
J. J. Dougherty.....	20 85	
J. M. Dyer.....	2,650 00	
J. W. Daniels.....	200 00	
J. C. Eldredge.....	394 92	
R. J. Eskridge.....	487 08	
T. J. Eckerson.....	1,668 11	
O. Etting.....	36 30	
F. H. Edmunds.....	39 30	
F. H. E. Elstein.....	181 67	
G. W. Evans.....	10	
J. B. Engle.....	257 95	
C. P. Eagan.....	626 45	
J. A. Ekin.....	323 95	
D. Eggerts Sons.....	16 56	
O. J. Eddy.....	49 50	
V. S. Eggleston.....	186 57	
O. H. Ernst.....	42 93	
C. Estes.....	8,688 00	
W. A. Elderkin.....	5 87	
A. R. Eddy.....	121 00	
L. J. Fugerio.....	232 06	
Edward Foster.....	2,450 78	
J. P. Farley.....	256 76	
R. H. Fletcher.....	1,495 02	
W. H. Forwood.....	102 32	
H. J. Farnsworth.....	283 40	
A. G. Forse.....	240 46	
L. C. Forsyth.....	7,531 97	
C. W. Foster.....	582 48	
J. V. Furey.....	875 15	
H. B. Freeman.....	341 10	
S. A. Freeman.....	10 00	
A. J. Falls.....	1,202 25	
G. L. Frebiger.....	92 14	
Frederick Fuger.....	1 50	
S. W. Fountain.....	483 20	
A. T. Fitch.....	8 50	
B. F. Fryer.....	1 35	
J. H. Frantz.....	5 50	
C. R. Greenleaf.....	47 00	
F. T. Gillett.....	24,165 90	
James Gilliss.....	51 25	
R. Gale.....	6 90	
M. J. Grealish.....	58 80	
A. C. Girard.....	8 25	
W. H. Gardner.....	41 10	
J. R. Gregory.....	2 50	
B. H. Gilbreth.....	20 52	
J. H. Gilman.....	47 25	

Carried forward.....

548,910 34 270,351,186 55

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$548, 910 34	\$270, 351, 186 55
J. H. Gifford.....	74 65	
J. R. Gibson.....	49 45	
A. J. Goss.....	32 00	
J. B. Guthrie.....	303 00	
B. D. Greene.....	8 86	
W. Gerhard.....	33 00	
W. P. Gould.....	1, 198 59	
W. R. Gibson.....	450 38	
G. L. Godfrey.....	125 00	
J. S. Gulick.....	11 70	
C. C. Gray.....	48 40	
G. E. Glenn.....	1, 415 34	
G. W. Getty.....	3 00	
Garfield.....	198 78	
R. G. Hewell.....	34 90	
J. O. Heir.....	15 11	
James Henton.....	40	
Hydrographic Office.....	61 24	
James F. Hamilton.....	4, 359 32	
W. D. Hare.....	27 01	
H. W. H. Hubbell.....	114 11	
James Halloran.....	643 59	
A. G. Hennisee.....	744 24	
J. H. Hurst.....	1, 167 12	
S. B. Holabird.....	20, 771 87	
W. T. Howell.....	885 00	
S. M. Horton.....	73 05	
H. M. Hieskell.....	35, 279 98	
P. F. Harvey.....	24 75	
R. M. Hall.....	485 80	
Charles Humphreys.....	130 07	
G. S. Hoyt.....	1, 846 96	
A. W. Hoffman.....	38 99	
James Humbert.....	199 50	
W. H. Hamner.....	104 96	
F. D. Hetrick.....	8, 075 33	
W. F. Hall.....	40 00	
J. C. G. Happersett.....	50 60	
T. J. Haines.....	429 22	
C. L. Heintzelman.....	6 89	
W. R. Hoag.....	47 50	
P. Harwood.....	2, 192 39	
J. T. Haskell.....	483 84	
Charles Hay.....	2, 462 77	
Edward Hunter.....	2 50	
J. McE. Hyde.....	122 88	
F. H. Hathaway.....	14 00	
C. Hale.....	75	
W. P. Hall.....	620 01	
A. P. Hall.....	103 74	
W. F. Hartz.....	807 20	
V. B. Hubbard.....	161 50	
D. Hershey.....	25 50	
R. M. Hill.....	14 20	
W. B. Hughes.....	66 25	
George Hubbard.....	1 50	
H. H. Humphreys.....	68 25	
J. W. Hogg.....	350 79	
H. C. Hodges.....	710 08	
O. H. Howard.....	87 16	
P. F. G. Hall.....	118 45	
T. H. Halsey.....	61 45	
V. E. Hanna.....	43 77	
C. A. Hartwell.....	14 00	
W. H. Huse.....	9 25	
B. H. Hodgson.....	44 60	
E. Haywood.....	147 75	
W. F. Hart.....	2, 212 15	
J. F. Head.....	289 02	
J. P. Hawkins.....	241 57	
E. Ingersoll.....	2, 976 27	
R. Ingalls.....	415 50	
James M. Ingalls.....	12 38	
R. Joseph.....	1, 458 89	
J. W. Jacobs.....	4, 418 87	
G. S. Jennings.....	12 23	
J. H. Janeway.....	17 80	
F. B. Jones.....	1, 696 72	
H. C. Johnson.....	21 25	
H. Jackson.....	102 06	

Carried forward..... 651, 131 29 270, 351, 186 55

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

	Brought forward.....	\$651, 131 29	\$270, 351, 186 55
George Jerome.....		581 87	
S. P. Joselyn.....		98 94	
H. W. James.....		241 94	
W. H. Johnston.....		27 61	
E. D. Judd.....		678 39	
H. W. James.....		4, 076 62	
S. R. Jones.....		61 00	
E. B. Kirk.....		1, 851 65	
T. T. Knox.....		92 50	
A. B. Keyes.....		1, 096 72	
A. S. Kimball.....		350 85	
J. A. Kress.....		78 77	
J. G. Kyle.....		452 61	
W. J. Kyle.....		70 85	
J. S. King.....		616 60	
W. E. Kingsbury.....		1, 203 00	
H. S. Kilbourne.....		4 70	
F. M. H. Kendrick.....		637 37	
M. Keefe.....		10 00	
J. H. T. King.....		4 50	
D. E. King.....		168 38	
C. L. Kilburn.....		1 15	
Charles Keller.....		1, 100 40	
W. H. Lawton.....		2, 471 26	
A. K. Long.....		91 35	
J. F. Lytton.....		15 70	
E. H. Liscum.....		2 10	
J. H. Lord.....		157 89	
M. I. Ludington.....		25, 562 50	
T. H. Looker.....		7, 830 61	
L. Y. Loring.....		16 50	
G. M. Love.....		517 00	
J. M. Lee.....		105 35	
T. W. Lord.....		5, 102 08	
John Livers.....		45, 969 30	
W. B. Lyon.....		10 75	
L. L. Langdon.....		5 70	
C. R. Layton.....		1 00	
O. H. La Grange.....		2, 500 00	
H. Lawson.....		3 00	
L. Lee, jr.....		612 13	
W. J. Lyster.....		7 50	
H. Lippincott.....		109 85	
J. G. Leefe.....		434 35	
Clinton Lloyd.....		707 23	
F. W. Lincoln, jr., & Co.....		905 66	
S. C. Lyford.....		5 28	
J. Lafferty.....		247 03	
M. W. Lyons.....		146 80	
J. G. C. Lee.....		572 98	
G. T. Luhn.....		32 87	
P. Leary.....		18 68	
J. M. Laing.....		7 10	
E. Luft.....		1, 055 00	
A. B. McGowan.....		624 66	
A. McIntyre.....		732 47	
W. A. Miller.....		31 35	
W. P. Martin.....		15, 978 72	
J. T. Morrison.....		20 00	
J. E. Macklin.....		40 10	
William Myers.....		1, 555 66	
James Miller.....		75 65	
S. McConihe.....		1, 391 95	
A. Montgomery.....		63 10	
W. C. Manning.....		255 45	
C. G. Manning.....		540 60	
H. H. Masselis.....		20 00	
T. A. McParlin.....		15 60	
J. H. Mahuken.....		15 09	
W. R. Maize.....		13 75	
Charles Metcalf.....		10 08	
J. J. Milban.....		7 00	
E. Moale.....		6 00	
G. H. Mendell.....		2, 830 24	
L. M. Morris.....		380 06	
A. C. Markley.....		318 35	
J. D. Murray.....		109 42	
John McNutt.....		775 58	
A. S. M. Morgan.....		55, 582 82	
W. Matthews.....		69 44	
Carried forward.....		841, 315 40	270, 351, 186 55

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$841,315 40	\$270,351,186 55
Charles McClure.....	2,404 00	
S. K. Mahon.....	187 95	
J. M. Marshall.....	727 99	
J. McClellan.....	19 55	
James McMillan.....	125 00	
A. E. Miltimore.....	42 04	
H. M. Matthews.....	2 50	
E. Macfeely.....	478 00	
G. M. Miller.....	34 00	
F. Le Baron Monroe.....	56 50	
J. G. McAdams.....	248 68	
J. R. Mears.....	72 61	
Daniel McClure.....	85 53	
J. W. Mason.....	2 00	
Brantz Moyer.....	209 33	
T. Moore.....	742 09	
J. L. Mudge.....	9,964 72	
C. C. Morrison.....	83	
O. E. Michaelis.....	13 18	
M. R. Morgan.....	3,131 71	
J. M. Moore.....	33,461 66	
R. N. McLaren.....	226 43	
E. Mellach.....	714 90	
C. E. Mu.....	15 03	
McElderry.....	18 35	
Fred Myers.....	75 50	
C. E. Nordstrom.....	2,127 97	
W. H. Nelson.....	43 00	
C. S. Norton.....	70 44	
W. M. Notson.....	1 50	
W. H. Nash.....	52 97	
J. M. Norvell.....	6 00	
J. H. Nelson.....	25 03	
J. W. Nicholls.....	616 36	
R. Norwood.....	15 35	
T. B. Nichols.....	22 30	
L. A. Nesmith.....	167 46	
S. O'Connor.....	59 87	
J. J. O'Connell.....	367 55	
G. S. Oldmixon.....	197 82	
C. H. Odell.....	16 00	
L. M. O'Brien.....	249 46	
H. B. Osgood.....	400 66	
H. Potter, jr.....	2 13	
J. H. Patterson.....	19 75	
Silas Poland.....	776 21	
N. Patten.....	88 00	
M. L. Poland.....	11,080 22	
A. F. Pike.....	3 00	
R. Pollock.....	309 00	
C. R. Paul.....	3 15	
B. F. Pope.....	2 34	
C. G. Penney.....	232 80	
James Pollock.....	2,393 74	
Rufus Parks.....	2,049 14	
A. H. Payson.....	25	
R. M. Potter.....	106 10	
J. A. Potter.....	755 39	
G. Plunkett.....	2,039 95	
C. B. Penrose.....	3 98	
A. C. M. Pennington.....	17 99	
L. H. Pelouze.....	74 30	
A. J. Perry.....	78 05	
H. P. Perrine.....	50	
F. H. Phipps.....	1,463 40	
John Petman.....	110 29	
W. R. Parnell.....	574 44	
H. Prince.....	67 82	
J. B. M. Potter.....	104 62	
H. C. Pratt.....	187 19	
C. F. Powell.....	21 65	
E. B. Pratt.....	1,198 75	
G. H. Paddock.....	9 25	
O. W. Pollock.....	16 25	
H. R. Philbrick.....	3,391 30	
Ira Quimby.....	4,528 32	
H. B. Quimby.....	431 00	
C. S. Rogers.....	2,163 68	
A. G. Robinson.....	4,052 68	
A. Roman & Co.....	309 00	

Carried forward.....

937,480 85 270,351,186 55

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$937,480 85	\$270,351,186 55
B. H. Rogers.....	988 15	
J. F. Rodgers.....	554,573 20	
C. S. Roberts.....	106 56	
J. H. Rollins.....	69 43	
H. Romeyn.....	1,231 15	
W. C. Rawolle.....	314 13	
E. S. Randall.....	368 15	
A. T. Rockwell.....	513 75	
C. H. Rockwell.....	737 27	
C. A. Reynolds.....	1,788 93	
R. M. Reynolds.....	153 97	
J. J. Reynolds.....	43 26	
C. P. Rodgers.....	560 70	
R. G. Rutherford.....	3,357 32	
H. C. Ransom.....	195 03	
E. P. Rheen.....	19 02	
L. H. Rucker.....	1,488 25	
G. H. Radelski.....	30 30	
G. D. Ramsey, jr.....	2,469 77	
George L. Ramsey.....	276 70	
Fred. Rosencrantz.....	136 95	
A. M. Raphael.....	1,042 20	
W. A. Rafferty.....	35 90	
W. H. Rexford.....	4,807 05	
T. Russell.....	406 74	
J. P. Ray.....	249 00	
S. Reed.....	75 50	
O. H. Remington.....	16 50	
J. B. Rodman.....	95	
B. H. Randolph.....	150 99	
W. J. Ross.....	6,391 00	
G. T. Robinson.....	19 78	
H. C. Robinson.....	29 80	
W. B. Rochester.....	124 60	
H. B. Reese.....	53 77	
C. H. Ribbell.....	127 14	
C. F. Robe.....	50 48	
G. S. Rose.....	1 15	
J. H. Saville.....	2,842 04	
I. O. Shelby.....	237 59	
Charles Sutherland.....	468 71	
James Shaw, jr.....	48 12	
J. A. Smith.....	77 48	
J. F. Simpson.....	2,057 65	
J. L. Sherman.....	45 48	
F. G. Smith.....	57 60	
Lewis Smith.....	557 30	
R. G. Smithers.....	165 55	
T. B. Shannou.....	2,419 80	
H. B. Sarson.....	630 69	
R. G. Shaw.....	99 33	
F. Schwatka.....	11 04	
J. C. Scantling.....	5 70	
Charles Styer.....	6 35	
T. J. Sloan.....	22 01	
L. Sanderson.....	24 00	
Leslie Smith.....	1 57	
G. K. Spence.....	366 70	
G. K. Spencer.....	237 25	
T. C. Sullivan.....	923 30	
A. K. Smith.....	7 00	
H. B. Saxton.....	341 85	
Rufus Saxton.....	45 72	
J. H. Simpson.....	11,394 63	
W. T. Spurgin.....	4,036 78	
G. C. Smith.....	6,721 25	
D. A. Smith.....	100 79	
A. E. Smith.....	1 00	
J. P. Schindel.....	726 60	
W. R. Strumetz.....	22 90	
George E. Sage.....	140 07	
Charles Shaler.....	195 45	
W. J. Sanborn.....	716 65	
Charles Smart.....	126 50	
C. H. Smith.....	9 95	
H. W. Scott.....	25 90	
E. M. Sandy.....	5 00	
Thomas Sharp.....	20 95	
George M. Sternberg.....	5 50	
C. G. Sawtelle.....	16 05	

Carried forward..... 1,556,453 19 270,351,186 55

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$1,556,453 19	\$270,351,186 55
J. W. Sculley.....	45 75	
J. J. Saville.....	200 00	
C. J. Sprague.....	63 82	
William Smith.....	639 64	
Rodney Smith.....	105 65	
F. E. Spinner.....	731 10	
Sebre Smith.....	1,579 80	
C. G. Smith.....	1,326 50	
Simeon Smith.....	31 44	
T. E. K. Smith.....	70 93	
J. C. Stoever.....	51 78	
C. S. Seward.....	52 50	
A. H. Seward.....	20 36	
A. A. Seward.....	56 47	
H. Schreiner.....	31 35	
F. S. Sterling.....	8 70	
T. H. Stanton.....	289 78	
M. P. Small.....	61 02	
H. P. Sherman.....	184 97	
J. E. Sawyer.....	25 35	
D. P. Stiles.....	14 70	
Thomas Steel.....	121 90	
C. A. Stedman.....	28 87	
J. C. Thompson.....	1,783 20	
E. D. Thomas.....	400 92	
Frank Taylor.....	727 15	
P. M. Thorne.....	1,805 16	
E. R. Theller.....	147 35	
R. M. Taylor.....	174 82	
M. K. Taylor.....	13 31	
L. S. Tesson.....	8 50	
T. T. Thornburgh.....	63 72	
W. Tear.....	289 55	
A. G. Tassin.....	10 00	
J. F. Trout.....	1,786 84	
George Thorne.....	179 00	
J. W. Todd.....	106 80	
William J. Thomson.....	92 34	
T. G. Troxel.....	132 61	
E. F. Thompson.....	2 88	
W. O. Taylor.....	2 00	
D. Taylor.....	214 71	
C. M. Terrell.....	155 95	
William A. Tompkins.....	2 50	
S. Thaxter & Son.....	40 70	
William A. Thompson.....	21 00	
H. R. Tilton.....	5 04	
James B. Thompson.....	125 00	
W. S. Tremain.....	28 50	
A. H. M. Taylor.....	5 00	
G. E. Thornton.....	85 49	
E. Vollum.....	69 40	
A. L. Varney.....	6,703 24	
H. S. Vanderbilt.....	3,528 71	
N. Vedder.....	18 92	
F. Von Schrader.....	180 54	
D. M. Vance.....	8 05	
C. H. Warrens.....	1,305 12	
G. V. Weir.....	302 73	
E. P. Wallach.....	53,857 97	
R. E. Whitman.....	333 23	
John M. Wilson.....	632 77	
F. K. Ward.....	542 54	
R. H. Wyman.....	2,500 00	
F. Whyte.....	22,308 09	
F. F. Whitehead.....	121 72	
C. B. White.....	10 15	
R. White.....	8 20	
R. H. White.....	4 50	
O. L. Weiting.....	3,059 34	
Lewis Warrington.....	18 83	
Waterhouse Bros.....	55 50	
O. E. Wood.....	919 06	
Thomas Wilson.....	2,385 55	
T. S. Wallace.....	916 24	
C. T. Witherell.....	2 50	
W. Willard.....	194 23	
William J. Wilson.....	2 00	
William Wells.....	37 42	
James M. Whittmore.....	2,371 85	
Carried forward.....	1,673,004 01	270,351,186 55

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

	Brought forward.....	\$1,673,004 01	\$270,351 186 55
W. W. Woodhull.....		21,818 09	
A. A. Woodhull.....		14 05	
I. Washburn.....		8 00	
I. C. Woodruff.....		31 34	
W. D. Wolverton.....		9 15	
G. R. Warren.....		25 50	
F. Watts.....		840 72	
C. W. Wingard.....		182 82	
S. T. Weirick.....		9 73	
J. H. G. Whistler.....		1 00	
R. C. Walker.....		223 15	
F. M. Werril.....		62 51	
P. G. Watnough.....		15 75	
S. R. Whitall.....		14 35	
T. M. Wenio.....		14 63	
W. E. Whitehead.....		43 94	
G. Weitzel.....		2,450 00	
E. Woodruff.....		10 00	
T. J. Wint.....		30 55	
George H. Weeks.....		25 00	
H. S. Weeks.....		8 08	
J. A. Yeckley.....		175 26	
<i>From emolument fees—judiciary.</i>			1,699,017 63
H. M. Aiken, clerk eastern district Tennessee.....		24 77	
G. F. Betts, clerk northern New York.....		2,272 59	
W. H. Bradley, clerk northern Illinois.....		3,038 52	
E. Dodd, marshal northern New York.....		5,932 80	
O. Fiske, marshal southern New York.....		5 86	
M. P. Fillmore, clerk northern New York.....		2,014 64	
E. R. Glasscock, marshal middle Tennessee.....		212 53	
A. S. Gray, marshal western Virginia.....		28 73	
S. C. McCandless, clerk western Pennsylvania.....		139 23	
J. F. Quimby, marshal northern New York.....		10,485 09	
E. J. Underwood, clerk eastern Virginia.....		407 29	
R. G. Usher, marshal Massachusetts.....		1,265 72	
F. A. Woolfley, clerk Louisiana.....		386 15	
<i>From emolument fees—customs.</i>			26,213 92
H. C. Akeley, collector, Michigan, Mich.....		8,653 23	
W. Booth, collector, Baltimore, Md.....		2,288 04	
F. J. Babson, collector, Gloucester, Mass.....		506 70	
H. A. Burt, collector, Superior, Mich.....		1,162 90	
P. W. Billingsall, acting surveyor, San Francisco, Cal.....		399 62	
S. Cooper, collector, Cape Vincent, N. Y.....		2,342 17	
G. W. Clark, late collector, Charleston, S. C.....		120 00	
A. B. Cornell, late surveyor, New York, N. Y.....		803 06	
D. G. Carr, collector, Petersburg, Va.....		98 50	
J. F. Casey, collector, New Orleans, La.....		3	
J. M. Davy, collector, Genesee, N. Y.....		3,158 92	
F. Drew, collector, Puget Sound, Wash.....		356 22	
T. E. Ellsworth, collector, Niagara, N. Y.....		53,305 81	
W. Emerson, late collector, Genesee, N. Y.....		2,849 91	
E. Fulton, surveyor, Baltimore, Md.....		20 25	
J. W. Forney, late collector, Philadelphia, Pa.....		1,446 05	
S. Garfield, collector, Puget Sound, Wash.....		61 13	
E. O. Goodrich, surveyor, Philadelphia, Pa.....		2,081 50	
G. H. Gray, surveyor, San Francisco, Cal.....		76 37	
R. F. Gaggen, collector, Erie, Pa.....		448 23	
W. Harriman, naval officer, Boston, Mass.....		786 74	
J. A. Heisland, naval officer, Philadelphia, Pa.....		1,569 65	
E. Hahn, surveyor, Troy, N. Y.....		1,049 47	
W. D. Hare, collector, Oregon, Oreg.....		39 50	
J. H. Ingraham, surveyor, New Orleans, La.....		847 63	
G. Jerome, collector, Detroit, Mich.....		3,296 64	
N. B. Judd, collector, Chicago, Ill.....		12,795 19	
A. E. King, naval officer, Baltimore, Md.....		1,719 95	
A. H. Laffin, naval officer, New York, N. Y.....		716 64	
H. Lawson, collector, Eastern, Md.....		1,855 58	
W. Miller, collector, Mobile, Ala.....		10,519 62	
G. T. Marshall, collector, New London, Conn.....		129 88	
W. J. McCormick, collector, San Diego, Cal.....		161 00	
J. H. Moulton, collector, La Crosse, La.....		23 70	
C. Northrop, collector, New Haven, Conn.....		1,661 65	
C. R. Prouty, collector, Saluria, Tex.....		29 53	
J. Parmeter, collector, Champlain, N. Y.....		8,725 52	
N. Patten, collector, Galveston, Tex.....		3,566 78	
L. Powers, collector, Arrostook, Me.....		59 69	
J. M. G. Parker, surveyor, New Orleans, La.....		1,095 91	
S. P. Remington, collector, Oswegatchie, N. Y.....		7,586 73	
Carried forward.....		138,415 64	272,076,418 10

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$138, 415 64	\$272, 076, 418 10
E. Root, collector, Oswego, N. Y.....	24, 780 28	
T. Russell, collector, Boston, Mass.....	20, 973 88	
G. J. Stannard, late collector, Vermont, Vt.....	450 71	
G. H. Sharpe, surveyor, New York, N. Y.....	1, 309 24	
J. P. Sanborn, collector, Huron, Mich.....	9, 000 00	
J. Shaw, collector, Providence, R. I.....	2, 859 65	
H. W. Scott, collector, Willamette, Oreg.....	5, 524 63	
G. C. Stevens, Milwaukee, Wis.....	7, 029 56	
H. Selby, collector, Du Luth, Minn.....	4, 949 36	
T. B. Sherman, collector, San Francisco, Cal.....	3 53	
G. H. True, surveyor, Portland, Me.....	1, 401 13	
J. L. Thomas, late collector, Baltimore, Md.....	599 56	
George Toy, collector, Cherrystone, Va.....	98 90	
A. B. Underwood, surveyor, Boston, Mass.....	1, 595 67	
A. Vandine, collector, Aroostook, Me.....	23 09	
C. R. Whidden, collector, Passamaquoddy, Me.....	4, 821 75	
W. Wells, collector, Vermont, Vt.....	49, 747 05	
E. H. Webster, late collector, Baltimore, Md.....	1, 850 00	
H. G. Worthington, collector, Charleston, S. C.....	1, 240 99	
E. G. Waite, naval officer, San Francisco, Cal.....	129 62	
		276, 804 24
<i>From Union Pacific Railroad Company.</i>		
Union Pacific Railroad Company.....		433, 154 43
<i>From Central Pacific Railroad Company.</i>		
Central Pacific Railroad Company.....		374, 505 08
<i>From Kansas Pacific Railroad Company.</i>		
Kansas Pacific Railroad Company.....		209, 396 90
<i>From Central Branch Union Pacific Railroad.</i>		
Central Branch Union Pacific Railroad.....		8, 897 58
<i>From Sioux City and Pacific Railroad Company.</i>		
Sioux City and Pacific Railroad Company.....		2, 941 57
<i>From interest and premium on stocks held in trust for benefit of various Indian tribes.</i>		
C. Delano, Secretary Interior.....		67, 118 11
<i>Redemption of trust-fund stocks.</i>		
C. Delano, Secretary Interior.....		66, 000 00
<i>Proceeds of sales of Kansas Indian diminished-reserve lands in Kansas, act of May 8, 1872.</i>		
C. Delano, Secretary Interior.....		9, 084 09
<i>Proceeds of \$200 United States bonds received from Secretary of Interior, trustee of Delaware Indians, to re-imburse the United States for interest advanced upon appropriations.</i>		
F. E. Spinner, Treasurer United States.....		231 00
<i>Coupons collected to re-imburse the United States for defaulted interest and principal of nine State of Missouri Pacific Railroad bonds, held in trust by Secretary of Interior for Ottawa Indians of Blanchard's Fork and Roche de Boeuf.</i>		
F. E. Spinner, Treasurer United States.....		270 00
<i>From proceeds of Osage Indian lands, act July 15, 1870.</i>		
E. S. Niccolls, receiver public moneys, Independence, Kans.....	\$42, 370 56	
J. C. Redfield, receiver public moneys, Wichita, Kans.....	240, 553 88	
H. M. Waters, receiver public moneys, Independence, Kans.....	27, 837 80	
		310, 762 24
<i>Interest on sales of Indian lands.</i>		
J. C. Redfield, receiver public moneys, Wichita, Kans.....	\$3, 629 01	
H. M. Waters, receiver public moneys, Independence, Kans.....	594 18	
		4, 223 19
<i>Proceeds of Cherokee Indian lands, act May 11, 1872.</i>		
E. S. Niccolls, receiver public moneys, Independence, Kans.....	\$98, 164 85	
J. C. Redfield, receiver public moneys, Wichita, Kans.....	54, 564 51	
H. M. Waters, receiver public moneys, Independence, Kans.....	10, 976 02	
		163, 705 38
<i>From proceeds of Indian lands.</i>		
J. C. Braden, receiver public moneys, Litchfield, Minn.....	\$9, 616 27	
T. N. Chase, Indian agent.....	5, 214 27	
Carried forward.....	17, 830 54	274, 003, 511 91

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$17, 830 54	\$274, 003, 511 91
C. Delano, Secretary Interior.....	14, 857 01	
W. H. Greenleaf, receiver public moneys, Litchfield, Minn.....	4, 847 55	
W. H. Kelly, receiver public moneys, Redwood Falls, Minn.....	4, 044 85	
		41, 579 95
<i>From proceeds of Osage Indian lands, first article treaty of September 29, 1865.</i>		
E. S. Niccolls, receiver public moneys, Independence, Kans.....		411 25
<i>From proceeds of Pottawatomic Indian lands in Kansas.</i>		
C. Delano, Secretary Interior.....		358, 753 59
<i>From sales of improvements on Sacs and Foxes Indian lands, treaty February 18, 1867, and October 14, 1868.</i>		
George Merrill, receiver public moneys, Topeka, Kans.....		1, 205 00
<i>From re-imbursements for appropriations made to pay principal and interest of \$9,000 State of Missouri Pacific Railroad bonds—non-paying trust-fund stocks.</i>		
F. E. Spinner, Treasurer United States.....		9, 100 62
<i>From sale of Indian trust-fund bonds.</i>		
C. Delano, Secretary Interior.....		10, 737 50
<i>From re-imbursements to the United States for appropriations to meet interest on Indiana State bonds—trust-fund stock.</i>		
C. Delano, Secretary Interior.....		3, 300 00
<i>From proceeds of the sale of the Round Valley Indian reservation.</i>		
C. Delano, Secretary Interior.....		15, 920 33
<i>From proceeds of Cherokee school-lands.</i>		
J. G. Blackwell, receiver of public moneys, Huntsville, Ala.....		175 81
<i>From interest collected on Indian trust-fund stocks.</i>		
C. Delano, Secretary Interior.....		108, 827 05
<i>From sales of Miami Indian lands in Kansas, March 3, 1873.</i>		
C. Delano, Secretary Interior.....		1, 823 56
<i>From royalty on coal received in Iowa Indian lands in Nebraska.</i>		
B. White, Superintendent Indian Office.....		18 30
<i>From money received from the British government in payment of the award made by the tribunal of arbitration at Geneva.</i>		
Hon. Hamilton Fish, Secretary of State.....		15, 500, 000 00
<i>From premium on transfer drafts.</i>		
A. G. Edwards, assistant treasurer, Saint Louis.....	\$270 00	
Thomas Hillhouse, assistant treasurer, New York.....	54 50	
E. W. Little, depository, Santa Fé, N. Mex.....	179 00	
F. E. Spinner, Treasurer United States.....	2, 715 19	
		3, 215 69
<i>From mileage of examiners.</i>		
C. A. Arthur, collector, New York, N. Y.....	\$509 40	
T. Russell, late collector, Boston, Mass.....	789 20	
W. A. Simmons, collector, Boston, Mass.....	434 30	
		1, 732 90
<i>From exemplification of records and papers in the General Land-Office.</i>		
G. N. Whyttington, receiving clerk, General Land-Office.....		5, 846 75
<i>From United States share of property recovered under section 1 act May 8, 1872.</i>		
F. E. Spinner, Treasurer United States.....		190, 010 41
<i>From retroactive increase of salaries of certain Senators and Members of Congress under act of March 3, 1873, returned as a donation.</i>		
F. E. Spinner, Treasurer United States.....		107, 880 05
<i>From moneys received from Nashville and Decatur Railroad Company on account of indebtedness incurred in 1865 for railway material.</i>		
J. R. Roche, disbursing clerk, War Department.....		2, 414 95
<i>From interest on obligations of Nashville and Decatur Railroad Company.</i>		
W. Ramsey.....		1, 600 00
<i>From conscience-fund.</i>		
F. E. Spinner, Treasurer United States.....		8, 218 76
Carried forward.....		290, 376, 287 38

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$290, 376, 287 38	
<i>From rent of public buildings.</i>		
A. P. Blunt, assistant quartermaster.....	\$300 00	
S. I. Comley, Philadelphia, Pa.....	6, 170 33	
R. H. Clark, pay-director, United States Navy.....	175 00	
T. H. Hillhouse, assistant treasurer, New York.....	18, 925 00	
S. R. Harlow, marshal eastern district New York.....	1, 387 49	
P. Hornbrook, collector, Evansville, Ind.....	48 00	
L. Lee, collector, Norfolk, Va.....	330 00	
H. Potter, collector, Pensacola, Fla.....	120 00	
A. Putnam, collector, Middletown, Conn.....	200 00	
T. G. Troxel, lieutenant, United States Army.....	1 00	
C. P. Wallach, pay-inspector, United States Navy.....	250 00	
		27, 906 82
<i>From moneys received from individuals for expenses of surveys of public lands.</i>		
F. E. Spinner, Treasurer United States.....		77, 791 80
<i>From trust-fund—interest for support of free schools in South Carolina, act of March 3, 1873.</i>		
Secretary of the Treasury.....		7, 932 44
<i>From assessments upon owners for death on shipboard.</i>		
W. Booth, collector, Baltimore, Md.....	\$50 00	
S. I. Comley, collector, Philadelphia, Pa.....	30 00	
N. Patten, collector, Texas, Tex.....	10 00	
T. Russell, late collector, Boston, Mass.....	20 00	
T. P. Shannon, collector, San Francisco, Cal.....	80 00	
W. A. Simmons, collector, Boston, Mass.....	10 00	
		200 00
<i>From rent of Government property purchased direct-tax sale.</i>		
W. R. Cloutman, collector internal revenue, 2d district, South Carolina.....	\$3, 191 13	
A. A. Knight, collector internal revenue, 2d district, Florida.....	117 70	
R. F. Patterson, collector internal revenue, 8th district, Tennessee.....	45 00	
		3, 353 83
<i>From wages of seamen forfeited by desertion.</i>		
J. A. P. Allen, collector, New Bedford, Mass.....	\$19 00	
T. Russell, late collector, Boston, Mass.....	340 02	
W. A. Simmons, collector, Boston, Mass.....	25 53	
		384 55
<i>From prize-cases due captors.</i>		
L. R. Tuttle, assistant treasurer United States.....		718, 982 52
<i>Re-imbursements to United States for salaries of store-keepers in internal-revenue bonded warehouses.</i>		
James Freeland, collector 1st district internal revenue, New York.....	\$40 00	
F. E. Spinner, Treasurer United States.....	14, 940 64	
C. B. Wilkinson, collector 6th district, Missouri.....	240 56	
G. S. Williamson & Co.....	708 00	
		15, 929 20
<i>Redemption of property under act of June 8, 1872.</i>		
W. A. Richardson, Secretary of the Treasury.....	\$3, 778 91	
F. E. Spinner.....	728 79	
		4, 507 70
<i>From rebate of interest.</i>		
P. Negley, assistant treasurer, Baltimore, Md.....	\$2 80	
F. E. Spinner, Treasurer United States.....	5, 468 10	
		5, 470 90
<i>From re-imbursements to the United States for moneys appropriated under act of March 3, 1873, for relief of Josiah Morris and J. F. Johnson, for cotton illegally seized.</i>		
Comptroller of the Currency.....		10, 678 15
<i>From tax circulation of national banks.</i>		
F. E. Spinner, Treasurer United States.....		7, 030, 038 17
<i>From bribes to United States officers.</i>		
C. A. Arthur, collector, New York, N. Y.....	\$20 00	
J. A. Holtzclaw, collector internal revenue, 4th district, Georgia.....	75 00	
		95 00
Carried forward.....		298, 279, 558 46

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

	Brought forward.....	\$298, 279, 558 46	
	<i>From fees on letters-patent.</i>		
Commissioner of Patents.....		714, 760 19	
	<i>From copyright fees.</i>		
A. R. Spofford, librarian.....		14, 413 91	
	<i>From wrecked and abandoned property.</i>		
E. C. Banfield, Solicitor of the Treasury.....	\$50 00		
J. E. Joseph.....	50 00		
D. Rumley, late collector, Wilmington, N. C.....	219 63		
J. E. Slaughter.....	50 00		
F. E. Spinner, Treasurer United States.....	8, 056 20		
		8, 425 83	
	<i>From proceeds of sale of property acquired under internal-revenue laws, section 4, act of March 2, 1867.</i>		
W. J. Landrum, collector internal revenue, 8th district, Kentucky.....	\$222 00		
A. A. Knight, collector internal revenue, 8th district, Florida.....	241 00		
R. F. Patterson, collector internal revenue, 8th district, Tennessee.....	350 00		
F. S. Rice, collector internal revenue, 25th district, New York.....	133 83		
A. Savage, collector internal revenue, Idaho.....	100 00		
		1, 046 83	
	<i>From tax on seal-skins.</i>		
Alaska Commercial Company.....		327, 081 25	
	<i>From sale of seal-skins taken by Government agents, section 6, act July 1, 1870.</i>		
C. A. Arthur, collector, New York, N. Y.....		29, 529 17	
	<i>From deduction of bullion-deposits.</i>		
T. C. Acton, Superintendent United States Mint.....	13, 681 93		
C. J. Cowles, assayer branch mint, Charleston, S. C.....	98 25		
James Pollock, Superintendent United States Mint.....	1, 267 35		
		15, 047 53	
	<i>From profits on coinage.</i>		
T. C. Acton, Superintendent United States Mint.....	\$51, 843 96		
F. D. Hetrich, superintendent United States branch mint, Carson, Nev.....	35, 000 00		
H. R. Linderman, Director United States Mint.....	41 84		
O. H. La Grange, superintendent branch-mint, San Francisco, Cal.....	106, 351 41		
James Pollock, Superintendent United States Mint.....	113, 799 35		
J. F. L. Schermier, assayer United States Mint.....	563 98		
A. Walters.....	322 65		
		307, 923 19	
	<i>From interest on debts due the United States.</i>		
C. A. Arthur, collector, New York, N. Y.....	80 82		
James Atkins, collector, Savannah, Ga.....	83 94		
H. M. Aiken, clerk eastern district Tennessee.....	81 47		
T. Ambrose, clerk southern district Ohio.....	162 68		
G. P. Bowen, clerk southern district Illinois.....	18 81		
George Bliss, United States attorney.....	142 10		
E. C. Banfield, Solicitor United States.....	66 30		
W. M. Bateman, United States attorney.....	87 60		
R. C. Bellville, clerk United States court.....	73 31		
S. Conant, United States marshal southern district Florida.....	89 83		
G. R. Fox, clerk United States court.....	25 45		
M. P. Fillmore, clerk northern district New York.....	1, 414 13		
J. D. Howland, clerk United States court.....	387 57		
D. W. Houston, marshal district Kansas.....	18 61		
A. Q. Keasby, United States attorney district New Jersey.....	441 92		
Kansas Pacific Railroad.....	222 06		
R. N. Lane, late stamp-agent.....	661 04		
S. C. McCandless, clerk United States court.....	54 08		
W. Patrick, United States attorney.....	26 77		
W. A. Spencer, clerk United States court.....	55 41		
W. S. Tongue, United States marshal.....	161 37		
G. C. Wharton, United States attorney.....	219 48		
N. Webb, United States attorney district Maine.....	202 77		
		4, 777 52	
	<i>From premium on the sale of coin.</i>		
F. E. Spinner, treasurer United States.....		5, 037, 665 22	
	<i>From consular receipts.</i>		
J. H. Ela, Fifth Auditor, for moneys belonging to the estate of A. Izquillide, a deceased American citizen.....	270 14		
	Carried forward.....	270 14	304, 740, 229 10

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$270 14	\$304, 740, 229 10
R. A. Edes, consul, Bahia, for moneys belonging to the estate of William T. Harris, a deceased American citizen.....	1, 132 44	
J. M. Hinds, consul, Rio Janeiro, for moneys belonging to the estate of E. J. Marshall, a deceased American citizen.....	31 16	
George Pomutz, consul, St. Petersburg, for moneys belonging to the estate of Clair Miller, a deceased American citizen.....	27 57	
J. Russell, vice-consul, Madeira, for moneys belonging to the estate of J. Wilson, a deceased American citizen.....	25 85	
F. E. Spinner, Treasurer United States, for moneys belonging to the estate of Harold Walner, a deceased American citizen.....	71 74	
F. E. Spinner, Treasurer United States, for moneys belonging to the estate of A. W. Enigrew, a deceased American citizen.....	53 34	
F. Schutz, consul, Rotterdam, for moneys belonging to the estate of A. J. Amble, a deceased American citizen.....	80 80	
William Thompson, consul, Southampton, for moneys belonging to the estate of D. Turner, a deceased American citizen.....	49 98	
D. J. Williamson, consul, Callao, for moneys belonging to the estate of R. D. Kennedy, a deceased American citizen.....	671 21	
		2, 414 23
<i>From internal and coastwise and intercourse fees.</i>		
S. B. Noyes, late acting collector, Fernandina, Fla.....		452 51
<i>From profits on coinage of 1, 2, 3, and 5 cent pieces.</i>		
James Pollock, Director of Mint.....		125, 000 00
<i>From redemption of certain lands in Florida under the direct-tax laws.</i>		
F. E. Spinner, Treasurer of United States.....		4, 126 00
<i>From amount due N. L. Pierce, 3d district of Massachusetts, as member of Forty-third Congress, 1st session, prior to December 1, 1873, returned to the United States as a donation, he having received pay as mayor of Boston up to that time.</i>		
N. L. Pierce, M. C.....		3, 145 60
<i>For relief of sick, disabled, and destitute seamen.</i>		
S. I. Comley, collector, Philadelphia, Pa.....	\$150 00	
S. T. Jones, clerk eastern district of New York.....	200 00	
		350 00
<i>From difference in pay of members of Congress under act of March 3, 1873, and the pay, mileage, and allowances, by prior laws, to December 4, 1873.</i>		
William Lawrence, M. C.....	\$1, 510 00	
F. E. Spinner, Treasurer of United States.....	10, 417 84	
		11, 927 84
<i>From amount received by bequest of the late James Hamilton, of Carlisle, Pa., to be carried to the Smithsonian fund account, February 8, 1867.</i>		
Joseph Henry, secretary Smithsonian Institution.....		1, 000 00
<i>From interest on Nashville and Chattanooga Railroad bonds in compromise of a debt.</i>		
F. E. Spinner, Treasurer United States.....		20, 000 00
<i>From interest on Nashville and Decatur Railroad bonds in compromise of a debt.</i>		
W. Ramsey.....		1, 600 00
<i>From compromise of a suit of United States vs. 1,500 bales of cotton, act of July 13, 1861.</i>		
W. B. Galbreath.....		5, 000 00
<i>From moneys saved for the Government out of dispatch-bag found in Paris.</i>		
T. Hillhouse, assistant treasurer United States.....		5, 535 51
<i>From interest on bonds taken in compromise of a suit United States vs. East Tennessee, Virginia and Georgia Railroad Company.</i>		
T. Hillhouse, assistant treasurer, New York.....		7, 600 00
<i>From salary paid William Whiting as a member of Forty-third Congress, returned by his executors on account of his having rendered no service.</i>		
W. G. Russell and A. Firth, executors.....		1, 875 00
<i>From donations toward liquidating the public debt.</i>		
F. E. Spinner, Treasurer United States.....		87
<i>From sale of property under fifth section act July 17, 1862.</i>		
F. W. DeKlyne, clerk in United States court.....		26, 377 67
Carried forward.....		304, 956, 634 33

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$304,956,634 33	
<i>From salary accruing to Senator from Massachusetts from March 12, 1874, to May 7, 1874.</i>		
F. E. Spinner, Treasurer United States.....		684 93
<i>From interest on Nashville and Chattanooga Railroad Company bonds taken in compromise of a suit.</i>		
F. E. Spinner, Treasurer United States.....		20,000 00
<i>From miscellaneous sources.</i>		
R. W. Allen, paymaster United States Navy.....	\$24 89	
C. Chase, acting assistant quartermaster.....	6	
William E. Dove, acting assistant quartermaster.....	10	
F. L. Davies, assistant quartermaster.....	1 43	
E. French, late assistant disbursing clerk, Treasury Extension.....	53 29	
M. P. Fillmore, clerk northern district New York.....	630 70	
J. M. Ingalls, assistant quartermaster.....	56	
H. Inman, assistant quartermaster.....	4 80	
E. W. Murphy, late collector internal revenue, 2d district, Missouri.....	62	
Mr. Mulligan.....	100 00	
Capt. W. H. Nash, commissary sergeant.....	582 70	
F. E. Spinner, Treasurer United States.....	28 94	
S. Smith, paymaster United States Army.....	17	
W. S. Scribner, late secretary of Montana.....	5 23	
G. C. Wharton, attorney district of Kentucky.....	2 43	
J. H. Willard, lieutenant of engineers, United States Navy.....	29	
		1,436 21
<i>From United States legal-tenders.</i>		
F. E. Spinner, Treasurer United States.....		120,403,889 00
<i>From coin certificates.</i>		
T. Hillhouse, assistant treasurer, New York.....	\$6,405,100 00	
F. E. Spinner, Treasurer United States.....	74,712,680 46	
		81,117,780 46
<i>From fractional currency.</i>		
F. E. Spinner, Treasurer United States.....		41,434,916 00
<i>From funded loan of 1881.</i>		
F. E. Spinner, Treasurer United States.....		115,800,750 00
<i>From certificates of deposits.</i>		
F. E. Spinner, Treasurer United States.....		80,515,000 00
<i>From consols of 1867.</i>		
F. E. Spinner, Treasurer United States.....		200 00
		744,251,290 93
To which add war civil repayment.....		59
		744,251,291 52
Add unavailables received from S. J. Sherlock.....		1,038 78
		744,252,330 30
Deduct unavailables due by T. Sanford, report 188,343.....	\$10,625 54	
Deduct unavailables due by John T. Mason, report 186,477.....	3,104 64	
		13,730 18
		744,238,600 12

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

LEGISLATIVE.

Senate.

Salary and mileage of Senators	\$485,263 44
Salaries officers and employés of Senate	134,426 98
Salaries temporary clerks of Senate	10,706 73
Salary telegraph-operator	489 25
Contingent expenses Senate:	
Stationery and newspapers	2,984 80
Stationery for committees, &c.	5,000 00
Clerks to committees, pages, &c.	71,033 96
Fuel for heating-apparatus	9,551 80
Furniture and repairs	14,000 00
Labor	28,050 35
Folding documents	7,522 35
Packing-boxes	740 00
Horses and carriages	6,315 00
Miscellaneous items	39,644 17
Additional pay to reporters	7,636 12
Salaries of Capitol police	30,941 55
Postage	100 00
	<hr/> 854,406 50

From which deduct the following excess of repayments:
 Joint Select Committee on Alleged Outrages in Southern States \$1 50
 Investigation in regard to senatorial election in Kansas ..1,798 21

1,799 71

Total expenditures for United States Senate \$352,606 79

House of Representatives.

Salaries and mileage of members and Delegates	2,216,427 63
Salaries officers and employés House of Representatives	228,014 73
Contingent expenses House of Representatives:	
Clerks to committees, &c.	27,043 03
Folding documents	100,000 00
Fuel	9,982 03
Horses and carriages	7,753 50
Furniture and repairs	15,997 00
Packing-boxes	3,020 00
Laborers	50 10
Newspapers and stationery	28,793 94
Stationery for committees	4,764 80
Pages and mail-boys	14,495 00
Pay to reporters	31,250 00
Miscellaneous items	49,402 35
Salaries of Capitol police	32,151 93
Joint Select Committee to Inquire into the Affairs of the District of Columbia	16,000 00
Topographical survey of Capitol grounds	3,000 00
	<hr/> 2,788,146 04

From which deduct the following excess of repayment:
 Investigation in regard to elections in Kansas, Louisiana, and
 Nebraska \$6,630 87 || Contingent expenses House of Representatives—cartage | 359 80 |

6,990 67

Total expenditures House of Representatives 2,781,155 37

Congressional Printer.

Salaries office of Congressional Printer	13,914 00
Contingent expenses office of Congressional Printer	4,826 80
Public printing	1,428,062 41
Paper for public printing	277,847 03
Public binding	17,012 56
Lithographing, engraving, &c.	23,000 00
Reporting and publishing debates in Congress	23,613 88
	<hr/> 1,788,276 68

Total expenditures Congressional Printer 1,788,276 68

Library of Congress.

Salaries Library of Congress	28,287 52
Increase of Library of Congress	25,495 69
Contingent expenses of Library of Congress	1,998 33
Works of art for the Capitol	2,500 00
Plans for building library	4,200 00
Picture of naval victory, by W. H. Powell	905 00
	<hr/> 63,386 54

Total expenditures Library of Congress 63,386 54

Carried forward 5,485,425 39

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....		\$5,485,425 38
<i>Botanic Garden.</i>		
Salaries Botanic Garden.....	\$12,145 63	
Improving Botanic Garden.....	13,999 47	
Improving buildings Botanic Garden.....	18,998 60	
Total expenditures Botanic Garden.....		45,143 70
<i>Court of Claims.</i>		
Salaries of judges, &c., Court of Claims.....	\$29,061 15	
Pay of attorneys, witnesses, &c., Court of Claims.....	7 60	
Contingent expenses Court of Claims.....	3,000 00	
Reporting decisions Court of Claims.....	1,000 00	
Payment of judgments Court of Claims.....	378,567 10	
Total expenditures Court of Claims.....		411,635 85
<i>EXECUTIVE.</i>		
<i>Executive proper.</i>		
Salary of the President.....	\$50,000 00	
Salary of the Vice-President.....	9,105 55	
Salaries Executive office.....	15,267 39	
Contingent expenses Executive office.....	6,000 00	
Promoting the efficiency of the civil service.....	12,671 58	
Postage Executive office.....	251 00	
	93,325 52	
From which deduct the following excess of repayment: Conveying votes of electors for President and Vice-President.....	1,896 75	
Total expenditures Executive proper.....		91,428 77
<i>Department of State.</i>		
Salaries Department of State.....	\$84,909 42	
Publishing laws, Department of State.....	50,000 00	
Proof-reading, &c., Department of State.....	2,994 70	
Stationery, furniture, &c., Department of State.....	4,824 80	
Books and maps, Department of State.....	2,492 13	
Contingent expenses Department of State.....	29,000 00	
Salaries and expenses Southern Claims Commission.....	53,800 00	
Inquiries into depredations on Texan frontier.....	1,554 00	
Lithography.....	3,000 00	
Postage.....	24,012 04	
Additional salary disbursing clerk.....	583 80	
Total expenditures Department of State.....		257,470 89
<i>Foreign intercourse.</i>		
Salaries and expenses of United States and Spanish commission.....	\$12,437 35	
Salaries and expenses of United States and British claims commission.....	32,612 35	
Salaries United States and Mexican claims commission.....	20,144 96	
Contingent expenses United States and Mexican claims commission.....	8,138 33	
Tribunal of arbitration at Geneva.....	6,968 49	
Purchase of law library for legation at Japan.....	2,500 00	
Pay to government of Japan for rent of lands and buildings.....	5,703 25	
Survey of boundary between the United States and British possessions.....	160,000 00	
Salaries of ministers.....	372,394 02	
Salaries of secretaries of legation.....	33,005 69	
Salary of private amanuensis of minister to Great Britain.....	2,500 00	
Contingent expenses of foreign missions.....	86,535 91	
Salaries of consuls, &c.....	358,401 12	
Salaries of interpreters to consulates in China, Japan, and Siam.....	5,921 91	
Salaries of marshals for consular courts.....	7,253 60	
Expenses for interpreters, guards, &c., in Turkish dominions.....	2,683 46	
Contingent expenses United States consulates.....	100,330 49	
Prisons for American convicts.....	8,522 85	
Bringing home criminals.....	740 76	
Relief and protection of American seamen.....	40,454 01	
Rescuing shipwrecked American seamen.....	3,877 00	
Expenses under the neutrality act.....	500 00	
Scheldt dues.....	66,584 00	
Consular receipts.....	400 02	
Annual expenses of Cape Spartel light.....	228 00	
Industrial Exposition at Vienna.....	37,791 74	
Awards under fifteenth article of the treaty between the United States and Mexico.....	128,875 48	
Re-imbursement to R. S. Kendall, late consul at Strasburg.....	1,000 00	
Award by the Geneva tribunal.....	15,500,000 00	
	17,006,504 79	
From which deduct the following excess of repayment: Diplomatic and consular expenses in London, Paris, Berlin, and Madrid.....	161 09	
Total expenditures foreign intercourse.....		17,006,343 70
Carried forward.....		23,297,448 29

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$23,297,448 29
<i>Treasury Department.</i>	
Salaries office of Secretary of the Treasury.....	\$392,648 49
Supervising Architect.....	28,676 30
First Comptroller.....	73,995 90
Second Comptroller.....	134,867 93
Commissioner of Customs.....	48,779 41
First Auditor.....	57,288 48
Second Auditor.....	374,840 93
Third Auditor.....	288,173 73
Fourth Auditor.....	83,511 36
Fifth Auditor.....	60,301 48
Auditor of Treasury for Post-Office Department.....	281,924 43
Treasurer of United States.....	174,986 02
Register.....	79,014 85
Comptroller of the Currency.....	118,591 01
Commissioner of Internal Revenue.....	354,105 00
Light-House Board.....	13,097 11
Bureau of Statistics.....	65,288 06
Temporary clerks.....	39,333 88
Stationery for the Treasury Department.....	54,588 18
Contingent expenses Treasury Department.....	70,527 99
Fuel, lights, and miscellaneous items Treasury Department.....	53,000 00
Furniture and carpets for Treasury Department.....	50,542 08
Postage for Treasury Department.....	447,024 24
Examinations of national banks.....	2,924 11

Total expenditures Treasury Department..... 3,348,030 97

Independent Treasury.

Salaries office of assistant treasurer at Baltimore.....	\$23,354 20
Boston.....	34,197 11
Charleston.....	9,529 79
Depository at Chicago.....	16,109 57
Cincinnati.....	16,459 83
Louisville.....	5,420 00
Assistant treasurer at New Orleans.....	14,340 00
New York.....	144,284 10
Philadelphia.....	39,762 51
Depository at Pittsburgh.....	3,920 00
Assistant treasurer at Saint Louis.....	15,800 00
San Francisco.....	25,160 00
Depository at Santa Fé.....	4,640 00
Tucson.....	1,500 00
Designated depositories.....	7,891 02
Additional clerks Independent Treasury.....	5,098 53
Contingent expenses Independent Treasury.....	112,548 24
Salaries, &c., special agents Independent Treasury.....	3,000 00
Clerks and certificates of deposit, Independent Treasury.....	20,512 05

Total expenditures Independent Treasury..... 503,526 95

Mint, branches, and assay-offices.

Salaries Mint at Philadelphia.....	\$38,027 08
Wages of workmen Mint at Philadelphia.....	267,642 58
Contingent expenses Mint at Philadelphia.....	91,613 53
Freight on bullion, Mint at Philadelphia.....	4,028 01
Salaries branch mint at Carson City, Nev.....	17,746 70
Wages of workmen branch mint at Carson City, Nev.....	83,498 05
Contingent expenses branch mint at Carson City, Nev.....	53,190 30
Salaries branch mint at Charlotte, N. C.....	2,700 00
Wages of workmen branch mint at Charlotte, N. C.....	272 00
Contingent expenses branch mint at Charlotte, N. C.....	617 57
Salaries branch mint at Denver, Colo.....	9,679 35
Wages of workmen branch mint at Denver, Colo.....	15,291 00
Contingent expenses branch mint at Denver, Colo.....	5,379 16
Salaries branch mint at San Francisco, Cal.....	26,000 00
Wages of workmen branch mint at San Francisco, Cal.....	259,509 00
Contingent expenses branch mint at San Francisco, Cal.....	70,381 94
Salaries assay-office, Boise City, Idaho.....	5,400 00
Wages of workmen assay-office at Boise City, Idaho.....	3,000 00
Contingent expenses assay-office at Boise City, Idaho.....	1,500 00
Salaries assay-office, New York, N. Y.....	15,641 66
Wages of workmen assay-office at New York, N. Y.....	93,000 00
Contingent expenses assay-office at New York, N. Y.....	55,038 75
Recoinage of gold coin.....	148,000 00

Total expenditures Mint, branches, &c..... 1,267,147 68

Carried forward..... 28,416,153 89

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....		\$28,416,153 89
<i>Territorial governments.</i>		
Salaries governor, &c., Territory of Arizona.....	\$14,750 00	
Legislative expenses, Territory of Arizona.....	5,897 87	
Contingent expenses, Territory of Arizona.....	1,375 00	
Salaries governor, &c., Territory of Colorado.....	14,333 79	
Legislative expenses, Territory of Colorado.....	21,009 65	
Contingent expenses, Territory of Colorado.....	1,000 00	
Salaries governor, &c., Territory of Dakota.....	14,938 86	
Legislative expenses, Territory of Dakota.....	1,359 42	
Contingent expenses, Territory of Dakota.....	1,000 00	
Salaries governor, &c., Territory of Idaho.....	15,000 00	
Contingent expenses, Territory of Idaho.....	1,000 00	
Salaries governor, &c., Territory of Montana.....	15,000 00	
Legislative expenses, Territory of Montana.....	20,000 00	
Contingent expenses, Territory of Montana.....	1,000 00	
Salaries governor, &c., Territory of New Mexico.....	16,000 00	
Legislative expenses, Territory of New Mexico.....	22,162 70	
Contingent expenses, Territory of New Mexico.....	1,000 00	
Salaries governor, &c., Territory of Utah.....	15,149 45	
Legislative expenses, Territory of Utah.....	19,764 40	
Contingent expenses, Territory of Utah.....	967 52	
Salaries governor, &c., Territory of Washington.....	15,000 00	
Legislative expenses, Territory of Washington.....	21,350 33	
Contingent expenses, Territory of Washington.....	1,004 74	
Salaries governor, &c., Territory of Wyoming.....	15,148 35	
Legislative expenses, Territory of Wyoming.....	17,940 76	
Contingent expenses, Territory of Wyoming.....	1,000 00	
Salaries, government of the District of Columbia.....	26,636 85	
Total expenditures territorial governments.....		300,789 69
<i>Coast Survey.</i>		
Survey of the Atlantic and Gulf coasts.....	\$410,000 00	
Survey of the western coast.....	260,000 00	
Geodetic surveying.....	36,000 00	
Vessels for Coast Survey.....	125,000 00	
Publishing observations.....	10,000 00	
Total expenditures Coast Survey.....		841,000 00
<i>Public buildings.</i>		
Building for State, War, and Navy Departments.....	\$865,770 14	
Branch-mint building at San Francisco, Cal.....	560,145 76	
Branch-mint building at San Francisco, purchase of a site.....	17,163 66	
Treasury building, Washington, D. C.....	34,000 00	
Post-office and subtreasury, Boston, Mass.....	430,108 51	
Post-office and court-house, New York.....	1,353,255 22	
Post-office and court-house, Indianapolis, Ind.....	52,352 69	
Court-house, Madison, Wis.....	3,355 94	
Court-house and post-office, Omaha, Nebr.....	51,000 00	
Court-house and post-office, Columbia, S. C.....	98,024 32	
Court-house and post-office, Little Rock, Ark.....	25,626 00	
Court-house and post-office, Utica, N. Y.....	160,843 62	
Court-house and post-office, Philadelphia, Pa.....	42,071 50	
Court-house and post-office, Trenton, N. J.....	56,344 01	
Court-house and post-office, Jersey City, N. J.....	72 00	
Court-house and post-office, Dover, Del.....	10,360 85	
Court-house and post-office, Parkersburgh, W. Va.....	35,188 42	
Court-house and post-office, Raleigh, N. C.....	18,078 77	
Court-house and post-office, Atlanta, Ga.....	20 90	
Court-house and post-office, Covington, Ky.....	30,515 75	
Court-house and post-office, Lincoln, Nebr.....	3,984 05	
Total expenditures public buildings.....		3,848,282 41
<i>Treasury miscellaneous.</i>		
Expenses of national currency.....	\$127,722 53	
Re-issuing national currency.....	45,023 50	
Expenses of national loan.....	1,878,569 55	
Plates, paper, special dies, &c.....	937 80	
Refunding national debt.....	702,726 85	
Suppressing counterfeiting and fraud.....	119,612 22	
Collecting mining statistics.....	15,000 00	
Vaults, safes, and locks for public buildings.....	153,683 00	
Plans for public buildings.....	4,986 84	
Expenses of inquiry respecting food-fishes.....	5,000 00	
Carried forward.....	3,053,267 29	33,406,225 99

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$3, 053, 267 29	\$33, 406, 225 99
Illustrations for report on food-fishes.....	1, 000 00	
Propagation of food-fishes.....	20, 000 00	
Defending claims for cotton seized.....	10, 626 53	
Salaries steamboat-inspection service.....	169, 000 00	
Contingent expenses steamboat-inspection service.....	53, 109 75	
Repayment for lands sold for direct taxes.....	44, 147 91	
Expenses of Smithsonian Institution.....	39, 000 00	
Return of proceeds of captured and abandoned property.....	2, 545, 375 45	
Collection of captured and abandoned property, records, and evidence respecting same.....	14, 573 00	
Refunding taxes illegally collected.....	478 36	
Refunding moneys erroneously received and covered into the Treasury.....	436 28	
Refunding proceeds of cotton seized.....	122, 627 03	
Unprovided claims.....	1, 250 00	
Telegraph to connect the Capitol with the Departments.....	8, 000 00	
Repairs City Hall building.....	2, 500 00	
Refunding moneys for lands redeemed.....	462 03	
Inquiries into causes of steamboat explosion.....	60, 000 00	
Purchase of the interest of the District of Columbia in the City Hall building.....	75, 000 00	
Refunding to national-banking associations excess of duties.....	419 59	
Expenses of board of health of District of Columbia.....	61, 570 00	
Payment of teachers of public schools of Washington, D. C.....	97, 740 50	
Improvement of streets, avenues, &c., around Government property.....	913, 497 26	
Trust-fund interest for support of free schools in South Carolina.....	6, 800 00	
Payment for coin, nickels, &c., destroyed at Chicago.....	65, 944 76	
	7, 366, 825 74	
From which deduct the following excess of repayment:		
Outstanding liabilities.....	53, 034 26	
Total expenditures Treasury miscellaneous.....		7, 313, 791 48
<i>War Department.</i>		
Salaries office of Secretary of War.....	\$53, 944 16	
Contingent expenses office of Secretary of War.....	11, 999 53	
Salaries office of Adjutant-General.....	158, 274 61	
Contingent expenses office of Adjutant-General.....	17, 992 74	
Salaries office of Quartermaster-General.....	171, 518 99	
Contingent expenses office of Quartermaster-General.....	9, 995 12	
Salaries office of Commissary-General.....	34, 647 75	
Contingent expenses office of Commissary-General.....	5, 998 71	
Salaries office of Surgeon-General.....	17, 378 69	
Contingent expenses office of Surgeon-General.....	7, 995 17	
Salaries office of Paymaster-General.....	71, 703 95	
Contingent expenses office of Paymaster-General.....	4, 996 63	
Salaries office of Chief of Engineers.....	24, 818 85	
Contingent expenses office of Chief of Engineers.....	3, 500 00	
Salaries office of Chief of Ordnance.....	24, 108 75	
Contingent expenses office of Chief of Ordnance.....	2, 500 00	
Salaries Bureau of Military Justice.....	4, 729 99	
Contingent expenses Bureau of Military Justice.....	499 15	
Salaries office of Chief Signal-Officer.....	2, 800 00	
Salaries office of Inspector-General.....	1, 600 00	
Salaries superintendent, &c., War Department building.....	4, 570 00	
Contingent expenses War Department building.....	9, 997 20	
Salaries superintendent, &c., building corner Seventeenth and F-streets.....	4, 570 00	
Contingent expenses building corner Seventeenth and F streets.....	9, 986 13	
Salaries superintendent, &c., building corner Fifteenth and F streets.....	5, 290 00	
Contingent expenses building corner Fifteenth and F streets.....	10, 842 78	
Salaries of employes public buildings, &c., under chief engineer.....	48, 832 68	
Contingent expenses public buildings under chief engineer.....	2, 000 00	
Chain bridge.....	98, 000 00	
Fuel for center building Capitol, repairs navy-yard and upper bridges.....	7, 000 00	
Repairs, fuel, &c., Executive Mansion.....	40, 000 00	
Improvement and care of public grounds.....	129, 300 00	
Lighting, &c., Capitol, Executive Mansion, &c.....	60, 800 00	
Washington aqueduct.....	43, 600 00	
Support and treatment of transient paupers.....	14, 750 00	
Repairs of water-pipes and fire-plugs.....	10, 000 00	
Postage War Department.....	52, 581 35	
Copying papers.....	250 00	
Modification and repairs of building corner Seventeenth and F streets.....	25, 000 00	
Statue of General Rawlins.....	10, 000 00	
	1, 218, 373 98	
From which deduct the following excess of repayments:		
Additional clerk, &c., War Department.....	2, 243 56	
Total expenditures War Department.....		1, 216, 129 42
Carried forward.....		41, 936, 146 89

*General account of the receipts and expenditures, &c.—Continued.*BY EXPENDITURES.

Brought forward.....		\$41,936,146 89
<i>Navy Department.</i>		
Salaries office of Secretary of the Navy.....	\$37,171 21	
Contingent expenses office of Secretary of the Navy.....	4,985 85	
Salaries Bureau of Yards and Docks.....	12,723 00	
Contingent expenses Bureau of Yards and Docks.....	721 52	
Salaries Bureau of Equipment and Recruiting.....	11,941 20	
Contingent expenses Bureau of Equipment and Recruiting.....	746 07	
Salaries Bureau of Navigation.....	6,338 20	
Contingent expenses Bureau of Navigation.....	788 05	
Salaries Bureau of Ordnance.....	9,545 60	
Contingent expenses Bureau of Ordnance.....	793 27	
Salaries Bureau of Construction and Repair.....	12,956 00	
Contingent expenses Bureau of Construction and Repair.....	790 80	
Salaries Bureau of Steam Engineering.....	7,733 80	
Contingent expenses Bureau of Steam Engineering.....	800 00	
Salaries Bureau of Provisions and Clothing.....	14,813 85	
Contingent expenses Bureau of Provisions and Clothing.....	599 55	
Salaries Bureau of Medicine and Surgery.....	4,947 40	
Contingent expenses Bureau of Medicine and Surgery.....	400 00	
Salaries superintendent, &c., Navy Department building.....	5,290 00	
Contingent expenses Navy Department building.....	6,962 76	
Postage.....	16,139 00	
Total expenditures Navy Department.....		157,187 13
<i>Post-Office Department.</i>		
Salaries Post-Office Department.....	\$441,158 09	
Contingent expenses Post-Office Department.....	43,881 33	
Deficiency in postal revenues.....	4,214,044 71	
Steamship service between San Francisco, Japan, and China.....	375,000 00	
Steamship service between San Francisco and Sandwich Islands.....	12,500 00	
Steamship service between United States and Brazil.....	112,500 00	
Change of grade Post-Office building.....	6,313 33	
Rent of house 915 E street for use of Post-Office Department.....	4,480 86	
Postage Post-Office Department.....	800,000 00	
Total expenditures Post-Office Department.....		6,009,878 32
<i>Department of Agriculture.</i>		
Salaries Department of Agriculture.....	\$76,924 00	
Collecting agricultural statistics.....	12,500 00	
Purchase and distribution of valuable seeds.....	60,239 11	
Museum Department of Agriculture.....	3,600 00	
Furniture, cases, and repairs.....	4,700 00	
Library.....	1,100 00	
Laboratory.....	700 00	
Experimental garden.....	9,600 00	
Contingent expenses.....	11,200 00	
Improvement of grounds.....	13,300 00	
Postage.....	33,630 00	
Total expenditures Department of Agriculture.....		227,493 11
<i>Department of Justice.</i>		
Salaries.....	\$111,750 03	
Rent of building.....	16,999 99	
Contingent expenses.....	20,991 52	
Salaries to commissioners to codify the laws.....	12,000 00	
Salary warden of District of Columbia jail.....	2,000 00	
Defending claims under convention with Mexico.....	539 51	
Prosecution of crimes.....	42,024 00	
Defending suits and claims for seizure of captured and abandoned property.....	29,749 38	
Prosecution and collection of claims.....	6,374 13	
Current expenditures reform-school.....	7,646 79	
Support of convicts.....	7,518 95	
Postage.....	5,890 00	
Punishing violation of intercourse acts.....	6,897 75	
Total expenditures Department of Justice.....		270,382 05
<i>Judicial.</i>		
Salaries of justices, &c., Supreme Court.....	\$95,977 29	
Salaries of circuit judges.....	54,000 00	
Salaries of district judges.....	191,407 31	
Salaries of district attorneys.....	18,918 06	
Salaries of district marshals.....	11,747 70	
Salaries of justices and judges supreme court District of Columbia.....	20,500 00	
Expenses of United States courts.....	2,820,525 75	
Expenses and emoluments United States marshal, Utah.....	18,991 14	
Expenses Metropolitan police.....	204,500 00	
Total expenditures judicial.....		3,436,567 25
Carried forward.....		52,037,654 75

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....		\$52,037 654 75
<i>Relief accounts.</i>		
Relief of T. P. McMaines	\$2,456 52	
H. S. Wells	193,132 96	
W. H. Vesey	1,320 57	
J. W. Massey	400 00	
J. D. Young	1,009 00	
J. De Long	2,816 00	
J. Kaoblesch	5,241 28	
Burke & Kunkel	3,849 00	
Gold medal to G. F. Robinson	1,694 10	
Total expenditures reliefs		211,919 43
INTERIOR CIVIL LEDGER.		
<i>Interior Department.</i>		
Office of the Secretary:		
Salaries office of Secretary of the Interior	\$71,959 48	
Contingent expenses office of Secretary of the Interior	11,999 20	
Salaries of watchmen, Department of the Interior	21,358 28	
Fuel, lights, &c., Department of the Interior	18,200 00	
Repairs of building, Department of the Interior	14,000 00	
Rent of rooms for Pension-Office, &c.	16,000 00	
Packing, &c., congressional documents	7,000 00	
Rent of buildings, Interior Department	11,250 00	
Postage	90,132 90	
Total expenditures Secretary's Office		261,899 86
General Land-Office:		
Salaries General Land-Office	\$223,776 37	
Contingent expenses General Land-Office	29,999 84	
Total expenditures General Land-Office		253,776 21
Commissioner of Indian Affairs:		
Salaries office of Commissioner of Indian Affairs	\$60,560 90	
Contingent expenses Commissioner of Indian Affairs	4,999 68	
Total expenditures Commissioner of Indian Affairs		65,560 58
Commissioner of Pensions:		
Salaries office of Commissioner of Pensions	\$444,052 24	
Contingent expenses office of Commissioner of Pensions	75,048 72	
Total expenditures Commissioner of Pensions		519,100 96
Commissioner of Patents:		
Salaries office of Commissioner of Patents	\$468,868 12	
Contingent expenses office of Commissioner of Patents	100,000 00	
Copies of drawings, office of Commissioner of Patents	39,988 17	
Plates for Patent-Office Official Gazette	40,000 00	
Photo-lithographing	40,000 00	
Total expenditures Commissioner of Patents		688,856 29
Commissioner of Education:		
Salaries office of Commissioner of Education	\$17,561 07	
Contingent expenses office of Commissioner of Education	17,210 00	
Total expenditures Commissioner of Education		34,771 07
Public lands:		
Salaries office of surveyor-general of Arizona	\$6,909 34	
Contingent expenses office of surveyor-general of Arizona	1,836 86	
Salaries office of surveyor-general of California	30,516 20	
Contingent expenses office of surveyor-general of California	6,301 30	
Salaries office of surveyor-general of Colorado	9,648 83	
Contingent expenses office of surveyor-general of Colorado	2,024 62	
Salaries office of surveyor-general of Dakota	8,273 60	
Contingent expenses office of surveyor-general of Dakota	2,270 82	
Salaries office of surveyor-general of Florida	5,667 06	
Contingent expenses office of surveyor-general of Florida	1,213 85	
Salaries office of surveyor-general of Idaho	7,042 82	
Contingent expenses office of surveyor-general of Idaho	2,170 42	
Salaries office of surveyor-general of Kansas	9,377 95	
Contingent expenses office of surveyor-general of Kansas	1,947 24	
Salaries office of surveyor-general of Louisiana	5,098 90	
Contingent expenses office of surveyor-general of Louisiana	2,715 87	
Salaries office of surveyor-general of Minnesota	11,051 37	
Contingent expenses office of surveyor-general of Minnesota	1,918 35	
Salaries office of surveyor-general of Montana	8,749 01	
Contingent expenses office of surveyor-general of Montana	2,537 58	
Carried forward.....	127,272 04	54,073,539 15

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward	\$127,272 04	\$54,073,539 15
Salaries office of surveyor-general of Nebraska and Iowa	9,725 00	
Contingent expenses office of surveyor-general of Nebraska and Iowa	1,817 57	
Salaries office of surveyor-general of Nevada	9,300 00	
Contingent expenses office of surveyor-general of Nevada	3,488 66	
Salaries office of surveyor-general of New Mexico	9,705 62	
Contingent expenses office of surveyor-general of New Mexico	1,979 05	
Salaries office of surveyor-general of Oregon	7,280 00	
Contingent expenses office of surveyor-general of Oregon	1,951 81	
Salaries office of surveyor-general of Utah	7,308 90	
Contingent expenses office of surveyor-general of Utah	1,540 60	
Salaries office of surveyor-general of Washington Territory	8,927 45	
Contingent expenses office of surveyor-general of Washington Territory	2,021 59	
Salaries office of surveyor-general of Wyoming	9,993 32	
Contingent expenses office of surveyor-general of Wyoming	2,326 04	
Salary recorder of land-titles in Missouri	1,250 00	
Salaries and commissions of registers and receivers	357,303 74	
Contingent expenses of land-offices	39,783 41	
Expenses of depositing public moneys	4,787 18	
Depredations on public timber	2,985 90	
Repayments for lands erroneously sold	41,757 23	
Indemnity for swamp-lands purchased by individuals	10,859 05	
Five per cent. fund from sales of public lands in Nebraska	15,219 25	
Five per cent. fund from sales of public lands in Nevada	248 94	
Five per cent. fund from sales of public lands in Indiana	6,333 73	
Three per cent. fund from sales of public lands in Indiana	47 12	
Five per cent. fund from sales of public lands in Michigan	26,241 76	
Two per cent. fund from sales of public lands in Missouri	441 31	
Three per cent. fund from sales of public lands in Missouri	661 96	
Five per cent. fund from sales of public lands in Iowa	755 32	
Five per cent. fund from sales of public lands in Kansas	7,737 70	
Five per cent. fund from sales of public lands in Minnesota	14,413 61	
Total expenditures public lands		735,524 86
Surveying public lands:		
Surveying public lands in Arizona	\$14,909 08	
California	31,261 81	
Colorado	77,216 68	
Dakota	85,069 66	
Florida	11,593 44	
Idaho	33,063 05	
Kansas	58,798 23	
Louisiana	7,572 72	
Minnesota	47,027 43	
Montana	60,000 00	
Nebraska	69,644 47	
Nevada	49,189 28	
New Mexico	34,722 53	
Oregon	74,286 66	
Utah	22,738 73	
Washington Territory	73,961 48	
Wyoming	44,781 29	
Surveying eastern boundary of California	31,178 45	
Surveying southern boundary of Colorado	1,195 35	
Surveying northern boundary of Nevada	15,401 11	
Surveying southern boundary of Wyoming	22,056 61	
Survey between the 96th and 98th meridian, Indian Territory	36,806 45	
Survey of boundary between Idaho and Washington	5,400 00	
Survey in Oregon and appraisement of useless military reservations	12,275 91	
Survey of exterior boundary of Indian reservations	199,632 02	
Examination of public surveys	1,360 45	
Deposits by individuals for expenses of surveying public lands	95,050 26	
Report of the survey of the Colorado of the West	10,000 00	
Geological survey of Territories	45,000 00	
Total expenditures surveying public lands		1,271,193 15
Public works:		
Capitol extension	\$79,000 00	
Extension of Capitol grounds	14,950 00	
Paving roadway, sidewalks, and curbing in the District of Columbia	1,737 66	
Buildings and grounds of Government Hospital for the Insane	41,000 00	
Grounds Columbia Institution for the Deaf and Dumb	10,697 46	
Smithsonian Institution building	27,000 00	
Buildings and grounds Reform School of the District of Columbia	15,000 00	
Jail for the District of Columbia	190,034 17	
Grading Capitol grounds	110,000 00	
Elevator in Senate wing of Capitol	10,000 00	
Refitting hall of House of Representatives	30,000 00	
Penitentiary building Washington Territory	38,075 90	
Carried forward	565,495 19	56,080,257 16

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$567, 495 19	\$56, 080, 237 16
From which deduct the following excess of repayments:		
Government Printing-Office building.....	2, 074 77	
Total expenditures public works.....		565, 420 42
Miscellaneous:		
Current expenses Government Hospital for the Insane.....	\$135, 000 00	
Columbia Institution for Deaf and Dumb.....	48, 000 00	
Columbia Hospital for Women and Lying-in Asylum.....	23, 500 00	
National Soldiers' and Sailors' Orphans' Home.....	15, 000 00	
Preservation of collections, Smithsonian Institution.....	15, 000 00	
Expenses of eighth census.....	105, 560 89	
Support of Children's Hospital.....	5, 000 00	
Sisterhood of Saint John's.....	25, 000 00	
Maryland Institute for the Blind.....	2, 350 00	
Purchase of Statutes at Large.....	7, 000 00	
Statistical atlas of the United States.....	17, 500 00	
Re-imbursement to marshals for expenses of ninth census.....	3, 280 75	
	407, 191 64	
From which deduct the following excess of repayments:		
Expenses of ninth census.....	211 27	
Salaries and expenses Metropolitan police.....	7 21	
	218 48	
Total miscellaneous expenditures.....		406, 973 16
<i>Relief accounts.</i>		
Relief of Edward Jarvis.....		1, 500 00

CUSTOMS APPROPRIATION LEDGER.

Customs service.

Collecting revenue from customs.....	\$7, 319, 487 88	
Unclaimed merchandise.....	2, 422 52	
Refunding moneys erroneously received and covered into the Treasury.....	14, 017 56	
Repayment to importers, excess of deposits.....	4, 272, 702 53	
Debentures or drawbacks, bounties or allowances.....	1, 301, 977 98	
Refunding duties to extend the warehousing system.....	17, 786 53	
Refunding duties per fourth section act March 3, 1871.....	5, 013 88	
Refunding proceeds of cotton seized.....	57, 613 03	
Distributive shares of fines, penalties, and forfeitures.....	317, 981 12	
Refunding duty on tea and coffee.....	198 30	
Commissions to superintendents.....	12, 802 77	
Additional compensation to collectors.....	430 67	
Expenses revenue-cutter service.....	903, 601 83	
Construction revenue vessels.....	231, 838 13	
Furniture and repairs of same for public buildings.....	161, 337 83	
Fuel, lights, and water for public buildings.....	230, 225 45	
Pay of custodians and janitors.....	71, 041 95	
Defending suits respecting captured and abandoned property.....	7, 217 12	
Repairs and preservation of public buildings.....	240, 570 44	
Heating apparatus for public buildings.....	130, 623 10	
Metric standard of weights and measures.....	12, 000 00	
	15, 310, 890 62	
From which deduct the following excess of repayments:		
Building or purchase of such vessels as may be required for the revenue service.....	\$23, 881 34	
Buildings for seal-fisheries in Alaska.....	10 69	
	23, 892 03	
Total expenditures for customs service.....		15, 281, 998 59
<i>Marine hospital service.</i>		
Marine hospital service.....	\$409, 893 35	
From which deduct the following excess of repayments:		
Marine hospital, Chicago, Ill.....	\$24 56	
Detroit, Mich.....	831 65	
	856 21	
Total expenditures marine hospital service.....		409, 037 14
<i>Public buildings.</i>		
Custom-house, Portland, Me.....	\$3, 838 27	
Custom-house and post-office, Rockland, Me.....	35, 819 03	
Bath, Me.....	592 37	
Fall River, Mass.....	29, 656 65	
Carried forward.....	69 906 32	72, 745, 186 47

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$69,906 32	\$72,745,186 47
Custom-house and post-office, Boston, Mass.....	30,000 00	
Hartford, Conn.....	59,215 70	
Albany, N. Y.....	150,063 50	
Appraiser's store, Philadelphia, Pa.....	165,178 11	
Custom-house, Charleston, S. C.....	93,239 98	
New Orleans, La.....	104 00	
Custom-house and post-office, Cincinnati, Ohio.....	758,395 35	
Subtreasury, Chicago, Ill.....	1,085,253 05	
Custom-house, Evansville, Ind.....	47,158 00	
Knoxville, Tenn.....	115,185 24	
Custom-house and post-office, Port Huron, Mich.....	26,164 57	
Custom-house, Saint Louis, Mo.....	1,292,768 80	
Saint Paul, Minn.....	7,898 50	
Portland, Oreg.....	47,635 81	
Astoria, Oreg.....	23 00	
	3,951,389 93	
From which deduct the following excess of repayments:		
Custom-house and post-office, Newport, R. I.....	\$53 13	
Custom-house, Cairo, Ill.....	913 07	
Detroit, Mich.....	1,168 35	
	2,134 55	

Total expenditures public buildings..... 3,949 255 38

Light-House Establishment.

Cape Elizabeth light-station, Maine.....	\$20,000 00	
Day beacons, Maine.....	15,000 00	
Connimicut light-station, Rhode Island.....	3,000 00	
Race Rock light-station, Connecticut.....	29,964 51	
Southwest Lodge light-station, Connecticut.....	25,015 00	
Hart Island light-station, Long Island.....	1,000 00	
Hudson City light-station, New York.....	20,000 00	
Block Island light-station, Long Island, N. Y.....	27,089 22	
Sandy Hook light-station, New York.....	5,000 00	
Thirty-Mile Point light-station, New York.....	2,500 00	
Stratford Shoals light-station, New York.....	15,053 59	
Hereford Inlet light-station, New Jersey.....	19,485 30	
Christiana Buoy Depot light-station, Delaware.....	5,000 00	
Ship John Shoals light-station, Delaware.....	1,000 00	
Bulk-Head light-station, Delaware.....	1,000 00	
Crop Lodge light-station, Delaware.....	1,000 00	
Thomas Point shoal, Maryland.....	5,273 66	
Bodie's Island light-station, North Carolina.....	3 43	
Currituck Beach light-station, North Carolina.....	26,643 67	
Hatteras Inlet light-station, North Carolina.....	13,000 00	
Hunting Island light-station, North Carolina.....	40,123 75	
Morris Island light-station, North Carolina.....	45,307 46	
Tyber Knoll light-station, Georgia.....	8,090 00	
Alligator Reef light-station, Florida.....	5,000 00	
Sand Island light-station, Alabama.....	5,000 00	
Horn Island Pass light-station, Mississippi.....	22,000 00	
Trinity Shoals light-station, Louisiana.....	11,829 00	
Timbalier light-station, Louisiana.....	16,652 75	
Atachafaga fog-signal, Louisiana.....	7,200 00	
Matagorda light-station, Texas.....	2,000 00	
Ashtabula light-station, Ohio.....	1,000 00	
Grape Point light-station, Illinois.....	14,723 00	
Holland light-station, Lake Michigan, Michigan.....	4,000 00	
Pier-head beacon-lights on the lakes, Michigan.....	21,439 37	
Petit Point au Sable light-station, Lake Michigan, Michigan.....	6,677 36	
Light-station between White-fish Point and Grand Island Harbor, Lake Superior, Michigan.....	13,347 10	
Spectacle Reef light-station, Michigan.....	26,725 83	
Eagle River light-station, Lake Superior, Michigan.....	10,740 83	
Manistee light-station, Michigan.....	714 41	
L'Anse light-station, Michigan.....	10,000 00	
Isle Royal light-station, Michigan.....	5,000 00	
Marquette light-station, Michigan.....	4,000 00	
Port Austin light-station, Michigan.....	5,923 20	
Sannard's Rock light-station, Michigan.....	10,000 00	
Outer Island light-station, Wisconsin.....	20,000 00	
Poverty Island light-station, Wisconsin.....	18,000 00	
Twin River Point light-station, Wisconsin.....	30,000 00	
Point Fermin light-station, California.....	18,500 00	
Hueneme Point light-station, California.....	19,992 41	
Carguinas Straits light-station, California.....	8,677 95	
Pedras Blancas light-station, California.....	40,093 75	
Point Montara light-station, California.....	10,000 00	
Carried forward.....	700,316 55	76,694,441 85

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward	\$700,816 55	\$76,694,441 85
Humboldt light-station, California	7,000 00	
Point au Sable light-station, California	32,843 95	
Columbia River light-station, Oregon	1,770 69	
Point no Point light-station, Wash.	1,770 69	
Preserving life and property from shipwrecked vessels	165,167 42	
Preserving life and property from shipwrecked vessels, contingent ex- penses	14,996 90	
Supplies of light-houses	305,356 58	
Repairs and incidental expenses of light-houses	226,119 35	
Salaries keepers of light-houses	529,342 04	
Seamen's wages, repairs, &c.	183 20	
Expenses of light-vessels	207,274 70	
Expenses of buoyage	344,725 97	
Expenses of fog-signals	50,711 38	
Inspecting lights	2,000 00	
Light-house tender, 10th district	89,000 00	
	<u>2,679,079 42</u>	

From which deduct the following excess of repayments:

Burnt Coal Harbor light-station, Maine	\$63 43	
Whale's Back light-house, New Hampshire	1,189 15	
Romer Shoal beacon, New York	24	
Fair Haven light-station, New York	90 10	
Light-house on Barber's Point, New York	116 80	
Princess Bay light-station, New York	75 60	
Presque Isle light-station, Pennsylvania	69 21	
Mispillion River light-station, Delaware	1 00	
Shipping Point light-station, Chesapeake Bay, Maryland	4,051 45	
Day beacons, Potomac River, Maryland	1,870 30	
Dutch Gap Canal light-station, Virginia	603 67	
Florida Reef beacons, Florida	5 98	
Calcasieu light-station, Louisiana	1,222 86	
Point Aux Herbes light-station, Louisiana	1 18 88	
Proctorsville light-station, Louisiana	4,014 90	
Cleveland light-station, Ohio	3,129 00	
Cape Foulweather light-station, Oregon		
	<u>18,532 68</u>	

Total expenditures Light-House Establishment..... 2,660,546 74

Relief accounts.

Relief of Martin Hoff, C. Doerr, and George Gebhart	\$3,235 20	
J. Parmenter	1,237 19	
W. B. Thomas	59,968 28	

Total expenditures for reliefs..... 64,440 67

Internal revenue.

Expenses of assessing and collecting internal revenue	\$4,573,086 89	
Stamps, papers, and dies	553,924 90	
Stamps, papers, and dies, transfer account	239,396 99	
Punishment for violation of internal-revenue laws	20,287 13	
Allowance or drawback	33,004 29	
Refunding taxes illegally collected	225,653 29	
Redemption of stamps	62,816 72	
Compensation of persons employed in insurrectionary States	673 37	
Refunding moneys erroneously received and covered into the Treasury	455 00	
Relief of John Paine	410 00	
Richard H. Swift	4,080 24	
W. A. Saylor	1,871 53	
N. McKay, assignee	6,574 00	
	<u>5,722,164 35</u>	
Total expenditures for civil, miscellaneous, and foreign inter- course	<u>*85,141,593 61</u>	

MILITARY ESTABLISHMENT.

Pay Department.

Pay of the Army	\$11,010,568 84	
Pay of the Military Academy	195,899 64	
Bounty to volunteers, their widows and legal heirs	1,097,838 81	
Bounty under act July 28, 1866, and subsequent acts	256,249 63	
Payment of expenses under reconstruction acts	853 87	
Pay of two and three year volunteers	859,379 12	
Collection and payment of bounty prize-money and other claims of col- ored soldiers and sailors	60,000 00	
Carried forward	<u>13,510,789 91</u>	

* Including award of Geneva tribunal, \$15,500,000.

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$13,510,789 91	
From which deduct the following excess of repayments:		
Mileage.....	\$47,406 19	
Pay in lieu of clothing for officers' servants.....	101 36	
Pay to discharged soldiers for clothing not drawn.....	131 54	
Subsistence of officers.....	1,956 14	
Forage for officers' horses.....	68 13	
Pay of volunteers.....	8 40	
Bounty to volunteers and regulars on enlistment.....	700 45	
		50,372 21
Total expenditures Pay Department.....		13 460 417 70
Commissary Department.		
Subsistence of the Army.....		2,299,923 27
Quartermaster's Department.		
Regular supplies, Quartermaster's Department.....	\$4,428,169 02	
Incidental expenses.....	1,297,676 23	
Barracks and quarters.....	1,805,518 46	
Transportation of the Army and its supplies.....	3,918,115 06	
Transportation of officers and their baggage.....	20,260 65	
Horses for cavalry and artillery.....	348,447 32	
Clothing, camp and garrison equipage.....	1,505,454 57	
Preservation of clothing and equipage.....	50,000 00	
Keeping, transporting, and supplying prisoners of war.....	123,941 36	
National cemeteries.....	284,850 15	
Headstones for graves in national cemeteries.....	50 00	
Gunboats on western rivers.....	650 00	
		13,783,332 82
From which deduct the following excess of repayments:		
Heating and cooking stoves.....	\$138 24	
Expense of sales of stores and material.....	22 50	
		160 74
Total expenditures Quartermaster's Department.....		13,783 172 03
Medical Department.		
Medical and Hospital Department, (regular).....	\$148,580 22	
Medical and Hospital Department, (transfer).....	73,251 49	
Construction and repair of hospitals.....	82,104 74	
Medical Museum and library.....	10,000 00	
Medical and surgical history and statistics.....	35,000 00	
Providing for the comfort of sick and discharged soldiers.....	829 10	
Total expenditures Medical Department.....		349 765 55
Ordnance Department.		
Ordnance service.....	\$199,036 44	
Ordnance, ordnance stores and supplies.....	754,098 01	
Manufacture of arms at national armories.....	99,994 34	
Arming and equipping the militia.....	796,017 56	
Armament of fortifications.....	473 20	
Testing heavy rifled ordnance.....	210,857 50	
Arsenals.....	49,518 50	
Rock Island arsenal.....	544,100 00	
Detroit arsenal.....	105 63	
Benicia arsenal.....	50,044 72	
Springfield armory.....	23,500 00	
		2,727,745 90
From which deduct the following excess of repayments:		
Purchase of arms for volunteers and regulars.....	\$41 18	
Contingencies of arsenals.....	76 10	
Watertown arsenal.....	26 25	
Frankfort arsenal.....	1 99	
Charleston arsenal.....	87 50	
Saint Louis arsenal.....	495 13	
Baton Rouge arsenal.....	3 60	
		732 35
Total expenditures Ordnance Department.....		2,727,013 55
Military Academy.		
Current and ordinary expenses.....	\$68,181 58	
Miscellaneous items and incidental expenses.....	14,936 25	
Buildings and grounds.....	36,408 06	
Carried forward.....	119,525 89	32,620,292 15

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES

Brought forward	\$119,525 89	\$32,620 292 15
From which deduct the following excess of repayment:		
Re-imbursing cadets for losses by fire	2 07	
Total Military Academy		119,523 23

Engineer Department.

Fortifications:

Fort Gorges, Me.	\$5,194 00
Fort Preble, Me.	39,999 20
Fort Scammel, Me.	49,649 93
Battery on Portland Head, Me.	32,477 96
Batteries in Portsmouth Harbor, N. H.	45,000 00
Fort Independence, Mass.	40,000 00
Fort Warren, Mass.	80,000 00
Fort Winthrop, Mass.	65,000 00
Battery on Long Island Head, Mass.	5,000 00
Fort Adams, R. I.	60,000 00
Fort on Dutch Island, R. I.	13,000 00
Permanent defenses in Narragansett Bay, R. I.	12,496 30
Fort Hamilton and additional batteries	40,000 00
Fort on site Fort Tompkins, N. Y.	42,561 12
Fort Schuyler, N. Y.	90,000 00
Fort on Willet's Point, N. Y.	61,808 50
Fort Wood, N. Y.	5,500 00
Battery Hudson, N. Y.	29,000 00
Battery at Finn's Point, opposite Fort Delaware, N. J.	47,000 00
Fort Mifflin, Pa.	69,276 01
New fort opposite Fort Delaware, Delaware shore.	48,902 25
Fort McHenry, Md.	31,000 00
Fort Washington, Maryland.	30,100 00
Fort Foote, Maryland.	30,500 00
Fortress Monroe, Virginia.	44,500 00
Fort Sumter, South Carolina.	40,000 00
Fort Moultrie, South Carolina.	37,357 04
Fort Pulaski, Georgia.	50,000 00
Fort Taylor, Florida.	37,000 00
Fort Jefferson, Florida.	50,000 00
Fort Jackson, Louisiana.	65,000 00
Fort Saint Philip, Louisiana.	50,000 00
Fort at San Diego, California.	35,000 00
Fort at Alcatraz Island, California.	50,000 00
Fort at Fort Point, California.	56,006 09
Fort at Lime Point, California.	62,300 00
Purchase of sites for sea-coast defenses.	25,951 60
Construction of sea-coast mortar-batteries.	32,616 97
Engineer depot at Willet's Point, N. Y.	11,000 00
Permanent platforms for modern cannon of large caliber.	30,000 00
Torpedoes for harbor defenses.	295,500 00
Trials with torpedoes.	10,000 00
Contingencies of fortifications.	138,907 56
Surveys for military defenses.	170,110 68
	2,264,684 61

From which deduct the following excess of repayment:

Fort Jackson, Ga.	693 39
------------------------	--------

Total expenditures fortifications

2,263,991 22

Improving harbors:

Improving harbor at Camden, Me.	\$9,000 00
Improving harbor at Portland, Me.	40,000 00
Improving harbor at Burlington, Vt.	29,145 99
Improving harbor at Swanton, Vt.	15,000 00
Improving harbor at Salem, Mass.	8,000 00
Improving harbor at Wareham, Mass.	15,000 00
Improving harbor at Boston, Mass.	141,000 00
Improving harbor at Duxbury, Mass.	11,976 00
Improving harbor at Plymouth, Mass.	3,000 00
Improving harbor at Provincetown, Mass.	3,000 00
Improving harbor at Edgartown, Mass.	15,000 00
Improving harbor at Hyannis, Mass.	10,000 00
Improving harbor at Newport, R. I.	8,500 00
Improving harbor at Block Island, R. I.	40,000 00
Improving harbor at Wickford, R. I.	5,000 00
Improving harbor breakwater at Block Island, R. I.	10,000 00
Improving harbor at New Haven, Conn.	35,000 00
Improving harbor at Bridgeport, Conn.	30,000 00
Improving harbor at Norwalk, Conn.	5,000 00
Improving harbor at Stonington, Conn.	25,000 00
Improving harbor at Waddington, N. Y.	6,700 00

Carried forward

465,321 99

35,003,807 19

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward	\$465,321 99	\$35,003,807 19
Improving harbor at Plattsburgh, N. Y.	5,000 00	
Improving harbor at Ogdensburg, N. Y.	3,092 72	
Improving harbor at Oswego, N. Y.	107,156 24	
Improving harbor at Little Sodus Bay, N. Y.	13,500 00	
Improving harbor at Pultneyville, N. Y.	10,800 00	
Improving harbor at Rondout, N. Y.	22,500 00	
Improving harbor at Oak Orchard, N. Y.	10,673 73	
Improving harbor at Olcott, N. Y.	10,200 00	
Improving harbor at Buffalo, N. Y.	45,000 00	
Improving harbor at Dunkirk, N. Y.	30,000 00	
Improving harbor at mouth of Black River, New York ..	4,600 00	
Improving harbor at Erie, Pa.	8,000 00	
Improving harbor at Wilmington, Del.	5,000 00	
Improving harbor at Ice Harbor, New Castle, Del.	15,500 00	
Repair of pier at Ice Harbor, New Castle, Del.	5,000 00	
Constructing pier in Delaware Bay, near Lewes, Del.	8,000 00	
Improving harbor at Cambridge, Md.	5,000 00	
Improving harbor at Baltimore, Md.	200,000 00	
Improving harbors at Washington and Georgetown, D. C. ..	5,000 00	
Improving harbor at Savannah, Ga.	65,000 00	
Improving harbor at Cedar Keys, Fla.	545 00	
Improving harbor at Mobile, Ala.	100,712 27	
Improving harbor at Rocky River, Ohio.	1,000 00	
Improving harbor at Ashtabula, Ohio.	10,000 00	
Improving harbor at Grand River, Ohio.	13,664 59	
Improving harbor at Black River, Ohio.	14,003 75	
Improving harbor at Vermillion, Ohio.	9,000 00	
Improving harbor at Huron, Ohio.	3,300 00	
Improving harbor at Sandusky City, Ohio.	20,000 00	
Improving harbor at Toledo, Ohio.	85,000 00	
Improving harbor at Cleveland, Ohio.	1,000 00	
Improving harbor at Conneaut, Ohio.	400 00	
Improving harbor at Ludington, Mich.	20,000 00	
Improving harbor at Cheboygan, Mich.	15,000 00	
Improving harbor at Monroe, Mich.	10,000 00	
Improving harbor at Frankfort, Mich.	10,000 00	
Improving harbor at South Haven, Mich.	20,000 00	
Improving harbor at Saugatuck, Mich.	15,000 00	
Improving harbor at Grand Haven, Mich.	45,000 00	
Improving harbor at Black Lake, Mich.	12,000 00	
Improving harbor at White River, Mich.	7,000 00	
Improving harbor at Pent Water, Mich.	15,000 00	
Improving harbor at Manistee, Mich.	15,000 00	
Improving harbor at Marquette, Mich.	15,000 00	
Harbor of refuge on Lake Huron, Mich.	20,302 25	
Harbor of refuge at entrance of Sturgeon Bay Canal.	20,000 01	
Improving harbor at Michigan City, Ind.	50,000 00	
Improving harbor at Chicago, Ill.	90,000 00	
Improving harbor at Calumet, Ill.	20,000 00	
Improving harbor at Menomonee, Mich. and Wis.	25,000 00	
Improving harbor at Green Bay, Wis.	10,000 00	
Improving harbor at Port Washington, Wis.	15,000 00	
Improving harbor at Two Rivers, Wis.	25,000 00	
Improving harbor at Manitowoc, Wis.	20,000 00	
Improving harbor at Sheboygan, Wis.	10,000 00	
Improving harbor at Racine, Wis.	20,000 00	
Dredging Superior Bay.	79,636 00	
Improving harbor at San Francisco, Cal.	43,000 00	
Breakwater at Wilmington, Cal.	58,000 00	
Repairs of harbors on the Atlantic coast.	11 00	
Total expenditures harbor improvements.		2,007,919 57
Improving rivers:		
Improving Narraguagus River, Maine.	\$3,000 00	
Improving Sullivan River and Falls, Maine.	13,000 00	
Improving Machias River, Maine.	11,000 00	
Improving Richmond Island, Maine.	65,000 00	
Improving Kennebec River, Maine.	9,000 00	
Improving Saco River, Maine.	5,000 00	
Improving Penobscot River, Maine.	10,000 00	
Improving Cocheco River, New Hampshire.	17,000 00	
Improving Otter Creek, Vermont.	7,500 00	
Improving Merrimack River, Massachusetts.	25,000 00	
Improving Taunton River, Massachusetts.	10,000 00	
Improving Providence River, Rhode Island.	10,000 00	
Improving Pawtucket River, Rhode Island.	1,000 00	
Improving Pawcatuck River, Rhode Island.	10,000 00	
Improving Connecticut River, Connecticut.	73,000 00	
Carried forward.	269,500 00	37,011,726 76

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$269,500 00	\$37,011,726 76
Improving Housatonic River, Connecticut.....	10,000 00	
Improving Peconic River, New York.....	10,000 00	
Improving Hudson River, New York.....	32,000 00	
Improving East River and Hell-Gate, New York.....	160,000 00	
Improving East Chester Creek, New York.....	3,000 00	
Improving channel at mouth of Buffalo River, New York.....	20,000 00	
Improving Delaware River, New Jersey.....	18,500 00	
Improving Passaic River, New Jersey.....	32,000 00	
Improving South River, New Jersey.....	2,000 00	
Improving Cohansey Creek, New Jersey.....	8,000 00	
Improving Shrewsbury River, New Jersey.....	2,000 00	
Improving channel of Schuylkill River, Pennsylvania.....	41,499 67	
Improving Broadkill River, Delaware.....	10,000 00	
Improving Delaware River at Fort Mifflin Bar.....	29,500 00	
Improving Rappahannock River, Virginia.....	10,000 00	
Improving Nansemond River, Virginia.....	12,500 00	
Improving James River, Virginia.....	95,000 00	
Improving Monongahela River, Virginia.....	24,000 00	
Improving Appomattox River, Virginia.....	30,000 00	
Improving Nomoui Creek, Virginia.....	7,500 00	
Improving Occoquan River, Virginia.....	5,000 00	
Improving Elizabeth River, Virginia.....	15,000 00	
Improving Great Kanawha River, West Virginia.....	20,000 00	
Improving Cape Fear River, North Carolina.....	100,000 00	
Improving Roanoke River, North Carolina.....	10,000 00	
Improving channel in Charleston Harbor, South Carolina.....	12,000 00	
Improving Saint John's River, Florida.....	10,000 00	
Improving Yazoo River, Mississippi.....	35,000 00	
Improving mouth of Mississippi River, Louisiana.....	115,000 00	
Improving Ouachita River, Louisiana and Arkansas.....	46,000 00	
Removing raft in Red River, Louisiana.....	54,000 00	
Improving White and Saint Francis Rivers, Louisiana.....	41,000 00	
Improving Cypress Bayou, Texas.....	25,000 00	
Improving Osage River, Missouri.....	39,994 39	
Improving Tennessee River, Tennessee.....	70,000 00	
Improving Cumberland River, Tennessee.....	10,000 00	
Improving Ohio River.....	220,000 00	
Improving Falls of Ohio River and Louisville Canal.....	149,989 00	
Improving Wabash River, Indiana.....	50,000 00	
Improving Illinois River.....	95,000 00	
Improving Rock Island Rapids, Mississippi River.....	50,000 00	
Improving Saint Clair River, Michigan.....	15,000 00	
Improving Saint Clair Flats Canal, Michigan.....	2,346 03	
Improving mouth of Au Sable River, Michigan.....	4,980 50	
Improving Saint Mary's River and Saint Mary's Canal, Michigan.....	200,000 00	
Improving Fox and Wisconsin Rivers, Wisconsin.....	200,000 00	
Improving Des Moines Rapids, Mississippi River.....	400,000 00	
Improving Minnesota River, Minnesota.....	5,000 00	
Improving Falls of Saint Anthony and navigation of Mississippi River.....	20,000 00	
Improving Upper Willamette River, Oregon.....	1,500 00	
Improving Upper Columbia River, Oregon.....	9,000 00	
Improving Lower Willamette and Columbia Rivers, Oregon.....	10,793 36	
Removing obstructions in Willamette River, Oregon.....	9,206 64	
Improving Mississippi River.....	219,000 00	
Improving Upper Mississippi.....	15,000 00	
Improving Mississippi, Missouri, and Arkansas Rivers.....	120,988 00	
Examinations and surveys on northwestern lakes.....	15,331 12	
Surveys of northern and northwestern lakes.....	164,368 48	
Examinations, surveys, and contingencies of rivers and lakes.....	91,093 71	
Examinations and surveys on western and northwestern rivers.....	85 61	

3,503,676 51

From which deduct the following excess of repayments:

Improving Town Creek, South Carolina.....	\$56 05
Improving Ashepoo River, South Carolina.....	56 05
Improving Willamette River, Oregon.....	5 02
Military and geographical surveys west of Mississippi River.....	133 72

250 84

Total expenditures improving rivers, &c.....

3,503,425 67

Miscellaneous:

Expenses Commanding General's Office.....	4,941 85
Expenses of recruiting.....	77,266 88
Contingencies Adjutant-General's Office.....	3,557 41
Signal-Service.....	12,448 97
Establishing signal-stations at light-houses and life-saving stations.....	30,000 00
Observation and report of storms.....	341,825 00
Traveling expenses of California and Nevada volunteers.....	34,285 56
Traveling expenses of First Michigan Cavalry.....	959 86
Commutation of rations to prisoners of war in rebel States.....	7,000 00

Carried forward.....

512,285 53

40,515,452 43

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward	\$512,285 53	\$40,515,152 43
Support of Freedmen's Hospital and Asylum, Washington, D. C.	51,284 90	
Support of Bureau of Freedmen, Refugees, and Abandoned Lands, (transfer account)	24,432 00	
Horses and other property lost in the military service	105,359 76	
Reimbursing Kentucky for militia expenses during the rebellion	64,927 57	
Refunding to States expenses incurred in raising volunteers	64,477 03	
Transportation, services, and supplies of Oregon and Washington volunteers, 1855 and 1856	11,224 63	
Pay of Oregon and Washington volunteers, 1855 and 1856	5,047 60	
Suppressing Indian hostilities in Montana	86,343 00	
Contingencies of the Army, (regular)	72,064 74	
Contingencies of the Army, (transfer)	5,422 34	
Secret-service fund, (transfer)	22,602 15	
Expenses of military convicts	61,005 00	
Bronze equestrian statue of Lieutenant-General Winfield Scott	2,000 00	
Allowance for reduction of wages under eight-hour law	72,426 76	
Claims of loyal citizens for supplies furnished during the rebellion	132,025 24	
Collecting, drilling, and organizing volunteers	171,032 50	
Military road from Santa Fe to Fernandez de Taos, N. Mex.	25,000 00	
Telegraph from San Diego, Cal., to Prescott and Tucson, Ariz.	50,311 80	
Rogue River Indian war	31,168 29	
	<u>1,562,440 84</u>	

From which deduct the following excess of repayments:

Draft and substitute fund	\$2,836 11	
Appliances for disabled soldiers	6,533 88	
Medals of honor for distinguished services	4,595 50	
Expenses of arbitration between the United States and Green Bay and Mississippi Canal Company	201 65	
	<u>14,167 14</u>	
Total miscellaneous expenditures		1,548,273 70

Reliefs:

Compensation to D. R. Hazzard	\$1,420 00	
Compensation to J. L. S. Jones	4,000 00	
Compensation to Rev. George Morrison	150 00	
Heirs at law and next of kin of J. B. Armstrong, deceased	11,711 96	
William Johnson	130 00	
Charity Lodge No. 111, F. & A. M., Harper's Ferry, W. Va.	767 39	
Estates of Abel Gilbert and William Gerrish	26,250 00	
G. W. Standefer	600 00	
William Stoddard, late assistant quartermaster United States Volunteers	360 00	
G. S. Wright, administrator	2,758 45	
Heirs of Seth Lamb	490 00	
E. H. Calvert	1,500 00	
J. M. McPike	19,473 50	
Victor Mylius	1,912 29	
Persons suffering from the overflow of Mississippi River	150,000 00	
Heirs of Col. William Northedge	7,500 00	
East Tennessee University	18,500 00	
J. D. Hale	3,425 00	
	<u>250,950 59</u>	

From which deduct the following excess of repayment:

Loyal citizens of Loudoun County, Virginia	449 50	
	<u>250,501 09</u>	
Total expenditures for reliefs		250,501 09
Total expenditures military establishment		<u>42,313,927 32</u>

INTERIOR—(PENSIONS.)

Army pensions	\$29,159,390 21	
Pensions war 1812	1,140 39	
	<u>29,160,530 60</u>	

From which deduct the following excess of repayments:

Army pensions to invalids	\$78,091 10	
Army pensions to widows and others	7,784 96	
Navy pensions	10,364 82	
Navy pensions to invalids	14,536 02	
Navy pensions to widows and orphans	11,339 04	
	<u>122,115 94</u>	

Total expenditures of pensions

29,038,414 66

INTERIOR—(INDIANS.)

Salaries and allowances:		
Pay of superintendents and Indian agents	\$325,764 47	
Pay of subagents	2,215 00	
Pay of interpreters	37,562 89	
Pay of temporary clerks to superintendents	6,000 00	
Pay of clerk to superintendent in California	5,300 00	

Total expenditures salary and allowances

173,342 06

Carried forward

29,211,756 72

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$29,211 756 72
Fulfilling treaties with:	
Apaches, Kiowas, and Comanches.....	\$64,829 40
Assinaboines.....	22,574 93
Blackfeet, Bloods, and Piegans.....	27,586 41
Calapooias, Molallas, and Clackamas, of Willamette Valley.....	3,785 86
Cheyennes and Arapahoes.....	62,742 79
Chickasaws.....	3,000 00
Chippewas, Bois Forte band.....	14,110 80
Chippewas of Lake Superior.....	33,151 37
Chippewas of the Mississippi.....	43,943 63
Chippewas of the Mississippi and Pillager and Lake Winnebagoishish bands of Chippewas.....	11,680 00
Chippewas, Pillager, and Lake Winnebagoishish bands.....	23,085 48
Chippewas of Red Lake and Pembina tribe of Chippewas.....	36,725 60
Chippewas of Saginaws, Swan Creek, and Black River.....	7,916 28
Choctaws.....	30,032 89
Confederated tribes and bands in Middle Oregon.....	13,059 53
Creeks.....	84,318 40
Crows.....	104,090 71
Delawares.....	30,000 00
D'Wamish and other allied tribes in Washington.....	14,792 34
Flatheads and other confederated tribes.....	19,444 04
Gros Ventres.....	32,116 35
Iowas.....	2,875 00
Kansas.....	10,000 00
Kickapoos.....	13,695 53
Klamaths and Modocs.....	12,156 52
Makahs.....	8,435 79
Menomonees.....	13,482 55
Mixed Shoshones, Bannacks, and Sheep-eaters.....	20,694 44
Miamies of Eel River.....	1,083 11
Miamies of Indiana.....	10,534 08
Miamies of Kansas.....	7,650 00
Molels.....	3,000 00
Navajoes.....	54,225 93
Nez Percés.....	30,574 60
Nisqually Puyallup and other tribes and bands.....	9,183 47
Northern Cheyennes and Arapahoes.....	43,536 25
Omahas.....	23,931 20
Osages.....	23,641 05
Ottos and Missourias.....	8,812 87
Pawnees.....	56,518 34
Poncas.....	20,343 84
Pottawatomies.....	34,868 48
Pottawatomies of Huron.....	400 00
Quapaws.....	2,660 00
Qui-nai-elts and Quil-leh-utes.....	8,100 00
River Crows.....	22,106 15
Rogue Rivers.....	3,187 15
Sacs and Foxes of the Mississippi.....	52,877 60
Sacs and Foxes of the Missouri.....	7,878 00
Seminoles.....	31,009 00
Senecas.....	2,660 00
Senecas of New York.....	23,805 00
Senecas and Shawnees.....	2,060 00
Senecas, Shawnees, Quapaws, Peorias, Wyandotts, <i>et al.</i>	1,687 66
Shawnees.....	16,521 51
Shoshones, eastern, western, northwestern, and Goship bands.....	29,222 98
Shoshones and Bannacks.....	67,609 31
Six Nations of New York.....	4,111 63
Sioux of different tribes, including Santee Sioux of Nebraska.....	1,787,628 17
Sioux of Yankton tribe.....	21,289 50
Sisseton, Wahpeton, and Santee Sioux of Lake Traruse and Devil's Lake.....	83,279 88
S'Kallams.....	10,000 00
Snakes, Waac-pah-pe tribe.....	1,200 00
Tabeguache-Muache, Capote, Weeminuche-Yampa, Grand River, and Uintah bands of Utes.....	70,156 23
Umpquas, Cow Creek band.....	550 00
Umpquas and Calapooias, of Umpqua Valley, Oregon.....	2,450 00
Utahs, Tabeguache band.....	18,341 51
Walla-Walla, Cayuse, and Umatilla tribes.....	19,700 00
Winnebagoes.....	45,694 12
Yakamas.....	24,400 00
	3,452,778 26
From which deduct the following excess of repayment:	
Ottawas and Chippewas of Michigan.....	9,555 88
Total expenditures fulfilling treaties with Indians.....	3,443,222 38
Carried forward.....	32,654,979 10

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward		\$32,654,979
Fulfilling treaties with, (proceeds of lands:)		
Cherokees, (proceeds of school-lands)	\$605 01	
Cherokees, (proceeds of lands)	140,334 86	
Cherokees, (proceeds of Osage diminished reserve lands in Kansas, transfer)	175,000 00	
Creeks, (proceeds of lands)	8 99	
Iowas, (proceeds of lands)	134 90	
Kansas, (proceeds of lands)	5,887 09	
Kaskaskias, Peorias, Weas, and Piankeshaws, (proceeds of lands)	24 84	
Kickapoos, (proceeds of lands)	13,612 95	
Menomonees, (proceeds of lands)	1,773 56	
Ottos and Missourias, (proceeds of lands)	970 75	
Pottawatomies, (proceeds of lands)	225,808 59	
Sacs and Foxes of the Mississippi, (proceeds of lands)	983 65	
Shawnees, (proceeds of lands)	2 24	
Stockbridges, (proceeds of lands)	16,069 80	
Winnebagoes, (proceeds of lands)	452 61	
Total expenditures proceeds of lands		581,669 84
Trust-fund—interest due:		
Cherokee national fund	\$74,631 45	
Cherokee school-fund	38,042 50	
Cherokee orphan-fund	17,153 53	
Chickasaw national fund	73,141 36	
Chippewa and Christian Indians	2,798 46	
Choctaw general fund	27,480 91	
Creek orphans	6,383 26	
Choctaw school-fund	3,636 77	
Delaware general fund	53,397 23	
Iowas	11,000 00	
Kansas schools	2,378 57	
Kaskaskias, Peorias, Weas, and Piankeshaws	6,210 03	
Kaskaskias, Peorias, Weas, and Piankeshaws school-fund	3,129 00	
Kickapoos, general fund	7,530 09	
Menomonees	10,164 71	
Osage schools	4,972 15	
Pottawatomies, education	8,224 05	
Pottawatomies, general fund	37 46	
Pottawatomies, mills	1,227 49	
Sacs and Foxes of the Missouri	1,130 00	
Sacs and Foxes of the Mississippi	1,465 09	
Senecas	1,715 81	
Senecas, Tonawanda band	13,473 48	
Senecas and Shawnees	894 44	
Shawnees	592 37	
Contingencies, (trust-funds)	1,577 65	
Interest due Cherokee Indians on lands sold to Osages	49,837 44	
Interest due Osage Indians on avails of diminished reserve lands in Kansas, 1873 and prior years	105,720 71	
Total expenditures interest due on trust-fund		527,850 01
Trust-fund stocks redeemed due:		
Cherokee national fund	\$1,500 00	
Cherokee school-fund	5,023 79	
Chippewa and Christian Indians	5,006 00	
Choctaw general fund	2,000 00	
Choctaw school-fund	19,000 00	
Creek orphans	1,657 47	
Delaware general fund	1,500 00	
Kansas school-fund	2,000 00	
Menomonees	9,000 00	
Osage school-fund	7,000 00	
Ottawas and Chippewas	10,000 00	
Pottawatomies education-fund	1,000 00	
Senecas and Shawnees	3,000 00	
Total expenditures trust-fund, &c.		67,681 26
Trust-fund bonds—proceeds of sale of—		
Cherokee orphan	\$3 93	
Chickasaw national	57 19	
Creek orphan	455 86	
Kaskaskia, Wea, Piankeshaw, and Peoria	84 08	
Ottawas of Blanchard's Fork and Roche de Boeuf	23,640 50	
Pottawatomie	11,119 11	
Total expenditures proceeds of sale trust-fund bonds		35,360 67
Carried forward		33,867,540 88

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward		\$33,867,540 88
Incidental expenses Indian service in—		
Arizona	\$67,297 29	
California	80,157 69	
Colorado	7,558 84	
Dakota	16,401 84	
Idaho	19,277 78	
Montana	21,040 03	
Nevada	22,288 07	
New Mexico	47,979 37	
Oregon	4,421 92	
Oregon and Washington	41,480 96	
Utah	31,790 18	
Washington	24,399 10	
Wyoming	3,333 96	
Total expenditures incidental expenses		387,427
General and miscellaneous expenses :		
Contingencies Indian Department	\$48,401 55	
Civilization of Indians	6,132 05	
Civilization of Winnebagoes	16,806 87	
Civilization fund	100,170 24	
Presents and provisions to Indians	9,882 06	
Vaccination of Indians	3,250 00	
Buildings at agencies and repairs	10,927 96	
Expenses of Indian commissioners	7,561 71	
Expenses of Indian delegations visiting Washington	13,544 43	
Expenses of a general council of Indians in the Indian Territory	11,500 00	
Payment for improvements made by claimants on Rogue River reserva- tions	309 33	
Payment to creditors of Upper and Lower bands of Sioux	67,559 23	
		296,045 43
From which deduct the following excess of repayments :		
Civilization of Indians—Central superintendency	\$1 51	
Presents to Indians	120 01	
Provisions for Indians	1,239 28	
Expenses Indian delegations visiting Washington, 1870	17 78	
Purchase wagons, teams, tools, &c., Northern superintendency	1 98	
Support of schools not otherwise provided for	3,883 87	
		5,264 43
Total expenditures general and miscellaneous expenses		290,781 00
Removing settlement, subsistence, and support of Indians :		
Colonizing and supporting the Wichitas and other affiliated bands	\$14,639 02	
Collecting and subsisting the Apaches in New Mexico	285,502 53	
Collecting and subsisting roving bands of Kickapoo and other Indians on border of Texas and Mexico	48,897 63	
Indian service in district of country leased from Choctaws	41 57	
Removal of Kansas Indians, (re-imbursable)	15,000 00	
Removal of stray bands of Winnebagoes and Pottawatomies in Wisconsin	28,661 85	
Removal of Winnebago Indians of Wisconsin to Indian Territory	21,147 88	
Removal and settlement of bands of the Chippewas of Lake Superior, (re-imbursable)	502 44	
Removal and subsistence of Indians in Oregon and Washington	57 00	
Settlement, subsistence, and support of Shoshones, Bannacks, and bands in Idaho and Southeastern Oregon	35,303 13	
Subsistence of friendly Indians	293 67	
Subsistence of the Arapahoes, Cheyennes, Apaches, Kiowas, Comanches, and Wichitas	168,484 42	
Subsistence and civilization of the Arickarees, Gros Ventres, and Mandans	67,783 43	
Subsistence and civilization of Arickarees, Gros Ventres, and Mandans at Fort Berthold agency, Dak.	1,513 10	
Subsisting the Sioux Indians on Milk River reservation	62,357 04	
Support and civilization of the Teton Sioux	184,439 24	
Civilization and subsistence of Indians on the Mathew reservation	43,057 64	
		1,013,199 59
From which deduct the following excess of repayment :		
Subsistence of the Great and Little Osages, (re-imbursable)	13,825 37	
Total expenditures removing, &c., of Indians		999,374 22
Surveys, improvements, and proceeds of reservations :		
Appraisal and sale of lands in Nebraska belonging to Omaha, Pawnee, Otoe, and Missouri, and the Sac and Fox tribes of Indians, (re-im- bursable)	\$19,385 91	
Carried forward	19,385 91	35,545,123 13

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward	\$19,385 91	\$35,545,123 13
Payment for improvements made by claimants on Rogue River reservation	59,866 87	
Surveying and allotting lands to the Indians at Grand Ronde reservation, Oreg.	165 00	
Survey of exterior boundaries of Indian reservations	83,566 53	
Survey of Indian reservations	15,775 99	
Locating the 96th meridian from Kansas to the Creek country	2,444 24	
Total expenditures surveys, improvements, &c		181,204 54
Insurance, transportation, and delivery of annuities and provisions to—		
Indians in Minnesota and Michigan	\$4,449 21	
From which deduct the following excess of repayment:		
Pawnees, Poncas, and Yankton Sioux	121 20	
Total expenditures insurance, &c		4,328 01
Reliefs:		
Maintenance and education of Helen and Heloise Lincoln		250 00
		35,730,905 68
From which deduct the following repayment where there has been no expenditure:		
Roads:		
Wagon-roads in Idaho, Montana, Dakota, and Nebraska		28 93
Total expenditures Interior Department, (pensions and Indians)		35,730,876 75

NAVY DEPARTMENT.

Naval Establishment:		
Pay of Marine Corps	\$1,007,238 93	
Provisions of Marine Corps	232,614 40	
Clothing of Marine Corps	328,437 98	
Fare of Marine Corps	30,856 00	
Military stores of Marine Corps	10,051 69	
Transportation and recruiting of Marine Corps	12,011 40	
Repairs of barracks of Marine Corps	12,934 01	
Forage for horses of Marine Corps	6,000 00	
Quarters for officers of Marine Corps	16,500 00	
Contingent for Marine Corps	25,000 00	
Naval Academy	124,477 88	
Naval Academy, contingent	64,000 00	
Buildings and grounds, Naval Academy	59,000 00	
Total expenditures Naval Establishment		1,929,122 29
Bureau of Yards and Docks:		
Navy-yard at Kittery, Me.	\$90,888 11	
Navy-yard at Boston, Mass.	124,689 54	
Navy-yard at Brooklyn, N. Y.	152,343 27	
Navy-yard at Philadelphia, Pa.	43,246 13	
Navy-yard at Washington, D. C.	75,523 71	
Navy-yard at Norfolk, Va.	75,238 04	
Navy-yard at Pensacola, Fla.	25,966 17	
Navy-yard at Mare Island, Cal.	481,738 72	
Naval station at League Island, Pa.	253,262 58	
Naval station at New London, Conn.	7,824 00	
Naval station at Key West, Fla.	6,511 62	
Naval station at Mound City, Ill.	99 82	
Naval asylum at Philadelphia, Pa.	58,014 14	
Gas-works at Kittery navy-yard, Me.	20,000 00	
Gas-works at Norfolk navy-yard, Va.	10,000 00	
Emergencies at naval stations	26,802 58	
Civil establishment, yards and docks	44,521 44	
Contingent, yards and docks	165,533 69	
General maintenance, yards and docks	838,346 21	
Floating iron dock	150,046 00	
Purchase of Gatling guns and ammunition	5,131 40	
Total expenditures yards and docks		2,655,727 17
Bureau of Equipment and Recruiting:		
Equipment of vessels	\$1,965,712 50	
Civil establishment, equipment and recruiting	30,799 57	
Contingent, equipment and recruiting	327,753 78	
Enlistment-bounties to seamen	13,456 27	
Total expenditures equipment and recruiting		2,337,722 12
Bureau of Navigation.		
Navigation and navigation supplies	\$187,176 29	
Civil establishment, navigation	12,604 82	
Carried forward	199,781 11	6,922,571 58

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$199,781 11.	\$6,922,571 58
Contingent, navigation.....	12,463 52	
Hydrographic work.....	76,763 61	
Naval Observatory.....	31,216 20	
Nautical almanac.....	24,053 50	
Nautical instruments.....	31,142 03	
Refracting telescope.....	16,953 00	
Tower for refracting telescope.....	7,499 60	
Purchase of instruments for observation of transit of Venus.....	44,742 66	
Surveying Tehuantepec and Nicaragua Ship-Canal.....	9,818 87	
Total expenditures Bureau of Navigation.....		444,434 10
Bureau of Ordnance:		
Ordnance and ordnance stores.....	\$1,120,327 09	
Civil establishment, Bureau of Ordnance.....	15,708 30	
Contingent, Bureau of Ordnance.....	1,255 96	
Torpedo-boats.....	175,689 62	
Magazine at New York.....	22,863 36	
Magazine at Philadelphia.....	2,665 36	
Magazine at Boston.....	2,441 95	
Magazine at Washington.....	60,509 55	
Magazine at Portsmouth.....	11,310 55	
Magazine at Mare Island.....	9,517 00	
Magazine at Pensacola.....	3,157 00	
Total expenditures, Bureau of Ordnance.....		1,425,445 74
Bureau of Construction and Repair:		
Construction and repair.....	\$5,634,539 56	
Civil establishment, Bureau of Construction and Repair.....	51,804 14	
Construction of eight steam vessels of war.....	2,127,175 90	
Protecting timber-lands.....	4,591 46	
Total expenditures, Bureau of Construction and Repair.....		7,818,111 06
Bureau of Steam Engineering:		
Steam machinery.....	\$2,735,599 87	
Civil establishment, Bureau of Steam Engineering.....	43,722 94	
Contingent, Bureau of Steam Engineering.....	17 76	
Total expenditures, Bureau of Steam Engineering.....		2,779,340 57
Bureau of Provisions and Clothing:		
Provisions Navy.....	\$1,953,019 21	
Clothing Navy.....	66,008 47	
Civil establishment, Bureau of Provisions and Clothing.....	44,916 15	
Contingent, Bureau of Provisions and Clothing.....	123,068 47	
Total expenditures, Bureau of Provisions and Clothing.....		2,187,012 30
Bureau of Medicine and Surgery:		
Surgeons' necessaries and appliances.....	\$87,006 27	
Repairs and improvements of hospitals.....	17,222 46	
Naval hospital fund.....	29,590 76	
Civil establishment, Bureau of Medicine and Surgery.....	141,389 97	
Contingent, Bureau of Medicine and Surgery.....	29,008 67	
Hospital at New York.....	52 25	
Hospital at Washington.....	56 40	
	304,686 78	
From which deduct the following repayment where there is no expenditure:		
Hospital at Mare Island.....	39	
Total expenditures, Bureau of Medicine and Surgery.....		304,686 39
Miscellaneous:		
Pay of the Navy.....	\$7,499,628 06	
Contingent, Navy.....	183,703 91	
Prize-money to captors.....	318,160 04	
Medals of honor.....	161 77	
Indemnity for lost clothing.....	3,858 66	
Payments on contracts prior to March 4, 1869.....	239,005 24	
Allowances and reduction of wages under eight-hour law.....	14,892 23	
Experimental breech-loading boat-howitzer.....	9,986 00	
Observation of the transit of Venus.....	32,328 14	
Payment to officers and crew of United States steamer Kearsarge.....	16,933 31	
Navy-pension fund.....	73,772 56	
Carried forward.....	8,392,339 92	21,881,601 74

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$8,392,339 92	\$21,581,601 74
Payment of shares on captures made by Admiral Farragut's fleet in Mississippi River.....	603,520 00	
Payment to captors of rebel steamer Sumter.....	100,000 00	
Relief of widows and orphans of officers, &c., of the Albany.....	216 00	
Relief of Benjamin Crawford.....	5,000 00	
Relief of Joseph Council.....	1,000 00	
	9,102,075 92	
From which deduct the following repayment where there has been no expenditure:		
Bounty for destruction of enemies' vessels.....	51,090 24	
Total expenditures miscellaneous.....		9,050,985 68
Total expenditures Navy Department.....		30,932,587 42

PUBLIC DEBT.

Interest:		
Certificates of indebtedness.....	\$27,020 00	
Three per cent. certificates.....	2,697 94	
Navy-pension fund.....	420,000 00	
Seven-thirties of 1861.....	46 22	
One-year notes of 1863.....	494 00	
Two-year notes of 1863.....	485 68	
Compound-interest notes.....	12,453 13	
Seven-thirties of 1864 and 1865.....	4,625 09	
Loan of 1846.....	30 00	
Loan of 1847.....	737 99	
Bounty-land scrip.....	6 00	
Loan of 1848.....	390 00	
Loan of 1858.....	1,000,625 00	
Funded loan of 1881.....	14,940,006 03	
Loan of February, 1861, (1881s).....	1,103,355 00	
Oregon war debt.....	55,860 00	
Loan of July and August, 1861, (1881s).....	11,333,082 00	
Five-twenties of 1862.....	13,421,048 62	
Loan of 1863, (1881s).....	4,487,670 00	
Ten-forties of 1864.....	9,734,490 22	
Five-twenties of March, 1864.....	85,098 33	
Five-twenties of June, 1864.....	3,723,376 90	
Five-twenties of 1865.....	9,700,971 27	
Consols of 1865.....	12,249,389 91	
Consols of 1867.....	18,692,940 02	
Consols of 1868.....	2,255,562 04	
Central Pacific stock.....	1,549,177 20	
Kansas Pacific stock, (U. P., E. D.).....	376,350 00	
Union Pacific stock.....	1,628,130 72	
Union Pacific stock, Central Branch.....	93,150 00	
Western Pacific stock.....	118,083 60	
Sioux City and Pacific stock.....	97,459 30	
Total expenditures for interest.....		107,119,815 21

Premiums:

Five-twenties of 1862.....	\$161,219 79	
Five-twenties of 1864.....	218,457 39	
Five-twenties of 1865.....	135,577 95	
Consols of 1865.....	360,964 62	
Consols of 1867.....	432,348 18	
Consols of 1868.....	86,505 62	
Total expenditures for premiums.....		1,395,073 55

Redemptions:

Certificates of deposits.....	\$53,485,000 00	
Coin certificates.....	97,752,680 46	
Three per cent. certificates.....	25,000 00	
Seven-thirties of 1861.....	150 00	
Old demand notes.....	3,235 00	
Legal-tender notes.....	94,403,889 00	
Fractional currency.....	40,352,985 77	
One-year notes of 1863.....	9,280 00	
Two-year notes of 1863.....	4,600 00	
Compound-interest notes.....	64,190 00	
Seven-thirties of 1864 and 1865.....	45,650 00	
Loan of 1847.....	400 00	
Bounty-land scrip.....	200 00	
Loan of 1858.....	19,606,000 00	
Five-twenties of 1862.....	94,109,450 00	
Five-twenties of March, 1864.....	1,345,100 00	

Carried forward..... 401,208,410 23 108,514,888 76

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$401,208,410 23	\$108,514,888 76
Five-twenties of June, 1864.....	8,473,300 00	
Five-twenties of 1865.....	2,933,100 00	
Consols of 1865.....	4,198,400 00	
Consols of 1867.....	4,300,350 00	
Consols of 1868.....	861,500 00	
Total expenditures, redemptions.....		422,065,060 23
Total expenditures public debt.....		530,579,948 99

RECAPITULATION.

Civil, miscellaneous, and foreign intercourse *	85,141,593 61	
War Department.....	42,313,927 22	
Navy Department.....	30,932,587 42	
Interior Department, (pensions).....	\$20,038,414 66	
Interior Department, (Indians)	6,692,462 09	
	35,730,876 75	
Interest on the public debt.....	107,119,815 21	
Premium on bonds.....	1,395,073 55	
Net ordinary expenditures.....	302,633,873 76	
Redemption of loans.....	422,065,060 23	
Total net expenditures.....	724,698,933 99	

* Including award of Geneva tribunal, \$15,500,000.

Statement of revenue collected from the beginning of the Government to June 30, 1874, from the following sources.

(By calendar years to 1843, and subsequently by fiscal years.)

Years.	Customs.	Internal revenue.	Direct taxes.	Postage.	Public lands.	Dividends and sales of bank stock and bonus.	Miscellaneous.	Net revenue.	Loans and Treasury notes, &c.	Total receipts.
From Mar. 4, 1789, to Dec. 31, 1791.	\$4,399,473 09						\$19,440 10	\$4,418,913 19	\$5,791,112 56	\$10,210,025 75
1792	3,443,070 85	\$208,942 81				\$8,028 00	9,918 65	3,609,960 31	5,070,206 46	8,740,766 77
1793	4,255,306 56	337,705 70		\$11,020 51		38,500 00	10,390 37	4,652,923 14	1,067,701 14	5,720,624 28
1794	4,801,065 28	274,089 62		29,478 49		303,472 00	23,799 48	5,431,904 87	4,609,196 78	10,041,101 65
1795	5,388,461 26	357,755 36		22,400 00		160,000 00	5,917 97	6,114,534 59	3,305,268 20	9,419,802 79
1796	6,567,987 94	475,289 60		72,909 84	\$4,836 13	1,240,000 00	16,506 14	8,377,529 65	362,600 00	8,740,329 65
1797	7,549,649 65	575,491 45		64,500 00	83,540 60	385,220 00	30,379 29	8,688,780 99	70,135 41	8,758,916 40
1798	7,106,061 93	644,357 95		39,500 00	11,963 11	79,920 00	18,692 81	7,900,495 80	308,574 27	8,209,070 07
1799	6,610,449 31	779,136 44		41,000 00		71,040 00	45,187 56	7,546,813 31	5,074,646 53	12,621,459 84
1800	9,080,932 73	809,396 55	\$734,223 97	78,000 00	443 75	71,040 00	74,712 10	10,848,749 10	1,602,435 04	12,451,184 14
1801	10,750,778 93	1,048,043 43	534,343 38	79,500 00	167,726 06	88,800 00	266,149 15	12,935,330 95	10,125 00	12,945,455 95
1802	12,438,235 74	621,898 89	206,565 44	35,000 00	183,628 02	1,327,560 00	177,905 86	14,995,793 95	5,597 36	15,001,391 31
1803	10,479,417 61	215,179 69	71,879 20	16,427 26	165,675 63		115,518 18	11,064,097 63		11,064,097 63
1804	11,098,565 33	50,941 29	50,198 44	26,500 00	487,526 00		112,575 53	11,826,307 38	9,532 64	11,835,840 02
1805	12,936,487 04	21,747 15	21,882 91	21,342 50	540,193 80		19,039 80	13,560,693 20	128,814 94	13,689,508 14
1806	14,667,698 17	20,101 45	55,763 86	41,117 67	765,245 73		10,004 19	15,559,931 07	48,897 71	15,608,828 78
1807	15,845,521 61	13,051 40	34,732 56	3,614 73	469,163 27		34,935 69	16,398,019 26		16,398,019 26
1808	16,363,550 58	8,210 73	19,159 21		647,939 06		21,802 35	17,060,661 93	1,882 16	17,062,544 09
1809	7,296,020 58	4,044 39	7,517 31		442,252 33		23,638 51	7,773,473 12		7,773,473 12
1810	8,583,309 31	7,430 63	12,448 68		696,548 82		24,476 84	9,384,214 28	2,759,992 25	12,144,206 53
1811	13,313,222 73	2,295 95	7,666 66	37 70	1,040,237 55		60,068 52	14,423,529 09	8,309 05	14,431,838 14
1812	8,958,777 53	4,903 06	85,039 22	85,039 70	41,125 47		9,801,132 76	12,837,900 00	22,639,032 76	40,524,844 95
1813	13,324,623 25	4,755 04	3,805 52	35,000 00	835,655 14		236,571 00	44,340,409 95	26,184,435 00	34,559,536 95
1814	5,998,772 08	1,662,984 82	2,219,497 36	45,000 00	1,135,971 09		119,399 81	11,181,625 16	35,264,320 78	50,961,237 60
1815	7,282,942 22	4,678,059 07	2,162,673 41	135,000 00	1,287,959 28		150,282 74	15,696,916 82	9,494,436 16	57,171,421 82
1816	36,306,874 88	5,124,708 31	4,253,635 09	149,787 74	1,717,985 03		123,994 61	47,676,985 66	734,542 59	33,833,592 33
1817	26,283,348 49	2,678,100 77	1,834,187 04	29,371 91	1,991,226 06	202,426 30	80,389 17	33,099,049 74	8,765 62	21,593,936 66
1818	17,176,385 00	955,270 20	264,333 36	20,070 00	2,606,564 77	520,000 00	37,547 71	21,585,171 04	2,291 00	24,605,665 37
1819	20,283,608 76	229,593 63	83,650 78	71 32	3,274,422 78	673,000 00	57,027 10	24,603,374 37	3,040,824 13	20,881,493 68
1820	15,005,612 15	106,260 53	31,586 82	6,465 95	1,635,871 61	1,000,000 00	54,872 49	17,840,669 55	5,000,324 00	19,573,703 72
1821	13,004,447 15	69,027 63	29,349 05	516 91	1,212,966 46	105,000 00	152,072 52	14,573,379 72		20,232,427 94
1822	17,589,761 94	67,665 71	20,961 56	602 04	1,803,981 54	297,500 00	452,355 15	20,232,427 94		20,540,666 26
1823	19,088,433 44	34,242 17	10,337 71	110 69	916,523 10	350,000 00	141,019 15	20,540,666 26		24,381,212 79
1824	17,878,325 47	34,663 37	6,201 96		984,418 15	330,000 00	127,603 60	19,381,212 79	5,000,000 00	26,840,858 02
1825	20,098,713 45	25,771 35	2,330 85	469 56	1,216,090 56	367,500 00	129,932 25	21,840,558 02		25,260,434 21
1826	23,341,331 77	21,589 93	6,638 76	300 14	1,393,785 09	402,500 00	94,288 52	25,260,434 21		22,966,363 96
1827	19,712,283 29	19,885 68	2,626 90	101 00	1,495,845 26	420,000 00	1,315,621 83	22,966,363 96		24,763,629 23
1828	23,205,523 64	17,451 54	1,218 81	20 15	1,018,308 75	455,000 00	65,106 34	24,763,629 23		24,827,627 38
1829	22,681,965 91	14,562 74	11,335 05	86 60	1,517,175 13	490,000 00	112,561 95	24,827,627 38		24,844,116 51
1830	21,922,391 39	12,160 62	16,980 59	55 13	2,329,356 14	490,000 00	73,172 64	24,844,116 51		

1831	24,224,441 77	6,933 51	10,506 01	561.02	3,210,815 48	490,000 00	583,563 03	28,526,820 82	28,526,820 82
1832	28,465,237 24	11,630 65	6,791 13	244 95	2,623,381 03	659,000 00	99,276 16	31,865,561 16	31,865,561 16
1833	29,032,508 91	2,759 09	394 12		3,967,682 55	610,285 00	334,796 67	33,948,426 25	33,948,426 25
1834	16,214,957 15	4,196 09	19 80	100 00	4,857,600 69	586,649 50	128,412 32	21,091,935 55	21,791,935 55
1835	19,391,310 59	10,459 48	4,263 33	893 00	14,757,600 75	569,280 82	696,279 13	35,439,087 10	35,439,087 10
1836	23,409,940 53	370 00		10 91	24,877,179 86	328,674 67	2,209,891 32	50,826,796 08	50,826,796 08
1837	11,169,290 39	5,493 84	1,687 70		6,776,236 52	1,375,965 44	5,562,190 80	24,890,864 69	27,883,853 84
1838	16,158,800 36	2,467 27			3,081,939 47	4,512,102 22	2,517,252 42	26,302,561 74	30,019,386 60
1839	23,137,924 81	2,553 32	755 22		7,076,447 35		1,265,068 91	30,023,966 68	*33,881,242 89
1840	13,490,502 17	1,682 25			3,292,285 58	1,774,513 80	874,662 28	19,442,646 08	25,032,193 59
1841	14,457,216 74	3,261 36			1,365,627 42	672,769 38	331,285 37	16,860,160 27	30,519,477 89
1842	18,187,908 76	495 00			1,335,797 52	56,912 53	383,895 44	19,965,009 25	34,773,744 60
1843 (to June 30)	7,046,843 91	103 25			897,818 11		286,235 99	8,231,001 26	20,782,410 45
1843-44	16,183,570 94	1,777 34			2,059,939 80		1,075,419 70	29,320,707 78	31,198,555 73
1844-45	27,528,112 70	3,517 12			2,077,022 30	5,000 00	328,201 78	29,941,853 90	29,941,853 90
1845-46	26,712,667 87	2,897 26			2,694,452 48		289,050 13	29,699,967 74	29,699,967 74
1846-47	23,747,864 66	375 00			2,498,355 20	4,340 39	186,467 91	26,437,403 16	55,338,168 52
1847-48	31,757,070 96	375 00			3,328,642 56	34,834 70	577,775 99	35,698,699 21	56,992,479 21
1848-49	28,346,738 82				1,688,950 55	8,955 00	676,424 13	30,721,077 50	59,796,892 08
1849-50	39,068,686 42				1,859,894 25		2,064,308 21	43,592,888 88	47,649,388 88
1850-51	40,017,567 92				2,352,305 30	260,243 51	924,922 60	52,555,039 33	52,762,704 25
1851-52	47,339,326 62				2,043,239 58	1,021 34	463,228 06	49,846,815 60	49,893,115 60
1852-53	58,931,865 52				1,667,084 99	31,466 78	553,313 02	61,483,730 31	61,500,102 81
1853-54	64,224,190 27				8,470,798 39		1,105,352 74	73,800,341 40	73,802,931 40
1854-55	53,025,794 21				11,497,049 07		827,731 40	65,350,574 68	65,351,374 68
1855-56	64,022,863 50				8,917,644 93		1,116,190 81	74,056,099 24	74,056,899 24
1856-57	63,875,905 05				3,829,486 64		1,259,920 88	68,965,312 57	68,969,212 57
1857-58	41,789,620 96				3,513,715 87		1,352,029 13	46,655,365 96	70,372,665 96
1858-59	49,550,416 04				1,756,687 30		1,454,596 24	52,761,099 58	81,758,557 30
1859-60	53,187,511 87				1,778,557 71		1,088,530 25	56,054,599 83	76,841,407 82
1860-61	39,582,125 64				870,658 54		1,023,515 21	41,476,299 39	83,371,640 13
1861-62	49,056,397 62				152,203 77		904,011 50	51,907,944 62	581,668,805 12
1862-63	69,059,642 40	37,640,787 95	1,795,331 73		167,617 17		3,735,794 37	112,088,945 50	889,373,652 51
1863-64	102,316,152 99	109,741,134 10	475,648 96		588,333 29		49,621,084 98	262,742,354 32	1,393,451,807 17
1864-65	84,928,260 60	209,464,215 25	1,200,573 03		996,553 31		26,503,183 73	323,092,785 92	1,805,938,250 82
1865-66	179,046,651 58	309,226,813 42	1,974,754 12		663,031 03		123,733,397 76	619,646,647 91	1,270,712,072 82
1866-67	176,417,810 88	266,027,537 43	4,200,233 70		1,163,575 76		42,103,024 57	489,912,182 34	1,300,339,092 63
1867-68	164,464,599 56	191,087,589 41	1,788,145 85		1,348,715 41		46,949,033 09	405,638,083 32	1,030,749,516 32
1868-69	180,048,426 63	158,356,460 86	765,685 61		4,020,344 34		127,754,900 50	370,945,817 94	609,623,899 00
1869-70	194,538,374 44	184,899,756 49	229,102 88		3,350,481 76		28,237,762 06	411,255,477 63	696,729,973 63
1870-71	206,270,408 05	143,098,153 63	580,355 37		2,388,646 68		30,986,381 16	383,323,944 89	652,092,468 36
1871-72	216,370,266 77	130,642,177 72			2,375,714 19		24,518,688 88	374,106,867 56	679,153,921 56
1872-73	188,089,522 70	113,729,314 14			2,882,132 38		29,037,055 45	333,738,204 67	548,669,221 67
1873-74	163,103,833 69	102,409,784 90			1,882,428 93		137,600,017 14	304,966,064 66	744,238,600 12

* \$1,458,782.93 deducted from the aggregate receipts, as per account of the Treasurer, No. 76922.

† \$2,070.73 added, being net amount paid by depositaries previously deducted as unavailable.

‡ This includes \$15,500,000, Geneva tribunal award.

REPORT ON THE FINANCES.

Statement of expenditures from the beginning of the Government

[The year 1870 and subsequent are from the account of warrants on the Treasurer]

Years.	Civil list.	Foreign inter- course.	Miscellaneous.	Military service.	Pensions.
From Mar. 4, 1789, to Dec. 31, 1791..	\$757, 134 45	\$14, 733 33	\$311, 533 83	\$632, 804 03	\$175, 813 88
1792.....	350, 917 58	78, 766 67	194, 572 32	1, 100, 702 09	109, 243 15
1793.....	358, 241 08	89, 500 00	24, 709 46	1, 130, 249 08	80, 087 81
1794.....	440, 946 58	146, 403 51	118, 248 30	2, 639, 097 59	81, 399 24
1795.....	361, 633 36	912, 685 12	92, 718 50	2, 480, 910 13	68, 673 22
1796.....	447, 139 05	184, 859 64	150, 476 14	1, 260, 263 84	100, 843 71
1797.....	483, 233 70	669, 788 54	703, 880 82	1, 039, 402 66	92, 256 97
1798.....	504, 605 17	457, 428 74	149, 004 15	2, 009, 522 30	104, 845 33
1799.....	592, 905 76	271, 374 11	175, 111 81	2, 466, 946 98	95, 444 03
1800.....	748, 688 45	395, 288 18	193, 636 59	2, 560, 878 77	64, 130 73
1801.....	549, 288 31	295, 676 73	269, 803 41	1, 672, 944 08	73, 533 37
1802.....	596, 981 11	550, 925 93	315, 022 36	1, 179, 148 25	85, 440 39
1803.....	526, 583 12	1, 110, 834 77	205, 217 87	822, 055 85	62, 902 10
1804.....	624, 795 63	1, 186, 655 57	379, 558 23	875, 423 93	80, 092 80
1805.....	585, 849 79	2, 798, 028 77	384, 720 19	712, 781 28	81, 854 59
1806.....	684, 230 53	1, 760, 421 30	445, 485 18	1, 224, 355 38	81, 875 53
1807.....	655, 524 65	577, 826 34	464, 546 52	1, 288, 685 91	70, 500 00
1808.....	691, 167 80	304, 992 83	427, 124 98	2, 900, 834 40	82, 576 04
1809.....	712, 465 13	166, 306 04	337, 032 62	3, 345, 772 17	87, 833 54
1810.....	703, 994 03	81, 367 48	315, 783 47	2, 294, 323 94	83, 744 16
1811.....	644, 467 27	264, 904 47	457, 919 66	2, 032, 828 19	75, 043 88
1812.....	826, 271 55	347, 703 29	509, 113 37	11, 817, 798 24	91, 402 10
1813.....	780, 545 45	209, 941 01	738, 949 15	19, 652, 013 02	86, 989 91
1814.....	927, 424 23	177, 179 97	1, 103, 425 50	20, 350, 806 86	90, 164 36
1815.....	852, 247 16	290, 892 04	1, 755, 731 27	14, 794, 294 22	69, 656 06
1816.....	1, 208, 125 77	364, 620 40	1, 416, 995 00	16, 012, 096 80	188, 804 15
1817.....	994, 556 17	281, 995 97	2, 242, 384 62	8, 004, 226 53	297, 374 43
1818.....	1, 109, 559 79	420, 429 90	2, 305, 540 82	5, 622, 715 10	890, 719 90
1819.....	1, 142, 180 41	284, 113 94	1, 640, 917 06	6, 506, 300 37	2, 415, 393 85
1820.....	1, 248, 310 05	253, 370 04	1, 090, 341 85	2, 630, 392 31	3, 205, 376 31
1821.....	1, 112, 292 64	207, 110 75	903, 718 15	4, 461, 291 78	242, 817 25
1822.....	1, 158, 131 58	164, 879 51	644, 085 15	3, 111, 981 48	1, 945, 199 40
1823.....	1, 058, 911 65	292, 118 56	671, 063 78	3, 096, 924 43	1, 780, 588 52
1824.....	1, 336, 266 24	5, 140, 099 83	678, 942 74	3, 340, 939 85	1, 499, 326 59
1825.....	1, 330, 747 24	371, 666 25	1, 046, 132 40	3, 659, 914 18	1, 308, 810 57
1826.....	1, 256, 745 48	232, 719 08	1, 110, 713 23	3, 943, 194 37	1, 556, 593 83
1827.....	1, 228, 141 04	659, 211 67	826, 123 67	3, 938, 977 88	976, 138 86
1828.....	1, 455, 490 58	1, 001, 193 66	1, 219, 368 40	4, 145, 544 56	850, 573 57
1829.....	1, 327, 069 36	207, 765 85	1, 566, 679 16	4, 724, 291 07	949, 594 47
1830.....	1, 579, 734 64	294, 067 27	1, 363, 624 13	4, 767, 128 88	1, 363, 297 31
1831.....	1, 373, 755 99	298, 554 00	1, 392, 336 11	4, 841, 835 55	1, 170, 665 14
1832.....	1, 800, 757 74	325, 181 07	2, 451, 202 64	5, 446, 034 88	1, 184, 422 40
1833.....	1, 562, 758 28	955, 395 88	3, 198, 091 77	6, 704, 019 10	4, 589, 152 40
1834.....	2, 080, 601 60	241, 562 35	2, 082, 565 00	5, 696, 189 38	3, 364, 285 30
1835.....	1, 905, 551 51	774, 750 28	1, 549, 396 74	5, 759, 156 89	1, 954, 711 32
1836.....	2, 110, 175 47	533, 382 65	2, 749, 721 60	12, 169, 226 64	2, 882, 797 96
1837.....	2, 357, 035 94	4, 603, 905 40	2, 932, 428 93	13, 682, 730 80	2, 672, 162 45
1838.....	2, 688, 708 56	1, 215, 095 52	3, 256, 660 68	12, 897, 224 16	2, 156, 057 29
1839.....	2, 116, 982 77	987, 667 92	2, 621, 340 20	8, 916, 995 80	3, 142, 750 51
1840.....	2, 736, 769 31	683, 278 15	2, 575, 351 50	7, 095, 267 23	2, 603, 562 17
1841.....	2, 556, 471 79	428, 410 57	3, 505, 999 09	8, 801, 610 24	2, 388, 434 51
1842.....	2, 905, 041 65	563, 191 41	3, 307, 391 55	6, 680, 438 02	1, 378, 931 33
1843, (to June 30).....	1, 222, 422 48	400, 566 04	1, 579, 724 48	2, 908, 671 95	839, 041 12
1843-44.....	2, 454, 958 15	636, 079 66	2, 554, 146 05	5, 218, 183 66	2, 039, 008 99
1844-45.....	2, 369, 652 79	702, 637 22	2, 839, 470 97	5, 746, 291 28	2, 400, 788 11
1845-46.....	2, 532, 232 92	409, 292 55	3, 769, 758 42	10, 413, 370 58	1, 811, 097 56
1846-47.....	2, 570, 338 44	405, 079 10	3, 910, 190 84	35, 840, 030 33	1, 744, 883 63
1847-48.....	2, 647, 802 87	448, 593 01	2, 554, 455 37	27, 687, 334 21	1, 228, 496 48
1848-49.....	2, 865, 196 91	6, 908, 996 72	3, 111, 140 61	14, 558, 473 26	1, 328, 867 64
1849-50.....	3, 027, 454 39	5, 990, 858 81	7, 025, 450 16	9, 687, 024 58	1, 866, 886 02
1850-51.....	3, 481, 219 51	6, 256, 427 16	8, 146, 577 33	12, 161, 965 11	2, 293, 377 22
1851-52.....	3, 439, 923 22	4, 196, 321 59	9, 867, 926 64	8, 521, 506 19	2, 401, 858 78
1852-53.....	4, 265, 861 68	950, 871 30	12, 246, 335 03	9, 910, 498 49	1, 756, 306 20
1853-54.....	4, 621, 492 24	7, 763, 812 31	13, 461, 450 13	11, 722, 282 87	1, 232, 665 00
1854-55.....	6, 350, 878 88	997, 007 36	16, 738, 442 29	14, 648, 074 07	1, 477, 612 33
1855-56.....	6, 452, 256 35	3, 642, 615 39	15, 260, 475 94	16, 963, 160 51	1, 296, 229 65
1856-57.....	7, 611, 547 27	999, 177 65	18, 946, 189 91	19, 159, 150 87	1, 309, 115 81
1857-58.....	7, 116, 339 04	1, 396, 508 72	17, 847, 851 19	25, 679, 121 63	1, 919, 768 30
1858-59.....	5, 913, 281 50	981, 946 87	16, 873, 771 63	23, 154, 720 53	1, 222, 922 71
1859-60.....	6, 077, 008 95	1, 146, 143 79	20, 708, 233 43	16, 472, 202 72	1, 100, 802 32
1860-61.....	6, 074, 041 83	1, 147, 786 91	16, 026, 524 79	23, 001, 530 67	1, 034, 599 73
1861-62.....	5, 896, 615 07	1, 339, 286 66	14, 160, 020 86	389, 173, 562 29	852, 170 47
1862-63.....	6, 294, 605 97	1, 241, 325 03	15, 662, 451 37	603, 314, 411 82	1, 078, 513 36
1863-64.....	7, 999, 683 50	1, 239, 293 66	18, 332, 639 71	690, 391, 048 66	4, 985, 473 90

to June 30, 1874, under the following heads.

issued; all previous years are from the account of warrants paid.]

Indians.	Naval estab- lishment.	Net ordinary ex- penditures.	Public debt, in- cluding princi- pal and interest.	Total.	Balances in the Treasury at the end of each year.
\$27,000 00	\$570 00	\$1,919,589 52	\$5,287,949 50	\$7,207,539 02	\$973,905 75
13,648 85	53 02	1,877,903 68	7,263,665 99	9,141,569 67	783,444 51
27,282 83		1,710,070 26	5,819,505 29	7,529,575 55	753,661 60
13,042 46	61,408 97	3,500,546 65	5,801,578 09	9,302,124 74	1,151,924 17
23,475 68	410,562 03	4,350,658 04	6,084,411 61	10,435,069 65	516,442 61
113,563 98	274,784 04	2,531,930 40	5,835,846 44	8,367,776 84	888,995 42
62,396 38	382,631 89	2,833,590 96	5,792,421 82	8,626,012 78	1,021,899 04
16,470 09	1,381,347 76	4,623,223 54	3,900,294 14	8,613,517 68	617,451 43
20,302 19	2,858,081 84	6,480,166 72	4,596,876 78	11,077,043 50	2,161,867 77
31 22	3,448,716 03	7,411,369 97	4,578,369 95	11,989,739 92	2,623,311 99
9,000 00	2,111,424 00	4,981,669 90	7,291,707 04	12,273,376 94	3,295,391 00
94,000 00	915,561 87	3,737,079 91	9,539,004 76	13,276,084 67	5,020,637 64
60,000 00	1,215,230 53	4,002,824 24	7,256,159 43	11,258,983 67	4,825,811 40
116,500 00	1,189,832 75	4,452,858 91	8,171,787 45	12,624,616 36	4,037,005 26
196,500 00	1,597,500 00	6,357,234 62	7,369,889 79	13,727,124 41	3,999,388 99
234,200 00	1,649,641 44	6,080,209 36	8,989,884 61	15,070,093 97	4,538,123 80
205,425 00	1,722,064 47	6,984,572 89	6,307,720 10	11,292,292 99	9,643,850 07
213,575 00	1,884,067 80	6,504,338 85	10,200,245 35	16,764,584 20	9,941,509 96
337,303 84	2,427,752 80	7,414,672 14	6,452,554 16	13,867,226 30	8,848,056 73
177,625 00	1,654,244 20	5,311,082 28	8,008,904 46	13,319,986 74	2,672,276 57
151,875 00	1,965,566 39	5,592,604 86	8,009,204 05	13,601,208 91	3,502,305 80
277,845 00	3,959,365 15	17,829,498 70	4,449,632 45	22,279,121 15	3,862,217 41
167,358 28	6,446,600 10	28,082,396 92	11,108,123 44	39,190,520 36	5,196,542 00
167,394 86	7,311,290 60	30,127,686 38	7,900,543 94	38,028,230 32	1,727,848 63
530,750 00	8,660,000 25	26,953,571 00	12,628,922 35	39,582,493 35	13,106,592 88
274,512 16	3,908,278 30	23,373,432 58	24,871,062 93	48,244,495 51	22,033,519 19
319,463 71	3,314,598 49	14,454,609 92	25,423,036 12	40,877,646 04	14,969,465 48
505,704 27	2,953,695 00	13,808,673 78	21,296,201 62	35,104,875 40	1,478,526 74
463,181 39	3,817,640 42	16,300,273 44	7,703,926 29	24,004,199 73	2,079,992 07
315,750 01	4,387,990 00	13,134,539 57	8,624,494 28	21,763,024 65	1,198,461 21
477,005 44	3,319,243 06	10,723,479 07	8,367,093 62	19,090,572 39	1,681,592 24
575,007 41	2,224,458 98	9,827,643 51	7,848,949 12	17,676,592 00	4,237,427 55
330,784 82	2,503,765 83	9,784,154 59	5,530,016 41	15,314,171 63	9,463,922 81
429,987 90	2,904,581 56	15,330,144 71	16,568,393 76	31,898,538 47	1,946,597 13
724,106 44	3,049,083 86	11,490,459 95	12,095,344 78	23,585,804 72	5,201,650 43
743,447 83	4,218,902 45	13,062,316 27	11,041,082 19	24,103,398 46	6,358,686 18
760,624 88	4,263,877 45	12,633,095 65	10,003,668 39	22,656,764 04	6,668,286 10
705,084 24	3,918,786 44	13,296,041 45	12,163,438 07	25,459,479 52	5,972,435 81
576,344 74	3,308,745 47	12,660,490 62	12,383,867 78	25,044,358 40	5,755,704 79
622,262 47	3,239,428 63	13,229,533 33	11,355,748 22	24,585,281 55	6,014,539 75
930,738 04	3,856,183 07	13,864,067 90	16,174,378 22	30,038,446 12	4,502,914 45
1,252,419 75	3,956,370 29	16,516,388 77	17,840,309 29	34,356,698 06	2,011,777 55
1,802,980 93	3,901,356 75	22,713,755 11	1,543,543 38	24,257,298 49	11,702,905 31
1,003,953 20	3,956,260 42	18,425,417 25	6,176,565 19	24,601,982 44	8,892,858 42
1,706,444 48	3,864,939 06	17,514,950 28	58,191 00	17,573,141 56	26,749,803 96
4,615,141 49	5,807,718 23	30,868,164 04		30,868,164 04	46,708,436 00
4,348,036 19	6,646,914 53	37,243,214 24	21,822 91	37,265,037 15	37,327,252 69
5,504,191 34	6,131,580 53	33,849,718 08	5,605,720 27	39,455,438 35	36,891,196 94
2,528,917 28	6,182,294 25	26,496,948 73	11,117,987 42	37,614,936 15	33,157,503 68
2,331,794 86	6,113,896 89	24,139,920 11	4,086,613 70	28,226,533 81	29,963,163 46
2,514,837 12	6,001,076 97	26,196,840 29	5,600,689 74	31,797,530 03	28,685,111 08
1,199,099 68	8,397,242 95	24,361,336 59	8,575,539 94	32,936,876 53	34,521,979 44
578,371 00	3,727,711 53	11,256,508 60	861,596 55	12,118,105 15	39,186,284 74
1,256,532 39	6,498,199 11	20,650,108 01	12,991,902 84	33,642,010 85	36,742,829 62
1,539,351 35	6,297,177 89	21,895,369 61	8,505,039 10	30,490,408 71	36,194,274 81
1,027,693 64	6,455,013 92	26,418,459 59	1,213,823 31	27,632,282 90	38,261,959 65
1,430,411 30	7,900,635 76	53,801,569 37	6,719,282 37	60,520,851 74	33,079,276 42
1,252,296 81	9,408,476 02	45,227,454 77	15,427,688 42	60,655,143 19	29,416,612 45
1,374,161 55	9,786,705 92	39,933,542 61	16,452,890 13	56,386,432 74	32,827,089 63
1,663,591 47	7,904,724 66	37,165,990 49	7,438,728 17	44,604,718 26	35,871,753 31
2,820,801 77	8,880,551 38	44,049,949 08	4,476,104 31	48,526,054 31	40,158,335 25
3,443,576 04	8,818,842 10	40,389,954 56	6,322,654 27	46,712,608 83	43,338,860 02
3,880,494 12	11,067,789 53	44,078,156 35	10,498,905 39	54,577,061 74	50,261,901 09
1,550,339 55	10,790,096 32	51,142,138 42	24,330,980 66	75,473,119 08	45,591,073 41
2,772,990 78	13,327,095 11	56,312,097 72	9,852,678 24	66,164,775 96	47,777,672 13
2,644,263 97	14,074,834 64	60,333,836 45	12,392,505 12	72,726,341 57	49,108,229 80
4,355,683 64	12,651,694 61	63,032,559 76	6,242,027 61	71,274,587 37	46,802,855 00
4,978,266 18	14,053,264 04	72,291,119 70	9,771,067 04	82,062,186 74	35,113,332 22
3,490,534 53	14,090,927 90	66,327,405 72	17,351,237 20	83,678,642 92	34,193,248 60
2,991,121 54	11,514,649 83	60,010,062 58	17,045,013 07	77,055,075 65	32,979,580 78
2,865,421 17	12,387,156 52	62,537,221 62	22,850,141 46	85,387,363 08	30,963,857 83
2,327,948 37	42,640,353 09	456,379,896 81	109,287,461 27	565,667,358 08	46,965,304 87
3,152,032 70	63,261,235 31	694,004,575 56	205,811,335 69	899,815,911 25	36,523,046 13
2,629,975 97	85,704,963 74	811,283,679 14	484,257,435 72	1,295,541,114 26	134,433,738 44

REPORT ON THE FINANCES.

Statement of expenditures from the beginning of the

Years.	Civil list.	Foreign inter- course.	Miscellaneous.	Military service.	Pensions.
1864-'65	\$10,584,604 17	\$1,251,120 10	\$27,798,654 98	\$1,030,690,400 06	\$16,347,621 34
1865-'66	11,984,773 97	1,315,749 04	27,312,591 16	283,154,676 06	15,605,549 88
1866-'67	15,128,830 90	1,793,307 98	33,876,129 13	98,715,832 12	20,939,789 69
1867-'68	13,127,783 70	1,442,632 00	38,092,091 55	123,107,147 96	25,792,276 87
1868-'69	*26,171,003 04	1,091,171 05	29,413,497 12	78,663,649 23	28,475,855 67
1869-'70	15,867,336 32	1,491,214 53	36,084,808 87	57,615,801 87	28,402,241 20
1870-'71	18,760,779 46	1,604,373 87	40,116,762 90	35,799,991 82	34,443,894 88
1871-'72	16,076,460 35	1,839,369 14	43,068,927 93	35,372,157 20	28,533,402 76
1872-'73	19,368,571 98	1,571,362 85	52,388,175 23	46,323,138 31	29,359,426 86
1873-'74	17,627,115 09	1,508,064 27	166,006,414 25	42,313,927 22	29,038,414 66

* This includes \$7,800,000 00 paid for Alaska.
 Also..... 5,505,451 79 paid for mail-service, Post-Office Department.

12,705,451 79

This includes \$15,500,000 Geneva tribunal award.

Government to June 30, 1874, &c.—Continued.

Indians.	Naval establishment.	Net ordinary expenditures.	Public debt, including principal and interest.	Total.	Balances in the Treasury at the end of each year.
\$5,059,360 71	\$122,617,434 07	\$1,214,349,195 43	\$692,084,135 94	\$1,906,433,331 37	\$33,933,657 89
3,295,729 32	43,285,682 00	385,954,731 43	753,389,350 52	1,139,344,081 95	165,301,654 76
4,687,715 66	31,074,965 90	206,216,571 38	890,134,995 28	1,096,351,566 66	199,289,180 73
4,100,660 41	25,734,658 88	229,397,251 37	839,974,993 99	1,069,372,245 36	160,666,451 89
6,981,466 96	20,055,004 89	190,851,647 96	394,281,641 16	585,133,289 12	185,157,061 77
3,410,279 41	21,786,591 64	164,658,273 84	538,497,117 60	703,155,391 44	178,731,643 96
7,426,997 44	19,431,027 21	157,583,827 58	524,096,031 32	691,680,858 90	.....
7,061,728 82	21,249,809 99	153,201,856 19	529,323,414 02	682,525,270 21	.....
7,951,704 88	23,526,256 79	180,488,636 90	343,555,961 01	524,044,597 91	.....
6,692,462 09	20,932,587 42	194,118,985 00	530,579,948 99	724,698,933 99	.....

REPORT ON THE FINANCES.

Statement of outstanding principal of the public debt of the United States on the 1st of January of each year from 1791 to 1842, inclusive; and on the 1st of July of each year from 1843 to 1874, inclusive.

January 1, 1791.....	\$75,463,476 52	January 1, 1833.....	\$7,001,698 83
1792.....	77,227,924 66	1834.....	4,760,082 08
1793.....	80,352,634 04	1835.....	37,513 05
1794.....	78,427,404 77	1836.....	336,957 83
1795.....	80,747,587 39	1837.....	3,308,124 07
1796.....	83,762,172 07	1838.....	10,434,221 14
1797.....	82,064,479 33	1839.....	3,573,343 82
1798.....	79,228,529 12	1840.....	5,250,875 54
1799.....	78,408,669 77	1841.....	13,594,480 73
1800.....	82,976,294 35	1842.....	20,601,226 28
1801.....	83,038,050 80	July 1, 1843.....	32,742,922 00
1802.....	80,712,632 25	1844.....	23,461,652 50
1803.....	77,054,026 30	1845.....	15,925,303 01
1804.....	86,427,120 88	1846.....	13,550,202 97
1805.....	82,312,150 50	1847.....	38,826,534 77
1806.....	75,723,270 66	1848.....	47,044,863 23
1807.....	69,218,398 64	1849.....	63,061,858 69
1808.....	65,196,317 97	1850.....	63,432,773 55
1809.....	57,023,192 09	1851.....	68,304,796 02
1810.....	53,173,217 52	1852.....	66,199,341 71
1811.....	48,005,587 76	1853.....	50,803,117 70
1812.....	45,209,737 90	1854.....	42,242,222 42
1813.....	55,962,827 57	1855.....	35,586,858 56
1814.....	61,487,846 24	1856.....	31,972,537 99
1815.....	90,833,660 15	1857.....	28,699,831 85
1816.....	127,334,933 74	1858.....	44,911,881 03
1817.....	123,491,965 16	1859.....	58,496,837 88
1818.....	103,466,633 83	1860.....	64,842,287 88
1819.....	95,529,648 28	1861.....	90,560,873 72
1820.....	91,015,566 15	1862.....	524,176,412 13
1821.....	89,987,427 66	1863.....	1,119,772,138 63
1822.....	93,546,676 98	1864.....	1,815,784,370 57
1823.....	90,875,877 28	1865.....	2,680,647,869 74
1824.....	90,269,777 77	1866.....	2,773,236,173 69
1825.....	83,788,432 71	1867.....	2,678,126,103 87
1826.....	81,054,059 99	1868.....	2,611,687,851 19
1827.....	73,987,337 20	1869.....	2,588,432,213 94
1828.....	67,475,043 87	1870.....	2,480,672,427 81
1829.....	58,421,413 67	1871.....	2,333,211,332 32
1830.....	48,565,406 50	1872.....	2,253,251,078 78
1831.....	39,123,191 68	1873.....	2,234,482,743 20
1832.....	24,322,235 18	1874.....	2,251,690,218 43

CUSTOMS.

Statement of expenses for collecting the revenue from customs, by districts, for the fiscal year ended June 30, 1874.

York, Me.....	\$378 00
Saco, Me.....	1,495 29
Portland, Me.....	91,554 39
Frenchman's Bay, Me.....	6,847 41
Waldoborough, Me.....	8,071 00
Machias, Me.....	5,502 00
Belfast, Me.....	7,334 00
Wiscasset, Me.....	4,117 00
Passamaquoddy, Me.....	24,607 00
Aroostook, Me.....	12,763 69
Kennebunk, Me.....	1,667 23
Bangor, Me.....	10,457 00
Castine, Me.....	7,591 00
Bath, Me.....	8,349 00
New Bedford, Mass.....	8,291 00
Fall River, Mass.....	7,730 69
Gloucester, Mass.....	14,025 51
Nantucket, Mass.....	1,953 00
Barnstable, Mass.....	9,940 00
Marblehead, Mass.....	1,668 00
Plymouth, Mass.....	4,636 00
Edgartown, Mass.....	6,252 00
Salem, Mass.....	14,990 56
Boston, Mass.....	706,669 27

Newburyport, Mass	\$6, 675 00
Vermont, Vt	109, 207 98
Portsmouth, N. H.	10, 061 00
Newport, R. I.	5, 484 27
Providence, R. I.	27, 452 37
Bristol, R. I.	2, 406 13
New London, Conn	6, 239 24
Stonington, Conn	3, 831 88
New Haven, Conn	23, 063 45
Middletown, Conn	3, 096 11
Fairfield, Conn	2, 431 96
New York, N. Y.	2, 465, 520 69
Cape Vincent, N. Y.	20, 570 73
Buffalo Creek, N. Y.	34, 726 00
Genesee, N. Y.	20, 583 00
Niagara, N. Y.	90, 982 99
Sag Harbor, N. Y.	2, 441 96
Albany, N. Y.	7, 727 94
Dunkirk, N. Y.	3, 958 00
Champlain, N. Y.	28, 258 00
Oswegatchie, N. Y.	29, 437 56
Oswego, N. Y.	48, 643 61
Burlington, N. J.	428 00
Great Egg Harbor, N. J.	2, 156 00
Little Egg Harbor, N. J.	5, 121 00
Newark, N. J.	3, 395 46
Perth Amboy, N. J.	8, 212 61
Bridgetown, N. J.	434 00
Philadelphia, Pa.	383, 389 67
Erie, Pa.	8, 912 63
Pittsburgh, Pa.	7, 603 00
Wilmington, Del.	11, 381 17
Baltimore, Md.	445, 592 88
Town Creek, Md.	143 51
Annapolis, Md.	2, 255 09
Eastern, Md.	4, 961 84
Georgetown, D. C.	4, 546 00
Petersburgh, Va.	5, 756 55
Norfolk, Va.	30, 270 84
Yorktown, Va.	3, 077 84
Richmond, Va.	11, 401 99
Tappahannock, Va.	2, 580 17
Cherrystone, Va.	3, 321 00
Alexandria, Va.	4, 861 73
Parkersburgh, W. Va.	950 31
Wheeling, W. Va.	405 00
Wilmington, N. C.	16, 576 00
Beaufort, N. C.	2, 876 82
Pamlico, N. C.	8, 588 55
Albemarle, N. C.	7, 073 99
Beaufort, S. C.	4, 345 19
Georgetown, S. C.	2, 658 00
Charleston, S. C.	48, 804 70
Saint Mary's, Ga.	3, 005 49
Savannah, Ga.	47, 796 26
Brunswick, Ga.	7, 789 00
Saint Mark's, Fla.	11, 375 82
Apalachicola, Fla.	4, 898 44
Fernandina, Fla.	6, 440 27
Saint Augustine, Fla.	7, 286 98
Key West, Fla.	13, 943 41
Pensacola, Fla.	28, 393 00
Saint John's, Fla.	7, 651 25
Selma, Ala.	410 00
Mobile, Ala.	32, 645 98
Natchez, Miss.	439 05
Pearl River, Miss.	2, 887 90
Vicksburgh, Miss.	971 00
New Orleans, La.	526, 951 59
Teche, La.	11, 758 08

Brazos, Tex.....	\$55,538 63
Paso del Norte, Tex.....	21,239 50
Saluria, Tex.....	16,503 11
Corpus Christi, Tex.....	23,144 89
Texas, Tex.....	70,308 60
Memphis, Tenn.....	10,311 24
Nashville, Tenn.....	1,308 00
Louisville, Ky.....	16,717 96
Paducah, Ky.....	513 00
Sandusky, Ohio.....	5,498 33
Cincinnati, Ohio.....	24,704 00
Miami, Ohio.....	11,158 00
Cuyahoga, Ohio.....	21,589 90
Michigan, Mich.....	7,115 50
Superior, Mich.....	13,182 00
Detroit, Mich.....	53,765 48
Huron, Mich.....	46,347 00
New Albany, Ind.....	528 00
Evansville, Ind.....	6,342 00
Cairo, Ill.....	2,005 16
Chicago, Ill.....	135,129 12
Alton, Ill.....	552,31
Galeua, Ill.....	874 00
La Crosse, Wis.....	627 00
Milwaukee, Wis.....	13,644 71
Du Luth, Minn.....	11,379 59
Minnesota, Minn.....	16,052 82
Burlington, Iowa.....	455 00
Keokuk, Iowa.....	591 00
Dubuque, Iowa.....	364 00
Saint Louis, Mo.....	34,677 00
Saint Joseph, Mo.....	348 00
Kansas City, Mo.....	349 00
Montana and Idaho.....	2,179 34
Alaska, Alaska.....	14,149 63
Puget Sound, Wash.....	26,927 58
Oregon, Oreg.....	9,241 72
Willamette, Oreg.....	34,361 29
Southern, Oreg.....	6,065 00
Omaha, Nebr.....	513 00
San Diego, Cal.....	10,336 00
San Francisco, Cal.....	477,846 95

6,880,919 33

From which deduct the following repayments:

Quincy, Ill., excess of payment.....	\$104 81
Revenue-cutter service.....	33 84
	<hr/>
	138 65

6,880,780 68

MISCELLANEOUS.

Fees from customs cases.....	29,679 31
Transportation.....	88,017 95
Special agents—salaries and traveling expenses.....	251,337 56
Miscellaneous.....	69,672 38
	<hr/>
	438,707 20

Total.....	<hr/> <hr/>	7,319,487 88
------------	-------------	--------------

Statement of the number of persons employed in each district of the United States for the collection of customs for the fiscal year ended June 30, 1874, with their occupation and compensation.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
ARROSTOOK, ME.		WALDOBOROUGH, ME.	
1 collector	\$1,500 00	1 collector	\$2,737 05
1 special deputy collector	1,460 00	1 special deputy collector	1,460 00
1 special inspector	1,460 00	1 deputy collector	1,156 00
4 deputy collectors	4,380 00	1 deputy collector	1,016 41
2 inspectors	1,460 00	1 deputy collector	988 32
PASSAMAQUODDY, ME.		2 deputy collectors	1,460 00
1 collector	3,000 00	1 deputy collector	600 00
1 surveyor	2,000 00	1 deputy collector	299 20
1 deputy collector	2,000 00	WISCASSET, ME.	
2 deputy collectors	2,920 00	1 collector	734 17
1 deputy collector	364 00	2 deputy collectors	2,190 00
3 deputy collectors	3,285 00	1 inspector	1,095 00
1 deputy collector	912 50	1 temporary inspector	495 00
1 deputy collector	730 00	1 janitor	360 00
5 inspectors	5,475 00	BATH, ME.	
3 inspectors	2,737 00	1 collector	2,683 51
1 inspector	730 00	1 deputy collector, &c	1,500 00
1 aid to revenue	1,095 00	1 inspector, &c	1,500 00
1 aid to revenue	400 00	1 inspector and store-keeper	1,460 00
1 watchman	912 50	1 deputy collector and inspector	1,460 00
3 watchmen	2,190 00	1 inspector	600 00
1 janitor	360 00	1 inspector	500 00
MACHIAS, ME.		1 inspector	365 00
1 collector	1,926 77	1 inspector	350 09
1 special deputy collector	1,095 00	PORTLAND AND FALMOUTH, ME.	
1 deputy collector	912 50	1 collector	6,400 00
1 deputy collector	730 00	3 deputy collectors	9,000 00
1 deputy collector, (9 months)	682 50	4 clerks	6,000 00
2 inspectors	1,460 00	1 clerk	1,300 00
FRENCHMAN'S BAY, ME.		2 clerks	2,400 00
1 collector	1,573 00	3 clerks	3,000 00
1 deputy collector	1,095 00	1 surveyor	4,500 00
1 deputy collector	1,200 00	1 deputy surveyor	2,500 00
3 deputy collectors	1,800 00	1 superintendent warehouses and clerk	1,500 00
1 inspector	1,095 00	2 store-keepers	2,928 00
1 inspector	500 00	3 store-keepers	3,844 50
1 store-keeper	360 00	1 appraiser	3,000 00
1 janitor	360 00	1 assistant appraiser	2,500 00
BANGOR, ME.		1 examiner	1,800 00
1 collector	1,913 00	2 weighers, measurers, and gaugers	4,000 00
1 special deputy collector	1,800 00	2 occasional weighers, measurers, and gaugers	3,430 06
1 deputy collector	1,460 00	3 inspectors	4,380 00
1 deputy collector	1,095 00	19 inspectors	24,272 50
4 inspectors	4,380 00	7 inspectors*	7,665 00
1 temporary inspector	222 00	1 inspector	730 00
1 weigher and gauger	452 00	1 inspector	626 00
1 night-watchman	730 00	10 temporary inspectors†	4,154 00
1 janitor	720 00	2 boatmen	1,460 00
CASTINE, ME.		1 porter	626 00
1 collector	1,309 92	1 porter	550 00
1 special deputy collector and inspector	1,460 00	1 marker	720 00
1 special inspector	1,460 00	SACO, ME.	
3 deputy collectors and inspectors	3,285 00	1 collector	301 75
1 deputy collector and inspector	912 50	1 deputy collector	450 00
BELFAST, ME.		1 inspector	500 00
1 collector	1,317 73	1 temporary inspector	100 00
2 inspectors	2,920 00	KENNEBUNK, ME.	
1 inspector	1,271 03	1 collector	283 30
1 inspector	1,150 56	1 deputy collector, &c	600 00
1 inspector	500 00	3 inspectors	468 00
1 inspector	400 00	YORK, ME.	
1 inspector	200 00	1 collector	260 53
1 inspector	400 00	1 inspector	109 00

* One paid \$1,095 by Grand Trunk Railroad Company.

† Of the amount paid these inspectors, \$1,167 was refunded by the M. O. S. S. Company, Grand Trunk Railroad Company, and \$206.20 by other parties.

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
PORTSMOUTH, N. H.		SALEM AND BEVERLY, MASS.—Cont'd.	
1 collector.....	\$1, 158 33	1 weigher and gauger.....	\$1, 500 00
1 deputy collector and inspector.....	1, 460 00	1 inspector, weigher, and ganger.....	1, 460 00
1 deputy collector and inspector.....	250 00	6 inspectors.....	6, 570 00
1 inspector, weigher, &c.....	1, 500 00	1 inspector.....	1, 000 00
2 inspectors.....	2, 920 00	1 inspector.....	315 00
2 inspectors.....	2, 190 00	1 janitor.....	720 00
1 inspector.....	660 00	1 boatman.....	480 00
1 inspector.....	650 00	1 boatman.....	300 00
1 janitor.....	720 00		
1 assistant janitor.....	101 39	MARBLEHEAD, MASS.	
VERMONT, VT.		1 collector.....	521 90
1 collector.....	2, 500 00	1 special deputy collector, &c.....	897 50
1 deputy collector.....	2, 457 90	1 deputy collector and boatman.....	465 00
3 deputy collectors.....	5, 358 00		
3 deputy collectors.....	4, 791 60	BOSTON AND CHARLESTOWN, MASS.	
1 deputy collector.....	1, 233 50	1 collector.....	6, 400 00
4 deputy collectors.....	4, 783 10	1 auditor.....	4, 000 00
5 deputy collectors.....	4, 403 53	4 deputy collectors.....	12, 000 00
1 deputy collector.....	900 00	1 deputy collector.....	700 00
3 deputy collectors.....	800 00	1 deputy collector.....	1, 277 50
1 deputy collector.....	691 50	1 cashier.....	3, 000 00
4 deputy collectors.....	2, 346 20	1 assistant cashier.....	2, 500 00
6 deputy collectors.....	4, 485 00	1 clerk.....	3, 000 00
1 inspector.....	1, 307 00	1 clerk.....	2, 500 00
1 inspector.....	1, 095 00	2 clerks.....	4, 400 00
33 inspectors.....	30, 302 50	3 clerks.....	6, 000 00
1 inspector.....	547 50	10 clerks.....	18, 000 00
1 inspector.....	365 00	11 clerks.....	17, 600 00
2 temporary inspectors.....	270 00	23 clerks.....	32, 200 00
15 inspectors and tallies.....	3, 085 00	15 clerks.....	18, 000 00
3 night-watchmen.....	1, 886 00	10 clerks.....	10, 000 00
1 revenue-boatman.....	635 50	1 janitor.....	1, 200 00
1 revenue-boatman.....	360 54	3 messengers.....	2, 520 00
2 customs clerks.....	1, 760 10	9 assistant messengers.....	6, 480 00
1 janitor.....	600 00	1 engineer.....	1, 100 00
NEWBURYPORT, MASS.		1 assistant engineer.....	840 00
1 collector.....	2, 630 00	1 superintendent of warehouses.....	1, 800 00
1 surveyor.....	564 00	1 clerk and store-keeper.....	2, 400 00
1 deputy collector and inspector.....	1, 095 00	3 store-keepers.....	4, 380 00
1 weigher, gauger, measurer, &c.....	1, 095 00	15 store-keepers, paid by merchants.....	21, 900 00
1 inspector.....	1, 095 00	3 assistant store-keepers.....	2, 400 00
1 inspector.....	250 00	1 assistant store-keeper.....	900 00
1 janitor.....	720 00	15 weighers, gaugers, and measurers.....	30, 000 00
2 store-keepers.....	129 00	30 assistant weighers, gaugers, and measurers.....	38, 325 00
2 temporary inspectors.....	390 00	64 inspectors.....	93, 440 00
1 temporary clerk.....	166 00	32 temporary inspectors.....	40, 880 00
GLOUCESTER, MASS.		1 inspectress.....	800 00
1 collector.....	3, 527 30	50 night-inspectors.....	54, 750 00
1 surveyor.....	1, 186 16	1 inspector of marble.....	720 00
1 deputy collector.....	1, 500 00	4 revenue-boatmen.....	3, 650 00
1 clerk.....	1, 075 00	1 revenue-boat messenger.....	1, 095 00
1 clerk.....	75 00	150 laborers.....	47, 000 00
1 inspector.....	1, 460 00	100 laborers.....	41, 000 00
1 inspector.....	1, 095 00	1 naval officer.....	5, 000 00
2 inspectors.....	1, 642 00	1 deputy naval officer.....	2, 500 00
1 inspector.....	547 00	1 assistant deputy naval officer.....	2, 400 00
1 inspector.....	774 00	1 acting deputy naval officer.....	1, 800 00
2 inspectors.....	600 00	7 clerks.....	12, 600 00
3 weighers.....	900 00	5 clerks.....	8, 000 00
1 weigher.....	176 00	2 clerks.....	2, 400 00
1 weigher and store-keeper.....	1, 333 00	1 clerk and messenger.....	1, 000 00
1 weigher and store-keeper.....	814 00	1 messenger.....	720 00
1 weigher and store-keeper.....	71 00	1 surveyor.....	5, 000 00
1 weigher and store-keeper.....	206 00	1 deputy surveyor.....	2, 500 00
1 boatman.....	227 00	1 clerk.....	1, 800 00
1 janitor.....	750 00	1 clerk.....	1, 600 00
SALEM AND BEVERLY, MASS.		1 clerk.....	1, 400 00
1 collector.....	1, 288 55	1 messenger.....	850 00
1 surveyor.....	731 80	1 general appraiser.....	3, 000 00
1 deputy collector and inspector.....	1, 600 00	2 appraisers.....	6, 000 00
1 inspector and clerk.....	1, 400 00	2 assistant appraisers.....	5, 000 00
		3 clerks.....	6, 000 00
		7 clerks.....	12, 600 00
		4 clerks.....	6, 400 00
		1 clerk.....	1, 500 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
BOSTON AND CHARLESTOWN, MASS.—Continued.		PROVIDENCE, R. I.—Continued.	
3 clerks.....	\$4,200 00	1 deputy collector, inspector, and clerk	\$2,500 00
6 clerks.....	7,200 00	4 inspectors, weighers, measurers, and gangers.....	5,546 11
1 examiner of drugs.....	1,000 00	1 inspector, weigher, measurer, and gauger.....	933 37
1 messenger.....	950 00	2 inspectors.....	2,190 00
1 messenger.....	850 00	2 inspectors, foreign.....	2,732 00
1 messenger.....	500 00	1 inspector at Pawtucket.....	436 00
2 markers.....	1,600 00	1 inspector at Pawtucket.....	1,095 00
11 laborers.....	9,000 00	1 inspector at East Greenwich.....	500 00
PLYMOUTH, MASS.		2 boatmen.....	1,200 00
1 collector.....	889 11	1 messenger and store-keeper.....	1,200 00
1 deputy collector and inspector.....	1,095 00	2 store-keepers.....	1,460 00
1 deputy collector and inspector.....	400 00	1 appraiser.....	3,000 00
1 deputy collector and inspector.....	300 00	1 messenger and appraiser.....	912 50
1 deputy collector and inspector.....	200 00	BRISTOL AND WARREN, R. I.	
1 inspector and clerk.....	600 00	1 collector.....	273 76
BARNSTABLE, MASS.		1 inspector.....	1,095 00
1 collector.....	1,350 00	1 inspector.....	250 00
1 deputy collector and inspector.....	1,095 00	1 temporary inspector.....	196 00
1 deputy collector and inspector.....	900 00	1 temporary inspector.....	45 00
1 deputy collector and inspector.....	800 00	1 weigher.....	81 32
2 deputy collectors and inspectors.....	1,500 00	1 gauger.....	25 68
1 deputy collector and inspector.....	500 00	1 measurer.....	82 98
1 deputy collector and inspector.....	400 00	1 boatman.....	216 00
1 aid to the revenue.....	300 00	NEWPORT, R. I.	
1 boatman.....	150 00	1 collector.....	792 75
1 clerk.....	300 00	1 deputy collector.....	1,200 00
1 inspector.....	400 00	2 inspectors.....	2,133 00
1 janitor.....	350 00	1 inspector.....	600 00
1 special inspector.....	1,460 00	1 inspector.....	300 00
FALL RIVER, MASS.		1 inspector.....	200 00
1 collector.....	2,971 47	4 occasional inspectors.....	300 00
1 deputy collector, inspector, &c.....	1,157 13	1 weigher, gauger, and measurer.....	162 43
1 inspector, weigher, gauger, &c.....	1,498 21	1 boatman.....	500 00
1 inspector, weigher, gauger, &c.....	1,293 00	1 janitor.....	400 00
1 temporary night-inspector.....	72 00	STONINGTON, CONN.	
1 boatman.....	600 00	1 collector.....	1,679 82
NEW BEDFORD, MASS.		1 surveyor.....	150 00
1 collector.....	2,114 97	1 inspector.....	400 00
1 deputy collector, inspector, and clerk.....	1,545 00	1 inspector.....	500 00
1 clerk.....	1,000 00	1 boatman.....	144 00
1 inspector, weigher, &c.....	1,460 00	1 weighmaster.....	1,200 55
1 inspector.....	1,460 00	NEW LONDON, CONN.	
1 inspector.....	300 00	1 collector.....	3,000 00
2 inspectors.....	240 00	1 clerk, deputy collector, inspector, &c.....	1,800 00
2 inspectors.....	160 00	1 inspector, weigher, &c.....	1,331 78
1 deputy collector, inspector, weigher, &c.....	1,000 00	1 inspector, weigher, &c.....	1,072 89
1 janitor.....	900 00	1 inspector, night duty.....	500 00
EDGARTOWN, MASS.		1 inspector.....	200 00
1 collector.....	873 38	1 boatman and messenger.....	480 00
1 deputy collector and inspector.....	1,350 00	1 janitor.....	600 00
1 deputy collector and inspector.....	1,095 00	MIDDLETOWN, CONN.	
2 temporary inspectors.....	1,000 00	1 collector.....	1,446 19
1 temporary inspector.....	600 00	1 deputy collector.....	1,226 25
1 night-inspector.....	730 00	1 inspector.....	568 50
1 night-inspector.....	600 00	1 inspector.....	584 00
1 revenue-boatman.....	420 00	1 janitor.....	600 00
NANTUCKET, MASS.		1 store-keeper.....	100 00
1 collector.....	263 29	NEW HAVEN, CONN.	
1 deputy collector and inspector.....	1,000 00	1 collector.....	3,000 00
1 inspector.....	600 00	1 deputy collector.....	2,000 00
PROVIDENCE, R. I.		2 inspectors and clerks.....	3,000 00
1 collector.....	4,771 03	2 weighers and gaugers.....	3,000 00
1 deputy collector, inspector, and measurer.....	1,500 00	2 inspectors.....	2,920 00
		2 inspectors.....	2,555 00
		1 night-inspector.....	1,095 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupations.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
NEW HAVEN, CONN.—Continued.		NEW YORK, N. Y.—Continued.	
1 night-inspector.....	\$650 00	73 assistant weighers.....	\$16,403 09
1 night-inspector.....	400 00	48 temporary assistant weighers.....	3,089 80
1 messenger and porter.....	500 00	9 gaugers.....	18,000 00
1 janitor.....	660 00	1 assistant collector at Jersey City.....	2,000 00
1 inspector.....	72 00	1 surveyor at Troy.....	250 00
1 inspector.....	60 00	94 store-keepers.....	137,240 00
1 inspector.....	48 00	1 assistant store-keeper.....	1,000 00
FAIRFIELD, CONN.		9 measurers of vessels.....	13,140 00
1 collector.....	1,346 56	1 measurer of marble.....	2,000 00
1 deputy collector, inspector, &c.....	1,500 00	1 superintendent Castle Garden bureau.....	2,000 00
1 inspector.....	300 00	4 inspectors, Castle Garden bureau.....	5,840 00
1 inspector.....	125 00	1 store-keeper, Castle Garden bureau.....	1,460 00
1 night-inspector.....	57 00	1 assistant store-keeper, Castle Garden bureau.....	1,000 00
SAG HARBOR, N. Y.		1 appraiser.....	4,000 00
1 collector.....	502 85	1 appraiser at large.....	3,000 00
1 deputy collector and inspector.....	316 83	10 assistant appraisers.....	30,000 00
1 surveyor.....	271 49	1 examiner.....	2,800 00
1 inspector.....	1,340 00	1 clerk to general appraiser.....	2,500 00
1 inspector.....	102 20	18 examiners.....	45,000 00
1 inspector.....	121 32	9 examiners.....	19,800 00
1 inspector.....	21 75	15 examiners.....	30,000 00
NEW YORK.		12 examiners.....	21,600 00
1 collector.....	6,400 00	1 examiner.....	1,600 00
1 assistant collector.....	5,000 00	11-examiners.....	16,500 00
1 chief clerk.....	4,000 00	1 examiner of marble.....	1,500 00
1 auditor.....	7,000 00	7 clerks.....	9,800 00
1 assistant auditor.....	4,600 00	37 clerks.....	44,400 00
1 assistant auditor.....	3,500 00	1 clerk.....	1,150 00
1 cashier.....	5,000 00	1 clerk.....	1,100 00
1 assistant cashier.....	3,500 00	10 messengers.....	9,000 00
1 store-keeper of the port.....	5,000 00	3 openers and packers.....	3,521 25
13 deputy collectors.....	39,000 00	87 openers and packers.....	81,693 00
3 clerks.....	9,000 00	1 surveyor.....	4,500 00
1 clerk.....	2,800 00	1 auditor.....	5,000 00
13 clerks.....	32,500 00	3 deputy surveyors.....	7,500 00
1 clerk.....	2,400 00	6 clerks.....	9,000 00
12 clerks.....	26,400 00	5 clerks.....	7,000 00
40 clerks.....	80,000 00	4 clerks.....	5,000 00
1 clerk.....	1,900 00	3 messengers.....	2,700 00
43 clerks.....	77,400 00	1 porter.....	720 00
40 clerks.....	64,000 00	1 naval officer.....	5,000 00
50 clerks.....	75,000 00	1 comptroller.....	5,000 00
53 clerks.....	74,200 00	2 deputy naval officers.....	5,000 00
76 clerks.....	91,200 00	1 auditor.....	2,500 00
2 clerks.....	2,200 00	1 clerk.....	2,500 00
29 clerks.....	29,000 00	8 clerks.....	17,600 00
11 clerks.....	9,900 00	3 clerks.....	6,000 00
1 messenger.....	850 00	17 clerks.....	30,600 00
2 messengers.....	1,680 00	25 clerks.....	40,000 00
39 clerks.....	31,200 00	12 clerks.....	16,800 00
1 clerk.....	600 00	5 clerks.....	6,000 00
3 messengers.....	1,408 50	3 messengers.....	3,000 00
4 ushers.....	4,800 00	1 messenger.....	800 00
1 assistant superintendent of custom house.....	1,600 00	ALBANY, N. Y.	
2 carpenters.....	2,555 00	1 surveyor.....	3,000 00
1 engineer.....	1,500 00	1 deputy surveyor and inspector.....	1,460 00
4 firemen.....	2,880 00	2 inspectors.....	2,190 00
8 watchmen.....	8,000 00	1 inspector.....	900 00
4 Sunday watchmen.....	520 00	1 clerk.....	720 00
1 messenger.....	300 00	CHAMPLAIN, N. Y.	
16 porters.....	11,520 00	1 collector.....	2,500 00
278 inspectors.....	405,880 00	1 deputy collector and cashier.....	1,800 00
1 inspector at Troy.....	1,460 00	1 deputy collector and clerk.....	1,600 00
9 inspectresses.....	9,255 00	1 deputy collector and clerk.....	1,500 00
1 captain of night-inspectors.....	1,600 00	1 deputy collector and clerk.....	1,200 00
2 lieutenants of night-inspectors.....	2,400 00	2 deputy collectors and inspectors.....	1,890 74
146 night-inspectors.....	159,870 00	1 mounted inspector.....	248 00
19 weighers.....	47,500 00	8 deputy collectors and inspectors.....	7,200 00
17 weighers' clerks.....	4,273 80	2 deputy collectors and inspectors.....	1,428 30
19 weighers' foremen.....	4,776 60	5 inspectors.....	4,500 00
		8 inspectors.....	3,304 46

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
OSWEGATCHIE, N. Y.		BUFFALO CREEK, N. Y.—Continued.	
1 collector	\$2,500 00	4 deputy collectors	\$3,957 00
1 special deputy collector	1,800 00	1 entry clerk	1,470 30
2 deputy collectors and clerks	3,000 00	1 book-keeper	1,558 40
1 deputy collector and inspector	1,500 00	1 marine clerk	1,316 80
2 deputy collectors and inspectors	2,400 00	1 import clerk	1,020 02
2 deputy collectors and inspectors	2,190 00	1 clerk	900 00
6 deputy collectors and inspectors	4,800 00	3 inspectors	4,137 00
5 inspectors	4,015 00	20 inspectors	20,037 00
1 inspector	730 00	1 cashier of customs	917 90
1 inspectress	469 50	1 fireman	600 00
CAPE VINCENT, N. Y.		1 janitor	600 00
1 collector	2,500 00	1 cashier of depositary	1,916 90
1 deputy collector and inspector	1,200 00	1 book-keeper of depositary	934 80
9 deputy collectors and inspectors	8,100 00	1 watchman of depositary	534 00
2 deputy collectors and inspectors	120 00	DUNKIRK, N. Y.	
3 inspectors	2,361 00	1 collector	1,227 86
5 inspectors	4,562 50	3 deputy collectors	2,737 50
1 special deputy collector	1,500 00	NEWARK, N. J.	
OSWEGO, N. Y.		1 collector	1,005 02
1 collector	4,500 00	1 deputy collector and inspector	1,460 00
1 deputy collector	2,000 00	1 inspector	1,460 00
1 clerk	1,600 00	PERTH AMBOY, N. J.	
2 clerks	2,600 00	1 collector	1,580 83
1 clerk	1,200 00	1 deputy collector	1,200 00
1 clerk	1,800 00	2 inspectors	2,190 00
1 inspector	1,000 00	1 inspector	730 00
1 inspector	1,460 00	2 inspectors	1,200 00
3 inspectors	3,285 00	6 boatmen	1,120 00
9 inspectors	7,425 00	LITTLE EGG HARBOR, N. J.	
1 inspector	549 00	1 collector	250 00
3 inspectors	2,062 50	1 deputy collector	750 00
1 superintendent warehouses	1,460 00	4 inspectors	2,451 00
5 store-keepers	3,650 00	Boatmen and boats	2,084 00
1 store-keeper	368 00	GREAT EGG HARBOR, N. J.	
1 janitor	550 00	1 collector	737 50
GENESEE, N. Y.		1 inspector	730 00
1 collector	2,500 00	1 boatman	390 00
1 deputy collector	1,800 00	BRIDGETOWN, N. J.	
1 deputy collector	1,433 70	1 collector	691 00
1 deputy collector	1,116 90	1 deputy collector	90 00
1 deputy collector	1,236 60	1 deputy collector	75 00
1 deputy collector	322 00	BURLINGTON, N. J.	
4 deputy collectors	2,928 00	1 collector	453 89
1 deputy collector	90 00	1 deputy collector and clerk	288 90
1 clerk	958 40	PHILADELPHIA, PA.	
1 inspector	1,460 00	1 collector	6,000 00
7 inspectors	5,124 00	2 deputy collectors	6,000 00
2 inspectors	1,650 00	1 deputy collector	2,000 00
1 inspector	537 00	1 assistant deputy collector at Camden	1,500 00
1 inspector	183 00	1 cashier	2,500 00
1 inspector	165 00	1 assistant cashier	2,200 00
NIAGARA, N. Y.		4 clerks	7,200 00
1 collector	2,500 00	1 clerk	1,599 32
1 deputy collector	2,250 00	7 clerks	11,200 00
1 deputy collector	1,800 00	13 clerks	13,200 00
1 deputy collector, inspector, and clerk	1,575 00	1 clerk	470 60
1 deputy collector	1,500 00	1 clerk	234 60
1 clerk	1,200 00	4 clerks	4,800 00
15* deputy collectors and inspectors	16,425 00	1 clerk	848 87
7 deputy collectors and inspectors	4,053 00	1 clerk	297 80
2 inspectors	2,920 00	3 messengers	2,700 00
10* inspectors	10,950 00	1 messenger	374 20
1 inspector	541 00	2 messengers	1,600 00
1 inspectress	654 00	BUFFALO CREEK, N. Y.	
BUFFALO CREEK, N. Y.		1 collector	2,500 00
1 collector	2,500 00	1 appraiser	3,000 00
1 deputy collector	2,292 10	1 deputy collector	1,460 00
1 deputy collector	1,460 00		

Two of these deputy collectors and four of the inspectors are paid by railroad companies.

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
PENNSYLVANIA—Continued.		ERIE, PA.—Continued.	
1 messenger.....	\$336 30	1 deputy collector and inspector.....	\$1,200 00
2 watchmen.....	2,000 00	3 temporary inspectors.....	2,887 50
1 fireman.....	912 50	1 temporary inspector.....	732 00
1 naval officer.....	5,000 00	1 temporary inspector.....	213 00
1 deputy naval officer.....	2,500 00	1 clerk, &c.....	188 08
2 clerks.....	3,600 00	1 inspector.....	125 08
1 clerk.....	1,600 00		
5 clerks.....	7,000 00	PITTSBURGH, PA.	
1 messenger.....	900 00	1 surveyor.....	4,500 00
1 surveyor.....	5,000 00	1 appraiser.....	3,000 00
2 deputy surveyors.....	5,000 00	1 deputy surveyor.....	1,400 00
1 clerk.....	1,500 00	1 clerk.....	900 00
1 clerk.....	1,765 38	1 messenger and watchman.....	900 00
1 clerk.....	1,600 00		
1 clerk.....	1,400 00	DELAWARE, DEL.	
2 clerks.....	2,400 00	1 collector.....	2,500 00
1 marker.....	900 00	3 deputy collectors.....	2,400 00
1 messenger.....	900 00	3 inspectors.....	2,000 00
1 messenger.....	800 00	6 boatmen.....	1,980 00
1 general appraiser.....	3,000 00	1 deputy collector and clerk.....	1,725 00
1 clerk.....	1,400 00		
1 clerk.....	1,200 00	BALTIMORE, MD.	
1 messenger.....	900 00	1 collector.....	6,000 00
1 appraiser.....	3,000 00	2 deputy collectors.....	6,000 00
2 assistant appraisers.....	5,000 00	1 deputy collector at Havre de Grace.....	1,200 00
1 examiner.....	2,000 00	1 auditor.....	2,500 00
4 examiners.....	7,200 00	1 cashier.....	2,500 00
1 examiner.....	1,403 80	1 assistant cashier.....	1,200 00
1 inspector of drugs.....	1,000 00	10 clerks.....	18,000 00
2 clerks.....	3,200 00	1 chief entry clerk.....	2,000 00
4 clerks.....	5,600 00	5 clerks.....	6,531 90
9 packers.....	9,033 75	2 clerks.....	3,623 60
1 packer.....	772 75	5 clerks.....	6,391 30
1 messenger.....	900 00	1 clerk.....	1,300 00
1 messenger.....	463 70	14 clerks.....	15,735 89
5 watchmen.....	5,000 00	1 clerk and messenger.....	184 08
1 watchman.....	900 00	1 assistant custodian.....	1,500 00
2 foremen.....	2,190 00	1 janitor.....	912 50
1 foreman.....	1,092 00	1 messenger.....	1,566 00
5 laborers, (appraisers' stores).....	4,106 25	3 messengers.....	2,737 50
1 laborer.....	787 50	1 porter.....	912 50
1 laborer.....	661 50	59 day-inspectors.....	84,288 00
1 laborer.....	634 50	53 night-inspectors.....	57,588 00
1 laborer.....	568 50	Inspectors, night service.....	680 00
1 marker.....	900 00	Special night-inspectors.....	1,389 00
1 fireman.....	460 00	1 inspectress.....	800 00
1 chief weigher.....	2,000 00	1 inspector at Havre de Grace.....	400 00
14 assistant weighers.....	16,800 00	1 captain of watch.....	1,460 00
1 clerks.....	2,400 00	1 lieutenant of watch.....	1,200 00
2 fireman.....	1,095 00	6 watchmen.....	6,570 00
1 messenger.....	900 00	3 watchmen, temporary.....	3,285 00
1 messenger.....	800 00	1 aid to collector.....	1,095 00
1 porter.....	800 00	2 debenture-markers.....	1,807 50
2 gaugers.....	2,970 00	1 weigher.....	2,000 00
1 gauger.....	1,397 29	1 clerk to weigher.....	1,400 00
1 measurer.....	1,485 00	1 clerk to weigher.....	1,200 00
1 assistant measurer.....	1,200 00	16 assistant weighers.....	19,199 97
4 laborers to gaugers.....	2,880 00	Markers, laborers, &c.....	33,508 30
57 inspectors.....	83,220 00	2 gaugers.....	3,000 00
1 inspector.....	1,080 00	1 measurer.....	1,500 00
1 inspector.....	988 00	2 assistant measurers.....	2,190 00
1 inspector.....	60 00	Special assistant measurer.....	393 00
1 inspector.....	1,200 00	Official expenses of measurers.....	53 72
28 inspectors.....	30,660 00	1 clerk and store-keeper.....	1,800 00
1 inspector.....	1,062 00	1 clerk and store-keeper.....	1,200 00
1 inspector.....	1,047 00	1 foreman.....	1,200 00
1 inspector.....	900 00	5 porters.....	5,013 25
1 inspector.....	720 00	1 messenger.....	900 00
1 inspector.....	531 00	1 engineer.....	1,000 00
1 inspector.....	528 00	1 fireman.....	912 50
1 inspector.....	456 00	Temporary laborers.....	7,917 75
1 inspector.....	600 00	1 superintendent of stores, (paid by owners).....	1,800 00
4 bargemen.....	3,650 00	18 store-keepers, (paid by owners).....	23,324 00
25 laborers, (public store).....	20,521 25	Night service of store-keepers, (paid by owners).....	302 00
1 laborer, (public store).....	447 75		
ERIE, PA.			
1 collector.....	1,000 00		
1 deputy collector and inspector.....	1,800 00		

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. com- pensation.	District, number of persons, and occupation.	Agg. com- pensation.
BALTIMORE, MD.—Continued.		TAPPAHANNOCK, VA.	
1 general appraiser.....	\$3, 000 00	1 collector.....	\$500 00
1 clerk.....	1, 400 00	1 deputy collector.....	1, 095 00
1 local appraiser.....	3, 000 00	1 deputy collector and inspector.....	250 00
2 assistant appraisers.....	5, 000 00	1 surveyor.....	250 00
1 clerk.....	1, 800 00		
6 examiners.....	9, 300 00	YORKTOWN, VA.	
1 chief clerk.....	1, 800 00	1 collector.....	529 80
1 clerk.....	1, 264 61	1 special deputy collector.....	1, 460 00
6 clerks.....	7, 408 26	1 deputy collector and inspector.....	730 00
1 foreman.....	1, 200 00	2 boatmen.....	450 00
1 foreman and sampler.....	997 80		
4 samplers.....	4, 368 00	PETERSBURGH, VA.	
6 openers and packers.....	6, 570 00	1 collector.....	839 05
1 opener and packer.....	822 25	1 special deputy collector and clerk.....	1, 800 00
6 porters and laborers.....	6, 570 00	1 deputy collector and inspector.....	1, 460 00
1 porter and laborer.....	747 50	1 inspector.....	352 00
1 messenger.....	912 50	1 special inspector.....	32 00
Laborers.....	2, 074 50	1 janitor.....	900 00
1 naval officer.....	5, 000 00	1 messenger.....	730 00
1 deputy naval officer.....	2, 500 00	1 boatman.....	180 00
2 clerks.....	3, 600 00		
2 clerks.....	2, 358 63	NORFOLK AND PORTSMOUTH, VA.	
6 clerks.....	8, 975 46	1 collector.....	3, 400 00
1 clerk.....	338 45	1 deputy collector.....	1, 800 00
2 clerks.....	2, 376 91	1 appraiser.....	3, 000 00
1 messenger.....	1, 089 00	2 clerks, &c.....	3, 000 00
1 messenger.....	912 50	1 clerk.....	1, 400 00
1 surveyor.....	4, 500 00	1 clerk.....	1, 200 00
1 deputy surveyor.....	2, 500 00	7 inspectors.....	10, 230 00
1 clerk.....	1, 600 00	1 special inspector.....	1, 095 00
1 clerk.....	1, 500 00	1 night-inspector.....	1, 095 00
1 clerk.....	1, 314 00	2 night-inspectors.....	1, 200 00
1 clerk.....	1, 200 00	1 store-keeper.....	1, 095 00
1 aid.....	1, 460 00	2 watchmen.....	1, 800 00
1 messenger.....	912 50	1 watchman.....	720 00
1 special inspector.....	100 00	1 porter to appraiser.....	626 00
1 engineer.....	1, 049 25	2 janitors.....	1, 440 00
		1 boatman.....	720 00
ANNAPOLIS, MD.		4 boatmen.....	1, 920 00
1 collector.....	350 51	1 weigher.....	1, 500 00
1 deputy collector.....		1 measurer.....	1, 500 00
1 surveyor.....	271 30		
1 deputy surveyor.....		CHERRYSTONE, VA.	
1 inspector.....	1, 460 00	1 collector.....	975 45
1 boatman.....	180 00	1 deputy collector.....	1, 276 00
		1 deputy collector.....	914 00
TOWN CREEK, MD.		1 deputy collector.....	496 00
1 surveyor.....	160 00	1 revenue-boatman.....	279 00
		1 revenue-boatman.....	259 00
EASTERN DISTRICT, MD.		1 revenue-boatman.....	36 50
1 collector.....	1, 200 00	1 revenue-boatman.....	30 00
1 deputy collector.....	1, 460 00	1 special watchman.....	105 00
1 deputy collector.....	1, 095 00	1 special watchman.....	33 00
1 deputy collector.....	800 00		
		WHEELING, W. VA.	
GEORGETOWN, D. C.		1 surveyor.....	1, 196 80
1 collector.....	1, 749 90	1 janitor.....	540 00
3 deputy collectors and inspectors.....	3, 600 00		
1 inspector.....	200 00	PARKERSBURGH, W. VA.	
1 janitor.....	900 00	1 surveyor.....	350 00
ALEXANDRIA, VA.		ALBEMARLE, N. C.	
1 collector.....	767 18	1 collector.....	1, 266 85
1 deputy collector and inspector.....	1, 500 00	1 special deputy collector.....	1, 460 00
1 deputy collector at Potomac.....	365 00	1 deputy collector and inspector.....	1, 460 00
2 inspectors.....	2, 160 00	2 deputy collectors and inspectors.....	1, 460 00
		1 deputy collector and inspector.....	180 99
RICHMOND, VA.		1 inspector for coast.....	365 00
1 collector.....	2, 259 78	2 boatmen.....	480 00
1 deputy collector.....	1, 800 00	1 special inspector.....	274 45
1 clerk.....	1, 500 00		
4 inspectors, &c.....	5, 840 00		
1 additional inspector.....	364 00		
1 watchman.....	912 50		

Statement of the number of persons employed in each district, &c.—Continued.

District; number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
PAMLICO, N. C.		SAVANNAH, GA.—Continued.	
1 collector	\$1,484 21	1 temporary inspector	\$108 50
2 deputy collectors	2,608 00	1 temporary inspector	62 50
1 deputy collector and inspector	1,095 00	1 temporary inspector	49 00
1 deputy collector and inspector	730 00	1 temporary inspector	33 50
1 inspector	360 00	1 temporary inspector	28 00
4 boatmen	1,200 00	1 temporary inspector	24 50
1 messenger	313 00	2 temporary inspectors	33 00
BEAUFORT, N. C.		7 night-inspectors	6,387 50
1 collector	1,437 85	1 night-inspector	767 50
1 inspector	1,095 00	1 weigher and gauger	1,500 00
1 boatman	300 00	1 messenger	350 00
WILMINGTON, N. C.		1 janitor	1,000 00
collector		1 assistant janitor	360 00
1 deputy collector	2,000 00	1 appraiser	1,500 00
1 clerk	1,500 00	1 appraiser	764 74
5 inspectors	7,300 00	1 appraiser's porter	360 00
1 weigher and gauger	1,500 00	4 boatmen	2,920 00
1 janitor and store-keeper	1,100 11	1 boatman	166 00
4 boatmen	1,440 00	BRUNSWICK, GA.	
GEORGETOWN, S. C.		1 collector	2,700 00
1 collector	484 11	2 deputy collectors and inspectors	2,190 00
1 inspector	1,095 00	1 inspector	1,095 00
2 boatmen	700 00	6 boatmen	2,520 00
2 boatmen	300 00	1 temporary inspector	112 00
CHARLESTON, S. C.		SAINT MARY'S, GA.	
1 collector	4,830 60	1 collector	1,011 10
1 deputy collector	2,389 70	1 inspector	1,460 00
1 auditor	1,600 80	1 boatman	420 00
1 clerk	1,667 20	1 boatman	360 00
1 clerk	1,600 00	FERNANDINA, FLA.	
2 clerks	1,400 00	1 collector	1,540 99
1 clerk	1,300 00	1 deputy collector, &c	1,460 00
1 appraiser	1,500 00	1 inspector	1,095 00
1 assistant appraiser	905 54	1 inspector	730 00
1 weigher and measurer	1,500 00	1 boatman	420 00
1 gauger, &c	845 82	3 boatmen	360 00
1 store-keeper	1,460 00	SAINT AUGUSTINE, FLA.	
1 store-keeper, (paid by proprietor of warehouse)	1,256 00	1 collector	598 95
1 inspector and clerk	1,571 00	2 deputy collectors and inspectors	2,920 00
7 day-inspectors	10,220 00	1 inspector	816 00
5 temporary inspectors	1,820 00	1 temporary inspector	3 00
6 night-inspectors	5,475 00	6 boatmen	2,111 70
1 temporary night-inspector	60 00	SAINT JOHN'S, FLA.	
4 watchmen	2,920 00	1 collector	1,567 53
4 bargemen	2,920 00	1 deputy collector and inspector	1,460 00
1 messenger	1,000 00	2 inspectors	2,190 00
2 porters	1,460 00	4 boatmen	1,440 00
1 janitor	600 00	KEY WEST, FLA.	
BEAUFORT, S. C.		1 collector	3,000 00
1 collector	2,495 26	1 deputy collector	2,200 00
1 inspector and deputy collector	1,095 00	1 chief clerk	1,600 00
1 temporary inspector	106 00	1 import clerk	1,500 00
2 boatmen	720 00	2 navigation clerk	1,200 00
SAVANNAH, GA.		3 day-inspectors	4,350 00
1 collector	4,000 00	1 day-inspector	1,364 00
1 special deputy collector	2,500 00	1 night-inspector	1,460 00
1 deputy collector and cashier	2,000 00	1 night-inspector	92 00
1 clerk and auditor	1,950 00	1 night-inspector	86 00
1 clerk	1,500 00	1 messenger	390 00
3 clerks	4,265 20	4 boatmen	1,680 00
2 clerks	2,800 00	4 temporary inspectors	63 00
1 inspector	1,460 00	SAINT MARK'S, FLA.	
9 inspectors	11,497 50	1 collector	1,071 43
1 inspector	831 00	1 special deputy collector	1,460 00
1 inspector	80 50		

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
SAINT MARK'S, FLA.—Continued.		NEW ORLEANS, LA.—Continued.	
2 deputy collectors	\$2,640 00	1 assistant auditor	\$2,500 00
3 deputy collectors	180 00	1 general appraiser	3,000 00
1 inspector	240 00	2 appraisers	6,000 00
6 boatmen	2,160 00	1 assistant appraiser	2,500 00
4 boatmen	100 00	1 cashier	2,500 00
APALACHICOLA, FLA.		1 assistant cashier	2,000 00
1 collector	803 54	1 entry-clerk	2,500 00
1 deputy collector and inspector	1,095 00	1 warehouse superintendent	2,500 00
1 messenger	300 00	1 weigher	2,000 00
1 boatman	300 00	4 deputy weighers	6,000 00
PENSACOLA, FLA.		1 custom-house keeper	1,800 00
1 collector	1,000 00	8 examiners	14,400 00
1 deputy collector	1,800 00	3 clerks	5,527 78
1 deputy collector	1,600 00	17 clerks	30,456 26
1 clerk	1,400 00	20 clerks	31,973 56
1 clerk	1,200 00	9 clerks	12,600 00
2 inspectors	2,920 00	6 clerks	7,200 04
6 inspectors	6,570 00	16 store-keepers	20,791 32
1 inspector	730 00	1 chief engineer	745 00
2 night-inspectors	1,825 00	1 engineer	855 70
1 watchman	730 00	1 carpenter	1,460 00
1 janitor	600 00	54 inspectors	76,457 00
1 messenger	600 00	1 cigar-inspector	1,460 00
6 boatmen	2,880 00	20 river-inspectors	25,539 50
MOBILE, ALA.		30 night-inspectors	32,163 00
1 collector	250 00	2 roundsmen	2,550 00
1 deputy collector and cashier	2,472 83	1 gauger	1,500 00
1 deputy collector and auditor	2,000 00	1 assistant gauger	1,400 00
1 entry-clerk	1,785 33	1 special examiner of drugs	1,000 00
1 marine clerk	1,552 17	1 sampler	1,342 29
1 assistant marine clerk	1,312 50	1 marker	1,095 00
1 chief inspector	1,460 00	2 markers	1,825 00
1 cigar-inspector	1,460 00	1 messenger	1,100 00
1 boarding officer	1,456 00	3 messengers	3,000 00
1 weigher and gauger	1,500 00	1 messenger	900 00
2 special inspectors	1,900 00	5 messengers	3,650 00
1 store-keeper	980 00	1 captain night-watch	1,095 00
7 inspectors	7,087 50	5 watchmen	4,562 50
3 temporary inspectors	1,125 25	2 openers and packers	2,190 00
5 night-inspectors	4,443 75	2 chief laborers	2,190 00
1 messenger	730 00	4 foremen	4,380 01
2 janitors	1,200 00	19 laborers	16,865 00
6 boatmen	3,285 00	16 laborers	11,644 28
1 appraiser	2,967 39	31 boatmen	21,336 53
BELMA, ALA.		7 firemen	3,480 00
1 surveyor	350 00	TECHE, LA.	
PEARL RIVER, MISS.		1 collector	1,492 09
1 collector	1,827 11	6 inspectors	8,760 00
1 deputy collector and inspector	1,460 00	1 inspector	1,186 00
1 inspector	573 00	2 boatmen	424 50
1 temporary inspector	270 00	TEXAS, TEX.	
2 boatmen	720 00	1 collector	4,500 00
VICKSBURG, MISS.		1 special deputy collector	2,500 00
1 collector	500 00	1 weigher, gauger, &c	2,000 00
1 deputy collector		1 chief clerk and deputy	1,800 00
NATCHEZ, MISS.		1 chief inspector and deputy	1,800 00
1 collector	512 00	5 clerks	8,000 00
NEW ORLEANS, LA.		1 inspector and deputy	1,500 00
1 collector	6,000 00	1 surveyor	1,000 00
3 deputy collectors	9,000 00	6 inspectors	8,760 00
1 deputy collector	1,500 00	1 special inspector	1,460 00
1 auditor	3,000 00	1 night-inspector	1,460 00
		3 night-inspectors	3,285 00
		2 inspectors	2,190 00
		2 store-keepers	2,920 00
		1 assistant appraiser	1,460 00
		1 night-watchman	1,095 00
		1 assistant weigher, gauger, &c	1,095 00
		1 janitor	720 00
		1 assistant janitor	600 00
		1 messenger	730 00
		1 porter	730 00
		4 boatmen	3,600 00
		5 boatmen	3,000 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. com- pensation.	District, number of persons, and occupation.	Agg. com- pensation.
SALURIA, TEX.		CINCINNATI, OHIO.	
1 collector	\$2, 586 45	1 surveyor	\$3, 000 00
1 surveyor	600 00	1 appraiser	3, 000 00
1 deputy collector	1, 500 00	1 deputy surveyor	2, 500 00
1 deputy collector and clerk	1, 500 00	1 assistant book-keeper	1, 500 00
1 deputy collector and inspector	536 00	1 admeasuring clerk	1, 252 00
1 clerk and inspector	1, 164 00	1 examiner	1, 500 00
1 inspector	1, 460 00	1 weigher, gauger, &c	1, 500 00
2 mounted inspectors	2, 920 00	1 warehouse clerk	1, 200 00
1 store-keeper	300 00	2 clerks	2, 000 00
1 store-keeper	120 00	1 inspector	1, 095 00
1 boatman	600 00	1 inspector	1, 000 00
1 porter and messenger	360 00	2 store-keepers	1, 700 00
CORPUS CHRISTI, TEX.		1 porter	720 00
1 collector		1 messenger	480 00
1 special dep. collector & book-keeper	2, 200 00	1 janitor	480 00
1 deputy collector and clerk	1, 800 00	CUYAHOGA, OHIO.	
3 deputy collectors and inspectors	4, 380 00	1 collector	2, 500 00
1 deputy collector and inspector	1, 304 00	1 special deputy collector	2, 000 00
3 mounted inspectors	4, 380 00	1 deputy collector	1, 600 00
1 mounted inspector	1, 100 00	1 appraiser	3, 000 00
1 inspector	1, 004 00	1 deputy collector and clerk	1, 200 00
2 inspectors	2, 920 00	1 deputy collector and inspector	1, 460 00
1 store-keeper and inspector	156 00	1 clerk	1, 400 00
1 porter	420 60	1 copyist	900 00
BRAZOS DE SANTIAGO, TEX.		1 inspector	1, 460 00
1 collector	4, 500 00	5 inspectors	5, 475 00
2 deputy collectors	5, 000 00	1 watchman	1, 042 00
1 deputy collector and inspector	2, 400 00	1 opener and packer	600 00
2 clerks	4, 000 00	1 deputy collector and inspector	480 00
1 store-keeper	1, 800 00	3 deputy collectors and inspectors	900 00
1 clerk and appraiser	992 93	SANDUSKY, OHIO.	
1 clerk	1, 600 00	1 collector	
1 clerk	1, 476 02	1 deputy collector and surveyor	1, 095 00
18 inspectors	25, 900 00	1 special deputy collector	1, 200 00
1 temporary inspector	1, 095 00	1 deputy collector and inspector	600 00
2 inspectors	1, 825 00	1 deputy collector and inspector	300 00
2 deputy collectors and inspectors	2, 920 00	3 deputy collectors and inspectors	600 00
1 deputy collector and inspector	1, 555 00	1 deputy collector and clerk	800 00
1 watchman	725 00	1 deputy collector and inspector	248 30
1 messenger	600 00	MIAMI, OHIO.	
1 boatman	480 00	1 collector	2, 500 00
3 temporary inspectors	196 00	1 appraiser	3, 000 00
PASO DEL NORTE, TEX.		1 special deputy collector	1, 500 00
1 collector	2, 000 00	1 deputy collector	1, 300 00
3 deputy collectors	4, 500 00	4 inspectors, \$3 per day	
4 deputy collectors	4, 000 00	DETROIT, MICH.	
5 mounted inspectors	6, 387 50	1 collector	2, 500 00
1 night-watchman	600 00	1 special deputy collector	2, 500 00
MEMPHIS, TENN.		1 chief clerk	2, 000 00
1 surveyor	1, 297 33	4 clerks	6, 400 00
1 appraiser	3, 000 00	1 clerk	1, 200 00
1 clerk, &c	1, 200 00	1 clerk	800 00
1 store-keeper	1, 200 00	1 deputy collector and inspector	1, 800 00
1 messenger	600 00	2 deputy collectors and inspectors	2, 555 00
NASHVILLE, TENN.		6 deputy collectors and inspectors	6, 570 00
1 surveyor	705 76	5 deputy collectors and inspectors	4, 562 50
PADUCAH, KY.		1 deputy collector and inspector	730 00
1 surveyor	462 42	1 deputy collector and inspector	600 00
LOUISVILLE, KY.		7 deputy collectors and inspectors	2, 565 00
1 surveyor	3, 000 00	1 deputy collector and inspector	120 00
1 appraiser	3, 000 00	12 inspectors	13, 140 00
1 special deputy and clerk	1, 800 00	6 inspectors	5, 475 00
1 clerk	1, 460 00	2 inspectors	1, 460 00
1 clerk	1, 200 00	3 inspectors	1, 642 50
1 inspector	1, 277 50	3 inspectors	360 00
1 messenger	547 50	1 deputy collector	547 50
1 laborer	730 00	1 janitor	800 00
		1 store-keeper	1, 095 00
		1 messenger	600 00
		1 assistant janitor	720 00
		1 assistant store-keeper	125 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
HURON, MICH.		CHICAGO—Continued.	
1 collector	\$2,500 00	1 surveyor	\$350 00
1 special deputy collector	2,000 00	1 auditor	2,200 00
1 cashier	1,500 00	1 assistant auditor	2,000 00
1 bond and entry clerk	1,200 00	1 cashier	2,000 00
2 inspectors and deputy collectors	2,920 00	1 clerk	2,000 00
7 inspectors and deputy collectors	7,675 00	2 clerks	3,600 00
1 inspector and deputy collector	825 00	6 clerks	9,600 00
2 inspectors and deputy collectors	1,825 00	5 clerks	7,000 00
2 inspectors and deputy collectors	1,600 00	1 clerk	1,200 00
2 inspectors and deputy collectors	180 00	1 clerk	753 26
1 inspector and deputy collector	600 00	2 inspectors	2,920 00
1 inspector and deputy collector	420 00	1 inspector	972 00
2 inspectors and deputy collectors	720 00	12 inspectors	15,330 00
1 inspector and deputy collector	180 00	6 inspectors	3,213 00
1 detective	1,095 00	2 inspectors	1,400 00
3 detectives	2,737 50	2 inspectors	1,666 00
2 inspectors	2,920 00	5 inspectors	4,270 00
7 inspectors	7,675 00	1 inspector	836 50
1 inspector	821 25	1 inspector	1,246 00
1 inspector	730 00	1 store-keeper	547 50
1 watchman	730 00	1 store-keeper	730 00
1 inspectress	240 00	1 store-keeper	795 00
		3 store-keepers	3,832 50
SUPERIOR, MICH.		1 messenger	681 83
1 collector	2,900 00	1 messenger	730 00
1 special deputy collector	1,575 00	1 watchman	912 50
1 deputy collector	1,200 00	2 janitors	1,460 00
1 deputy collector	1,000 00		
1 deputy collector	847 00	GALENA, ILL.	
2 deputy collectors	1,170 00	1 surveyor	495 21
1 deputy collector	500 00	1 deputy surveyor	500 00
2 deputy collectors	936 00	1 janitor	360 00
1 deputy collector	418 00		
1 deputy collector	400 00	QUINCY, ILL.	
1 deputy collector	300 00	1 surveyor	438 31
1 deputy collector	276 00	1 special deputy surveyor .....	.....
1 special inspector	705 00		
2 inspector and aids	1,694 00	ALTON, ILL.	
1 laborer	50 00	1 surveyor	351 40
MICHIGAN, MICH.			
1 collector	2,821 94	CAIRO, ILL.	
1 deputy collector	1,200 00	1 surveyor	1,199 25
1 deputy collector	720 00	1 inspector	1,095 00
2 deputy collectors	1,200 00	1 watchman	42 00
1 deputy collector	526 00		
2 deputy collectors	960 00	MILWAUKEE, WIS.	
2 deputy collectors	720 00	1 collector	2,500 00
3 deputy collectors	900 00	1 deputy collector	1,800 00
2 deputy collectors	480 00	1 deputy collector	1,500 00
1 deputy collector	180 00	1 appraiser	3,000 00
1 deputy collector	120 00	4 inspectors	4,380 00
		1 deputy collector	600 00
EVANSVILLE, IND.		1 deputy collector	350 00
1 surveyor	1,355 60	1 deputy collector	300 00
1 deputy surveyor and clerk	1,000 00	1 deputy collector	200 00
1 appraiser	3,000 00	1 deputy collector	150 00
1 store-keeper	850 00		
NEW ALBANY, IND.		LA CROSSE, WIS.	
1 surveyor .....	.....	1 surveyor	1,200 00
MICHIGAN CITY, IND.			
1 surveyor	350 00	DU LUTH, MINN.	
		1 collector	1,000 00
CHICAGO, ILL.		1 deputy collector	1,197 00
1 collector	4,500 00	1 inspector	1,095 00
1 deputy collector and clerk	2,725 00	1 inspector and store-keeper	1,095 00
1 deputy collector and clerk	2,000 00	1 clerk	638 00
1 deputy collector and clerk	1,800 00		
1 deputy collector and inspector	1,108 80	MINNESOTA, MINN.	
1 deputy collector and inspector	1,105 00	1 collector	2,500 00
1 deputy collector and inspector	180 00	1 special deputy collector	1,460 00
		1 deputy collector	2,000 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. com- pensation.	District, number of persons, and occupation.	Agg. com- pensation.
MINNESOTA, MINN.—Continued.		OREGON, OREG.—Continued.	
2 deputy collectors.....	\$2,190 00	1 inspector.....	\$1,200 00
4 mounted inspectors.....	5,110 00	1 inspector.....	1,000 00
1 inspector.....	912 50	2 inspectors.....	1,200 00
1 store-keeper.....	375 00	2 boatmen.....	960 00
1 inspectress.....	96 50		
1 inspectress and clerk.....	1,277 50	WILLAMETTE, OREG.	
DUBUQUE, IOWA.		1 collector.....	3,000 00
1 surveyor.....	541 15	2 deputy collectors.....	5,000 00
1 janitor.....	600 00	1 appraiser.....	3,000 00
1 fireman.....	638 75	1 clerk.....	1,800 00
BURLINGTON, IOWA.		1 clerk.....	1,600 00
1 surveyor.....	402 27	1 weigher, gauger, and inspector.....	1,500 00
KEOKUK, IOWA.		2 inspectors.....	2,700 00
1 surveyor.....	350 00	1 night inspector.....	1,350 00
SAINT LOUIS, MO.		1 night-inspector.....	1,265 49
1 surveyor.....	6,000 00	1 inspector, weigher, and gauger.....	1,259 31
1 special deputy surveyor.....	2,800 00	1 opener and packer.....	1,259 31
1 appraiser.....	3,000 00	1 porter and messenger.....	1,200 00
1 deputy and cashier.....	2,500 00	1 store-keeper.....	899 97
1 deputy and clerk.....	2,000 00	1 store-keeper.....	500 00
1 deputy and clerk.....	1,800 00	SOUTHERN DISTRICT, OREG.	
1 deputy and clerk.....	1,700 00	1 collector.....	1,038 10
1 clerk.....	1,500 00	1 deputy collector and inspector.....	1,200 00
1 clerk.....	1,300 00	3 deputy collectors.....	3,000 00
4 clerks.....	4,800 00	SAN FRANCISCO, CAL.	
1 messenger.....	840 00	1 collector.....	6,000 00
1 watchman.....	912 00	2 deputy collectors.....	7,250 00
1 janitor.....	720 00	2 deputy collectors.....	3,000 00
4 inspectors.....	5,840 00	1 auditor.....	3,625 00
1 weigher.....	1,500 00	1 assistant auditor.....	2,000 00
1 store-keeper.....	1,460 00	1 cashier.....	3,000 00
1 store-keeper.....	1,095 00	1 assistant cashier.....	2,000 00
1 opener and packer.....	720 00	1 adjuster of duties.....	3,000 00
SAINT JOSEPH, MO.		1 secretary.....	2,500 00
1 surveyor.....	350 00	1 accountant.....	2,000 00
KANSAS CITY, MO.		4 clerks.....	8,800 00
1 surveyor.....	350 00	1 clerk.....	2,000 00
OMAHA, NEBR.		4 clerks.....	7,500 00
1 surveyor.....	382 33	14 clerks.....	25,200 00
1 deputy surveyor.....		5 clerks.....	8,000 00
MONTANA AND IDAHO.		2 clerks.....	2,800 00
1 collector.....	1,099 14	3 messengers.....	3,240 00
1 special deputy collector.....		3 watchmen.....	3,240 00
PUGET SOUND, WASH.		1 naval officer.....	4,500 00
1 collector.....	3,400 00	1 deputy naval officer.....	3,125 00
1 deputy collector.....	2,500 00	1 cashier.....	2,200 00
1 deputy collector.....	1,800 00	1 clerk.....	2,100 00
1 deputy collector and inspector.....	1,460 00	2 clerks.....	3,750 00
1 clerk and inspector.....	1,600 00	1 clerk.....	1,800 00
9 inspectors.....	13,140 00	1 clerk.....	1,750 00
1 night-watchman.....	900 00	6 clerks.....	9,600 00
4 boatmen.....	3,600 00	1 messenger.....	1,080 00
OREGON, OREG.		1 surveyor.....	4,000 00
1 collector.....	3,000 00	2 deputy surveyors.....	7,250 00
1 special deputy collector.....	1,800 00	1 clerk.....	1,800 00
1 deputy and inspector.....	1,500 00	1 clerk.....	1,600 00
1 inspector.....	1,460 00	1 messenger.....	1,080 00
		1 inspectress.....	1,200 00
		3 inspectors.....	5,400 00
		35 inspectors.....	54,600 00
		3 inspectors.....	3,000 00
		2 inspectors.....	1,200 00
		1 captain of night-watch.....	1,560 00
		1 lieutenant of night-watch.....	1,400 00
		17 night-inspectors.....	30,400 00
		18 temporary night-inspectors.....	21,600 00
		4 weighers.....	8,000 00
		10 assistant weighers.....	12,000 00
		1 gauger.....	2,000 00
		2 gauger's laborers.....	2,200 00
		40 temporary laborers.....	51,200 00
		2 appraisers.....	7,250 00
		2 assistant appraisers.....	5,000 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
SAN FRANCISCO, CAL.—Continued.		SAN FRANCISCO, CAL.—Continued.	
1 examiner	\$2,250 00	2 messengers	\$2,160 00
3 examiners	6,000 00	1 foreman to laborers	1,200 00
1 clerk	2,000 00	7 laborers	7,560 00
1 sampler	1,200 00	3 watchmen	3,240 00
1 foreman	1,200 00	2 boatmen	3,200 00
14 temporary laborers	15,680 00	6 boatmen	6,480 00
5 temporary laborers	5,400 00		
1 messenger	1,080 00	SAN DIEGO, CAL.	
1 deputy collector and superintendent	3,625 00	1 collector	3,000 00
9 assistant store-keepers	14,782 50	1 mounted inspector	1,560 00
3 clerks	6,000 00	1 mounted inspector	1,200 00
5 clerks	9,000 00	1 inspector	1,460 00
2 clerks	3,200 00	2 inspectors	2,000 00
1 clerk	1,500 00		

Statement exhibiting the number and tonnage of the registered, enrolled, and licensed vessels of the United States on the 30th of June, 1874.

States and Territories.	Registered.		Enrolled.		Licensed under 20 tons.		Total.	
	Number.	Tons.	Number.	Tons.	Number.	Tons.	Number.	Tons.
Maine	416	246,115.14	1,980	185,837.59	536	6,664.02	2,932	438,616.75
New Hampshire	15	10,277.50	43	4,047.62	16	177.27	74	14,502.39
Vermont			25	5,494.10			25	5,494.10
Massachusetts	572	290,157.01	1,737	201,677.50	344	3,816.86	2,653	495,651.37
Rhode Island	15	3,166.89	151	33,450.76	115	1,129.77	281	37,747.42
Connecticut	51	12,218.14	498	75,102.99	271	2,979.58	820	90,300.71
New York	859	582,085.02	8,253	1,121,394.39	706	8,021.70	9,818	1,711,501.11
New Jersey	17	1,534.17	881	97,116.11	298	3,450.00	1,196	102,100.28
Pennsylvania	126	65,707.25	3,285	456,452.57	175	2,148.17	3,586	524,307.99
Delaware	3	1,156.43	165	15,751.28	43	491.10	211	17,398.81
Maryland	118	38,045.32	1,613	124,836.47	536	6,501.73	2,267	169,383.52
District of Columbia	7	645.24	413	28,198.10	67	786.06	487	29,629.40
Virginia	15	2,910.76	370	19,183.80	632	6,319.35	1,017	28,413.91
North Carolina	16	2,460.13	87	5,091.62	189	2,043.00	292	9,596.75
South Carolina	10	3,239.31	78	6,014.28	115	1,331.64	203	10,585.23
Georgia	32	15,236.14	43	9,152.34	23	247.89	103	24,636.37
Florida	57	5,193.31	109	12,454.42	126	1,370.36	292	19,018.09
Alabama	15	7,125.91	54	8,431.08	45	379.64	114	15,936.63
Mississippi	7	1,098.27	53	2,981.20	52	663.52	112	4,742.99
Louisiana	71	34,217.64	314	57,882.58	253	2,435.33	638	94,535.55
Texas	44	8,904.73	105	9,132.69	186	1,970.32	335	20,007.74
Tennessee			61	10,840.47	7	75.98	68	10,916.45
Kentucky	3	1,206.13	62	13,434.39	6	70.17	71	14,710.69
Missouri	4	1,106.83	325	124,663.28	4	26.95	333	125,797.06
Iowa			27	2,377.50	3	46.95	30	2,424.45
Nebraska			18	4,386.51			18	4,386.51
Minnesota			90	9,785.52	12	190.40	102	9,975.92
Wisconsin			339	61,597.01			339	61,597.01
Illinois	10	3,044.27	631	111,584.38	28	366.58	669	115,595.23
Indiana			74	12,976.64			74	12,976.64
Michigan	3	807.82	774	155,243.06	158	2,010.27	935	155,061.75
Ohio	12	3,682.62	886	180,465.70	58	686.08	956	184,834.40
West Virginia			213	23,377.36	21	274.70	234	23,652.06
California	160	71,317.67	618	92,641.69	195	2,474.75	973	166,434.11
Oregon	6	2,650.68	78	17,598.99	24	246.18	108	20,495.85
Washington Territory	52	12,767.81	35	11,387.86	21	186.37	108	24,342.04
Alaska	12	345.04					12	345.04
Total of the United States	2,728	1,428,923.18	24,488	3,312,146.45	5,270	59,582.69	32,486	4,800,652.32
SUMMARY.								
The Atlantic and Gulf coasts	2,460	1,330,390.67	16,589	1,926,079.54	4,700	52,509.89	23,749	3,308,980.10
The Pacific coast	230	87,081.20	731	121,628.54	240	2,907.30	1,301	211,617.04
The northern lakes	29	7,875.93	5,294	831,036.72	277	3,468.42	5,600	842,381.07
The western rivers	9	3,575.38	1,874	433,401.65	53	697.08	1,936	437,674.11
Total United States	2,728	1,428,923.18	24,488	3,312,146.45	5,270	59,582.69	32,486	4,800,652.32

Statement exhibiting the number and tonnage of sailing-vessels, steam-vessels, barges, and canal-boats in the United States on June 30, 1874.

States.	Sailing-vessels.		Steam-vessels.		Barges.		Canal-boats.		Total.	
	Number.	Tonnage.	Number.	Tonnage.	Number.	Tonnage.	Number.	Tonnage.	Number.	Tonnage.
Maine.....	2,857	417,781.62	74	20,683.71	1	151.42			2,932	438,616.75
New Hampshire.....	69	13,831.06	5	671.33					74	14,502.39
Vermont.....	9	511.87	6	4,256.86			10	725.37	25	5,494.10
Massachusetts.....	2,329	454,629.69	119	39,507.74	5	1,513.94			2,653	495,651.37
Rhode Island.....	237	20,706.36	44	17,041.06					281	37,747.42
Connecticut.....	709	53,928.38	80	31,050.52	29	5,079.66	2	242.15	820	90,300.71
New York.....	3,350	690,492.94	1,003	410,217.64	576	131,283.85	4,880	479,506.68	9,818	1,711,501.11
New Jersey.....	853	56,450.93	90	17,518.69	67	10,932.47	186	17,198.19	1,196	102,160.28
Pennsylvania.....	956	155,712.75	449	125,209.63	341	71,755.17	1,840	171,630.44	3,586	524,307.99
Delaware.....	167	11,578.96	17	3,562.22	10	1,206.74	17	1,050.89	211	17,393.81
Maryland.....	1,556	92,539.76	119	40,674.19			592	36,169.57	2,267	169,383.52
District of Columbia.....	87	3,163.61	26	3,893.54	39	835.48	335	21,736.77	487	29,629.40
Virginia.....	917	20,796.46	74	5,605.05	22	1,871.97	4	140.43	1,017	28,413.91
North Carolina.....	255	6,774.06	30	2,661.05	7	161.64			292	9,596.75
South Carolina.....	173	7,210.40	30	3,374.83					203	10,585.23
Georgia.....	78	16,427.18	25	8,209.19					103	24,636.37
Florida.....	243	13,614.65	49	5,403.44					292	19,018.09
Alabama.....	75	8,962.90	34	6,382.07	5	591.66			114	15,936.63
Mississippi.....	85	2,716.75	27	2,026.24					112	4,742.99
Louisiana.....	425	34,162.58	200	58,662.38	13	1,710.59			638	94,535.55
Texas.....	295	12,295.34	39	7,654.80	1	57.60			335	20,007.74
Tennessee.....			67	10,675.18	1	241.27			68	10,916.45
Kentucky.....			54	11,779.70	17	2,930.99			71	14,710.69
Missouri.....			177	73,099.47	155	52,607.38	1	90.21	333	125,797.06
Iowa.....			29	2,348.85	1	75.60			30	2,424.45
Nebraska.....			18	4,326.51					18	4,386.51
Minnesota.....	1	49.33	63	6,357.63	38	3,568.96			102	9,975.92
Wisconsin.....	257	46,331.77	80	15,062.10	2	203.14			339	61,597.01
Illinois.....	363	77,327.84	140	17,874.77	76	12,435.58	90	7,957.04	669	115,595.23
Indiana.....			63	11,834.05	11	1,142.59			74	12,976.64
Michigan.....	433	55,586.78	358	68,166.00	144	34,314.97			935	158,061.75
Ohio.....	289	68,328.34	230	66,405.03	149	34,866.46	288	15,164.57	956	184,834.40
West Virginia.....			125	13,678.35	109	9,973.71			234	23,652.06
California.....	750	108,460.12	156	49,178.44	67	8,795.55			973	166,434.11
Oregon.....	36	2,252.69	60	17,111.04	12	1,132.12			108	20,495.85
Washington Territory.....	73	20,727.79	25	3,340.59	10	273.66			108	24,342.04
Alaska.....	11	299.19	1	45.85					12	345.04
Total.....	18,147	2,473,716.10	4,186	1,185,609.74	1,908	389,714.17	8,245	751,612.31	32,486	4,800,652.32
SUMMARY.										
The Atlantic and Gulf coasts.....	15,579	2,005,070.59	1,967	659,616.84	771	153,905.97	5,432	490,386.70	23,749	3,308,980.16
The Pacific coast.....	870	131,739.79	242	69,675.92	89	10,201.33			1,201	211,617.04
The northern lakes.....	1,696	336,801.44	876	198,121.08	216	46,323.20	2,812	261,135.40	5,600	842,381.07
The western rivers.....	2	104.28	1,101	258,195.95	832	179,283.67	1	90.21	1,936	437,674.11
Total.....	18,147	2,473,716.10	4,186	1,185,609.74	1,908	389,714.17	8,245	751,612.31	32,486	4,800,652.32

Statement showing the number and tonnage of vessels employed in the cod and mackerel fisheries on the 30th of June, 1874.

States and customs districts.	Vessels above 20 tons.		Vessels under 20 tons.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.
MAINE.						
Passamaquoddy.....	10	486.51	7	91.47	17	577.98
Machias.....	2	60.71	9	108.90	11	169.61
Frenchman's Bay.....	18	793.78	25	314.17	43	1,107.95
Castine.....	42	2,740.82	28	363.32	70	3,104.14
Bangor.....			2	15.41	2	15.41
Belfast.....	19	774.97	20	248.91	39	1,023.88
Waldoborough.....	61	2,153.97	96	1,219.51	157	3,373.48
Wiscasset.....	52	3,126.14	66	692.07	118	3,818.21
Bath.....	7	239.92	14	164.15	21	404.07
Portland and Falmouth.....	52	1,979.75	60	771.32	112	2,751.07
Saco.....	2	53.56	10	94.91	12	148.47
Kennebunk.....	5	137.03	10	117.63	15	254.66
York.....			3	33.38	3	33.38
Total.....	270	12,547.16	350	4,235.15	620	16,782.31
NEW HAMPSHIRE.						
Portsmouth.....	14	791.35	12	125.71	26	917.06
MASSACHUSETTS.						
Newburyport.....	23	1,222.55	10	93.94	33	1,316.49
Gloucester.....	356	20,034.71	35	416.54	391	20,451.25
Salem and Beverly.....	51	3,348.32	4	38.19	55	3,386.51
Marblehead.....	30	1,573.09	24	278.45	54	1,851.54
Boston and Charlestown.....	87	4,381.59	20	237.98	107	4,619.57
Plymouth.....	38	1,868.85	27	249.35	65	2,118.20
Barnstable.....	218	14,277.86	28	327.40	246	14,605.26
Nantucket.....	2	115.62			2	115.62
New Bedford.....	8	320.16	25	217.82	33	537.98
Fall River.....	11	271.38	29	304.92	40	576.30
Total.....	824	47,414.33	202	2,164.59	1,026	49,578.92
RHODE ISLAND.						
Providence.....			25	230.61	25	230.61
Newport.....	11	516.82	57	557.40	68	1,074.22
Bristol and Warren.....	1	38.28	4	38.20	5	76.48
Total.....	12	555.10	86	826.21	98	1,381.31
CONNECTICUT.						
Stonington.....	30	961.34	43	490.38	72	1,451.72
New London.....	35	1,333.34	63	773.99	98	2,107.33
New Haven.....	6	804.05			6	804.05
Total.....	71	3,098.73	105	1,264.37	176	4,363.10
NEW YORK.						
Sag Harbor.....	31	3,460.89	102	1,025.71	133	4,486.60
CALIFORNIA.						
San Francisco.....	8	622.06	8	104.90	16	726.96
San Diego.....			1	7.17	1	7.17
Total.....	8	622.06	9	112.07	17	734.13
WASHINGTON TERRITORY.						
Puget Sound.....			3	46.58	3	46.58
SUMMARY.						
Maine.....	270	12,547.16	350	4,235.15	620	16,782.31
New Hampshire.....	14	791.35	12	125.71	26	917.06
Massachusetts.....	824	47,414.33	202	2,164.59	1,026	49,578.92
Rhode Island.....	12	555.10	86	826.21	98	1,381.31
Connecticut.....	71	3,098.73	105	1,264.37	176	4,363.10
New York.....	31	3,460.89	102	1,025.71	133	4,486.60
California.....	8	622.06	9	112.07	17	734.13
Washington Territory.....			3	46.58	3	46.58
Grand total.....	1,230	68,489.62	869	9,800.39	2,099	78,290.01

Statement showing the number and tonnage of vessels of the United States employed in the whale fisheries on the 30th of June, 1874.

Customs districts.	Vessels.	Tons.
Barnstable, Mass.....	15	1,384.58
Edgartown, Mass.....	1	182.87
New Bedford, Mass.....	126	34,557.20
New London, Conn., (sail).....	16	2,628.22
New London, Conn., (steam).....	1	106.68
Sag Harbor, N. Y.....	1	116.37
San Francisco, Cal.....	2	131.88
Total.....	162	39,107.80

Consolidated statement showing the number and tonnage of the vessels built in the United States during the year ended June 30, 1874.

States and Territories.	Sailing-vessels.		Steam-vessels.		Canal-boats.		Barges.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
Maine.....	240	92,186.51	12	1,503.12	.....	.....	2	991.19	254	94,680.82
New Hampshire.....	3	3,182.88	.....	.....	.....	.....	.....	.....	3	3,182.88
Massachusetts.....	72	30,809.30	5	689.87	.....	.....	.....	.....	77	31,499.17
Rhode Island.....	.....	.....	1	44.13	.....	.....	.....	.....	1	44.13
Connecticut.....	33	5,453.91	3	197.81	.....	.....	6	1,192.68	42	6,844.40
New York.....	114	15,049.81	100	28,481.69	360	37,788.73	53	12,255.53	627	93,575.76
New Jersey.....	63	6,851.78	3	55.85	3	323.59	6	1,070.56	75	8,301.78
Pennsylvania.....	28	8,789.10	57	21,230.67	59	6,948.39	137	28,595.38	281	65,563.53
Delaware.....	19	3,854.56	9	6,785.88	.....	.....	.....	.....	28	10,640.44
Maryland.....	26	3,525.30	12	1,484.54	32	2,163.81	2	377.89	132	7,551.54
District of Columbia.....	8	125.11	.....	.....	17	1,123.14	2	60.90	27	1,309.05
Virginia.....	35	590.48	9	545.00	.....	.....	6	503.10	50	1,638.58
North Carolina.....	24	787.20	.....	.....	.....	.....	1	133.58	25	920.78
South Carolina.....	18	248.76	6	527.82	.....	.....	.....	.....	24	776.58
Georgia.....	3	24.84	1	63.09	.....	.....	.....	.....	4	87.93
Florida.....	15	320.75	3	176.68	.....	.....	.....	.....	18	497.43
Alabama.....	3	59.98	2	316.63	.....	.....	.....	.....	5	376.61
Mississippi.....	5	307.60	2	84.33	.....	.....	.....	.....	7	391.93
Louisiana.....	24	411.81	11	996.58	.....	.....	.....	.....	35	1,408.39
Texas.....	18	261.79	1	9.12	.....	.....	1	57.60	20	328.51
Tennessee.....	.....	.....	8	189.44	.....	.....	.....	.....	8	189.44
Kentucky.....	.....	.....	21	4,523.90	.....	.....	10	3,764.70	31	8,288.60
Missouri.....	.....	.....	16	4,260.60	.....	.....	13	5,904.48	29	10,171.08
Iowa.....	.....	.....	3	154.27	.....	.....	.....	.....	3	154.27
Minnesota.....	.....	.....	1	17.51	.....	.....	.....	.....	1	17.51
Wisconsin.....	25	18,396.83	8	1,601.80	.....	.....	.....	.....	33	11,998.63
Illinois.....	11	3,447.12	5	220.24	.....	.....	9	1,547.93	25	5,215.29
Indiana.....	.....	.....	6	248.15	.....	.....	.....	.....	6	248.15
Michigan.....	59	15,407.86	36	13,621.72	.....	.....	15	3,851.66	110	32,881.24
Ohio.....	15	7,287.33	30	9,766.59	2	55.16	21	3,138.13	68	20,247.21
West Virginia.....	.....	.....	17	1,084.17	.....	.....	18	1,749.89	35	2,834.06
California.....	23	4,625.65	9	1,764.27	.....	.....	2	691.50	34	7,081.42
Oregon.....	4	86.68	7	1,278.45	.....	.....	1	64.83	12	1,429.96
Washington Territory.....	13	2,223.74	.....	.....	.....	.....	4	124.33	17	2,348.07
Total United States.....	961	216,316.68	404	101,929.92	473	48,402.81	309	66,075.76	2,147	432,725.17
SUMMARY.										
The Atlantic and Gulf coasts.....	791	165,530.02	164	54,727.83	307	29,488.04	79	16,487.54	1,341	266,233.43
The Pacific coast.....	40	6,936.07	16	3,042.72	.....	.....	7	880.66	63	10,859.45
The northern lakes.....	130	43,850.59	99	24,487.20	166	18,914.77	22	4,733.31	417	91,965.87
The western rivers.....	.....	.....	125	19,672.17	.....	.....	201	43,974.25	326	63,646.42
Total United States.....	961	216,316.68	404	101,929.92	473	48,402.81	309	66,075.76	2,147	432,725.17

Summary statement of sailing-vessels built in the United States during the year ended June 30, 1874.

Class of vessels.	No.	Tonnage.
Ships	24	36, 448. 78
Barks	45	30, 437. 40
Barkantines	2	712. 11
Brigs	22	8, 894. 74
Schooners	655	136, 130. 49
Sloops	213	3, 693. 16
Total	961	216, 316. 68

Summary statement of steam-vessels built in the United States during the year ended June 30, 1874.

Class of vessel.	No.	Tonnage.
River steamers, side-wheel	60	16, 940. 87
River steamers, stern-wheel	106	16, 375. 25
River steamers, propeller	172	13, 178. 90
Lake steamers, side-wheel	1	748. 85
Lake steamers, propeller	26	17, 492. 81
Ocean steamers, side-wheel	2	1, 761. 62
Ocean steamers, propeller	37	35, 433. 62
Total	404	101, 929. 92

Summary statement of canal-boats and barges built in the United States during the year ended June 30, 1874.

Class of vessel.	No.	Tonnage.
Canal-boats	473	48, 402. 81
Barges	309	66, 075. 76
Total	782	114, 478. 57

Statement showing the class, number, and tonnage of iron vessels built in the United States during the year ended June 30, 1874.

Ports.	Sailing-vessels.		Steam-vessels.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.
New York, N. Y.			3	11, 521. 70	3	11, 521. 70
Philadelphia, Pa.			11	14, 382. 80	11	14, 382. 80
Wilmington, Del.			8	6, 614. 97	8	6, 614. 97
Baltimore, Md.			1	577. 34	1	577. 34
Total			23	33, 096. 81	23	33, 096. 81

Statement showing the number and class of vessels built and the tonnage thereof, in the several States and Territories of the United States, from 1815 to 1874, inclusive.

Year.	Class of vessels.					Total number of vessels built.	Total tonnage.
	Ships and barks.	Brigs.	Schooners.	Sloops, canal-boats, and barges.	Steamers.		
1815	136	224	681	274	.....	1,315	<i>Tons. 95ths.</i> 154,624 39
1816	76	122	781	424	.....	1,403	131,668 04
1817	34	56	559	394	.....	1,073	86,393 37
1818	53	85	428	332	.....	898	82,421 20
1819	53	82	473	243	.....	851	79,817 86
1820	21	60	301	152	.....	534	47,784 01
1821	43	89	247	127	.....	506	55,856 01
1822	64	131	260	168	.....	623	75,346 93
1823	55	127	260	165	15	622	75,007 57
1824	56	156	377	166	26	781	90,939 00
1825	56	197	538	168	35	994	114,997 25
1826	71	187	482	227	45	1,012	126,438 35
1827	55	153	464	241	38	951	104,342 67
1828	73	108	474	196	33	854	93,375 58
1829	44	68	485	145	43	785	77,098 65
1830	25	56	403	116	37	637	58,094 24
1831	72	95	416	94	34	711	85,762 68
1832	152	143	568	122	100	1,065	144,539 16
1833	144	167	625	185	65	1,188	161,626 36
1834	98	94	497	180	68	937	118,330 37
1835	25	50	301	100	30	506	46,238 52
1836	93	65	444	164	125	890	113,627 49
1837	67	72	507	168	135	949	122,987 22
1838	66	79	501	153	90	889	113,135 44
1839	83	89	439	122	125	858	120,989 34
1840	97	109	378	224	64	872	118,309 23
1841	114	101	310	157	78	760	118,893 71
1842	116	91	272	404	137	1,021	129,083 64
1843	58	34	138	173	79	482	43,617 77
1844	73	47	204	279	163	766	103,537 29
1845	124	87	322	342	163	1,038	146,018 02
1846	100	164	576	355	225	1,420	188,203 93
1847	151	168	689	392	198	1,508	243,732 67
1848	254	174	701	547	175	1,851	318,075 54
1849	198	148	623	370	208	1,547	256,577 47
1850	247	117	547	290	259	1,360	272,218 54
1851	211	65	522	326	233	1,367	298,203 60
1852	255	79	584	267	259	1,444	351,493 41
1853	269	95	681	394	271	1,710	425,371 49
1854	334	112	661	386	281	1,774	535,616 01
1855	381	126	605	669	253	2,047	583,450 04
1856	306	103	594	479	221	1,703	469,393 73
1857	251	58	504	258	263	1,334	378,504 70
1858	222	46	431	400	226	1,225	242,286 69
1859	89	28	297	284	172	870	156,601 33
1860	110	36	372	289	264	1,071	212,892 45
1861	110	38	360	371	264	1,143	233,194 35
1862	62	17	207	397	183	864	175,075 84
1863	97	34	212	1,113	367	1,823	310,884 34
1864	112	45	322	1,389	498	2,366	415,740 64
1865	109	46	369	853	411	1,788	383,805 00
1866*	96	61	457	926	348	1,888	336,146 56
1867	95	70	517	657	180	1,519	303,528 66
1868	80	48	590	848	236	1,802	285,304 73
1869	91	36	506	816	277	1,726	275,230 05
1870	73	27	519	709	290	1,618	276,953 31
1871	40	14	498	901	302	1,755	273,226 51
1872	15	10	426	900	292	1,643	209,052 22
1873	28	9	611	1,221	402	2,271	359,245 76
1874	71	22	655	995	404	2,147	432,725 17

* Now admeasurement from 1866,

REPORT OF THE CHIEF OF THE BUREAU OF STATISTICS.



REPORT

OF THE

CHIEF OF THE BUREAU OF STATISTICS.

TREASURY DEPARTMENT,
Bureau of Statistics, November 4, 1874.

SIR: The Chief of the Bureau of Statistics has the honor to submit the following report of its operations during the fiscal year ended June 30, 1874.

WORK OF THE BUREAU.

The work performed in the Bureau is of such a peculiar and varied character as to render a tabular statement impossible. The following notice of the several divisions and subdivisions of the Bureau, with a brief statement of the nature of the labor assigned to each, exhibits but imperfectly the extent, variety, and difficulty of the work annually performed.

The chief clerk is Mr. E. B. Elliott, who is also a member of the Civil-Service Commission.

DIVISION OF EXAMINATION—J. N. WHITNEY, CHIEF.

Number of clerks: Males, 4; female, 1.

In this division, the monthly and quarterly statements of commerce, navigation, immigration, &c., rendered to the Bureau by the collectors of customs, are carefully and intelligently examined previously to being recorded by the clerks in the division of compilation. These examinations disclose errors, large in number and grave in character, which, if not eliminated from the statements before they are compiled and published, would, in many instances, serve but to mislead. In some published trade-statements of foreign countries, and of this country prior to the establishment of the Bureau, important errors appear. The following entry, copied from a statement of the imports from Canada, which appears in the Annual Report of Commerce and Navigation for the fiscal year ended June 30, 1865, will serve as an illustration:

District.	Article.	Cwt.	Dollars.
Oswego, N. Y.	Wheat-flour .	4, 369, 331	194, 676

One unfamiliar with the prices of breadstuffs at that period would suppose, from the above figures, that wheat-flour cost in Canada but $4\frac{1}{2}$ cents per cwt., or about 8 cents for the 196 pounds contained in a barrel. The critical examination to which every custom-house return is now subjected by the examining-clerks in this division renders such an error impossible.

Of the amount and character of the labor involved in the examination of the returns from collectors of customs, the following statement affords but an inadequate idea :

Number of pages of correspondence written.....	3,380
Acknowledgments of letters written.....	1,702
Acknowledgments of statements written.....	4,076
Calls for statements written.....	413
Statements examined.....	16,140

In addition to the above, a large amount of miscellaneous work is performed, such as the compilation of tables, preparation of blanks, books of record, &c.

COMPILATION—THOMAS CLEAR, CHIEF.

Whole number of clerks: 13 males and 2 females.

Included in this division are sections, or subdivisions, in which are compiled the statistics of home-consumption, of indirect and in-transitu trade, and of merchandise warehoused and withdrawn from warehouse. It is impossible to submit any exhibit that will give an adequate idea of the extent of patient, careful, and accurate labor performed by the clerks employed in compiling the statistics of our foreign trade and in preparing statements in response to calls for information.

IMMIGRATION AND NAVIGATION.—L. F. WARD, CHIEF.

Number of clerks: 5 males and 1 female.

The statistics of navigation have been rendered more complete and valuable during the past year by the distinction made, for the first time, in their compilation between entrances and clearances with cargoes and in ballast; and their preparation and publication in this form have necessarily increased the labor devolving upon this division.

Satisfactory progress has been made during the year in the work of perfecting the returns of immigration, and rendering these important statistics more complete and accurate in their details as to nationality, age, sex, and occupation; in all of which there has been, of late, an earnest and increasing interest, especially on the part of those who consider them with reference to their economic and political significance.

NUMBERING OF VESSELS, TONNAGE, ETC.—J. B. PARKER, CHIEF.

Number of clerks: 4 males and 1 female.

The work in this division consists of the assignment of official numbers and signal letters, filling up and forwarding notices of awards, which alone requires a large amount of careful research and labor, as, also, the keeping of the permanent registers pertaining to these awards; the compilation, copying, and proof-reading of the regular "Annual List of Merchant Vessels," the various annual, monthly, weekly, and miscellaneous statements which are called for by members of Congress and others in relation to the merchant-marine of the country; and the careful examination of the annual and quarterly reports, the results of which are embodied in the regular annual reports issued by the Bureau.

During the last fiscal year the vessels numbered and registered in this division were as follows:

	No.	Tonnage.
Sailing-vessels	1, 084	237, 616. 18
Steam-vessels	380	101, 178. 44
Unrigged vessels	546	71, 209. 54
Total	2, 010	410, 004. 16

A statement showing the number of vessels and amount of tonnage belonging to the different customs-districts of the United States on the 30th of June, 1874, geographically classified, is appended to this report, (marked A,) and attention invited to the note in reference to unrigged vessels.

LIBRARY.—E. T. PETERS, LIBRARIAN.

One female assistant.

The large demand upon the Bureau by members of Congress and others for statistical information, on a great variety of subjects, gives increasing importance to the work of this division, which includes the duty of keeping on the watch for all new statistical publications, especially in relation to commerce, industry, and finance; the classification and arrangement of the books and papers received, and placing them at the service of the officers of the Bureau and others entitled to their use; the indexing and systematic filing of all newspapers and periodicals received; and a variety of other duties. The important relation of the library to the ability of the Bureau to respond with promptness to the numerous and varied calls for information made by public men, renders it a matter of regret that the reduction of the clerical force, elsewhere referred to, has frequently compelled the undersigned to devote upon the librarian and his assistant other duties than those that especially pertain to the work of the division.

MISCELLANEOUS.

There are other departments of labor which, although not classed with the larger divisions, are yet of much importance, requiring as they do careful, patient, and intelligent industry. These are as follows: Publication, in charge of James Ryan; property, pay, and miscellaneous, of J. D. O'Connell; translation, A. W. Angerer; and revision, R. A. McMurray; the two first-named being assisted by one male and one female clerk.

The mails are in charge of a female clerk, upon whom the abolition of the franking-privilege has imposed much additional labor.

CLERICAL FORCE.

At the close of the last fiscal year, the number of clerks whose respective duties are above indicated consisted of 32 males and 8 females. At the present time, however, the force consists of only 23 male and 8 female clerks.

REDUCTION OF THE CLERICAL FORCE.

Section 13 of the act of July 28, 1866, provided for the detail and appointment of such clerks as might be necessary to fully carry out the provisions of the act establishing the Bureau, without any limitation as to their number or classification. For the first three months, the number of clerks averaged about 42, increasing to 49 in the year 1867, and

to 54 in 1868, in which latter year the monthly pay-roll for the officers, clerks, and six messengers and laborers averaged \$6,502. In March, 1869, a reduction in the clerical force was commenced, which continued during the year until the number of employés was reduced from an average of 61 in the first quarter to 52 in the last quarter of that year and to 49 in January, 1870. From this date, the number employed was still further reduced; the reduction continuing throughout the 53 months ended June 30, 1874, during which period, although the work of the Bureau gradually increased, the number of employés averaged but 45½, or about 8 less than during the previous 40 months, while the monthly pay-roll showed a reduction from \$5,947.88 in the earlier period to \$5,307.19 in the later; a saving of \$640.69 per month, or \$33,956 during the time in which the Bureau has been under the direction of the undersigned.

And when, under the act of July 12, 1870, it became necessary to submit to Congress an estimate of the number of clerks and other employés required in the Bureau, no request was made for an increase of force to provide for the gradual increase of work incident to the growth of the country, and to that growing interest in economic questions which manifests itself in an enlarged demand for the publication of commercial, industrial, and financial statistics, and in a constantly increasing number of applications for such statistics on the part of legislators, economists, business-men, and writers for the press.

The following statement shows, in detail, the number of clerks and other employés, with the average amount of their monthly salaries, including those of the chief officers of the Bureau, from the establishment of the Bureau to June 30, 1874:

Periods.	Males.	Females.	Messengers and laborers.	Total.	Amount.
From October 1, 1866, to December 31, 1866, average.....	28.33	13.33	(*)	41.66	\$4,309 01
Year 1867, average.....	34.00	14.83	4.00	52.83	5,391 82
Year 1868, average.....	40.33	13.92	6.08	60.33	6,302 19
From January, 1869, to January, 1870, as follows:					
January.....	43	13	6	62	6,834 79
February.....	43	13	6	62	6,204 56
March.....	43	12	4	59	6,702 97
April.....	41	10	4	55	5,958 82
May.....	41	10	4	55	6,142 15
June.....	43	10	6	59	5,996 10
July.....	43	10	5	58	5,977 26
August.....	48	10	3	61	6,614 73
September.....	45	7	3	55	5,964 62
October.....	41	7	3	51	5,835 35
November.....	42	7	3	52	5,695 77
December.....	44	7	3	54	6,114 68
January.....	39	7	3	49	5,818 23
Average of 13 months.....	42.77	9.46	4.08	56.31	6,143 08
From October, 1866, to January, 1870, average of 40 months.....	38.33	10.27	4.72	53.32	5,947 88
From February, 1870, to June, 1874, average of 53 months.....	33.28	7.88	4.34	45.50	5,307 19
Monthly decrease under present direction, average.....	5.05	2.39	0.38	7.82	640 69

* Detailed from Bureaus of the Treasury.

In view of the fact already presented that the increased work of the Bureau had been performed during the past four and a half years with a diminished force, and that owing to this increase of work it became necessary to ask for a detail of several additional clerks during the latter months of the past fiscal year, the announcement that the regular

force was diminished by Congress to the extent of four clerks, while clerks detailed from other offices were no longer to be obtained, occasioned deep regret. This reduction of force must have been recommended by the House Committee on Appropriations, under a misapprehension of facts, as they certainly had no intention to cripple the Bureau, yet it is none the less severe in its operation. Any reduction in the scope of its work, or diminution in the frequency of publication of important commercial statements, is deemed unadvisable, as such a curtailing of the work of the Bureau would necessarily impair its usefulness to the public. Indeed, the demands upon it are steadily in the direction of increased activity, necessitating the cultivation of a more extended field of inquiry.

The hope is, therefore, confidently entertained that a small increase in the present number of clerks will be authorized by Congress at the ensuing session, in order that the progress of the Bureau in the direction of increased efficiency may not be retarded.

PUBLICATIONS OF THE BUREAU.

Monthly Reports of Commerce and Navigation.—The monthly reports of this Bureau have, as heretofore, been regularly published, and 3,000 copies distributed, a few hundred of which are sent to foreign countries. They have been compiled at the earliest date after the receipt and correction of the returns, and, no doubt, have been printed with as much dispatch as the arrangements of the Congressional Printing-Office would permit.

Though not so promptly published as the trade-reports of some European countries, yet, for accuracy of statement, the statistics of commerce and navigation, as issued by this Bureau, may safely challenge comparison with those issued by any other government.

Annual Report of Commerce and Navigation.—The volume for the fiscal year 1873 was compiled and printed at the usual time. The statements for the fiscal year 1874 were compiled and sent to the Congressional Printer at an earlier date than ever before; and there is no doubt that the printed volume will be furnished to members of Congress as early in the session as they will be prepared to consult its pages.

The demand from foreign countries and from commercial bodies and statistical associations for copies of this volume, as well as for the other publications of this Bureau, induces a renewal of the earnest recommendation made in last year's report that an increased number be authorized. Giving, as it does, in detail, our trade with each foreign country, as well as the trade of each customs-district, this annual possesses great value, not only to the statesmen, legislators, and commercial men of this country, and to our ministers and consuls abroad, but to foreign governments, who of late are urgently desirous of an interchange of statistical publications. As the report is not stereotyped, it is desirable that a sufficient number be printed at once to fully supply the home and foreign demand, including the officers of the several customs-districts of the United States.

List of Merchant-Vessels of the United States.—The sixth annual statement of "Vessels Registered, Enrolled, and Licensed under the laws of the United States, designating the class, name, and place of registry," as well as the official number and signal-letters awarded to each vessel, was prepared and 2,000 copies published for distribution to the officers of customs, the masters of vessels engaged in the foreign trade, and the principal ship-owners, as well as to the commanders of United

States war-vessels. The value of this list has been enhanced by the insertion therein of a carefully-prepared "code-list," giving the signal-letters assigned to all sea-going vessels, arranged in their regular alphabetical order, without regard to the initial letter of the names of the vessels. Ship-masters can, by reference to it, obtain the name, tonnage, and home port of any vessel exhibiting her signals at sea. This volume also includes a list of the vessels belonging to the revenue marine, giving the date and place of building, and the number of the officers and men; also a list of the vessels now belonging to the United States Navy, giving their name, rate, class, guns, tonnage, means of propulsion, and station of each; to which is appended a complete list of the Navy from 1797 to 1874, with the number of line, staff, and other officers.

SPECIAL REPORT ON THE HISTORY OF CUSTOMS-TARIFF LEGISLATION.

One thousand copies of this document, printed by order of Congress, have been received from the Congressional Printer, and distributed to officers of the Treasury Department, including custom-house officials, and to our ministers and consuls abroad. This document was increased in value by the insertion of so much of the Revised Statutes, approved June 22, 1874, as related to the customs-tariff, together with a tabular arrangement of the rates of duty now in force.

SPECIAL REPORT ON IMMIGRATION.

During the past year the distribution of the English edition in the United Kingdom has been continued, while a considerable number of copies of this report in the German and in the French language have been forwarded to the continent of Europe for distribution in the countries where those languages are spoken.

A translation of the above report into the Swedish language was completed during the past fiscal year, and transmitted through you to Congress, with a letter dated June 8, 1874, from which the following extracts are made:

The demand for the translation of the report into the spoken languages of the other countries of Continental Europe, more particularly into the Scandinavian, has been of the most pressing nature, not only from those who desire to emigrate, but from a number of diplomatic and consular officers of the United States, who are impressed with the conviction that great benefit would result if each person wishing to emigrate could read in his own language the information which the report embodies.

The stream of immigration from Scandinavian countries, which previously was inconsiderable, has, during the past five years, been gradually and surely increasing in volume. During the five years from 1869 to 1873, inclusive, the immigrants who arrived from those countries were as follows:

	1869.	1870.	1871.	1872.	1873.	Total.
From Sweden	24, 115	12, 009	11, 659	14, 645	11, 351	73, 779
From Norway	17, 718	12, 356	11, 307	10, 348	13, 107	69, 836
From Denmark	4, 282	3, 041	2, 346	3, 758	5, 095	18, 522
Total	46, 115	27, 406	25, 312	28, 751	34, 553	162, 137

As the climate of the more northern portions of our country is peculiarly suited to those whose birthplace is chiefly north of the Baltic, and as the rich and highly productive soil of our Northwestern States and Territories will yield far larger returns than that of their native pine-clad hills, a greatly-increased immigration from these countries may be looked for in the future if trustworthy information in regard to the advantages possessed by various parts of our country be placed within the reach of those who desire to emigrate.

While it would be invidious to single out from the nationalities of Europe any people who are of more value to this country than another, yet, as the Scandinavians do not congregate in our large cities, where the labor-markets are already over supplied, but usually proceed at once to the sparsely-settled portions of the North and Northwest, where they cultivate the virgin soil, they constitute a valuable addition to our population.

In those portions of Europe where the English, French, and German languages are spoken the report has already been widely distributed; and it is to be believed that the effect of this distribution has been to cause a considerable increase of immigration to this country, especially among the class who are able to bring with them a small capital wherewith to engage in farming or other productive industry on their own account.

In view of this fact, and of the various considerations above presented, it seems not only proper, but eminently desirable, that the same means of information should be placed within the reach of the thrifty inhabitants of the Scandinavian countries.

I have, therefore, caused said report, embracing "Information for immigrants," to be translated into the Swedish language, and now have the honor to transmit through you to Congress the result of this labor, asking that five thousand copies of the translation may be printed for gratuitous distribution in Sweden, Norway, and Denmark.

If the economical value of the immigrant be as great as indicated in the report, viz: \$300, then the increment to the material wealth of the country from the Scandinavian immigration of the last five years amounted to nearly one hundred and thirty million dollars, (\$129,709,600,) a sum which would compensate *twenty thousand times* for the expenditure necessary to print and distribute a Swedish edition of five thousand copies of the report under consideration.

While the value of the work has been attested by communications from various parts of Europe, as well as by notices of the press, the want of a good map of the United States has been pointed out as a serious defect. It is, therefore, respectfully suggested that such a map, corrected to as late a date as practicable, be ordered; and that, in addition to the five thousand copies thereof required for the Swedish edition of the report, there be printed ten thousand extra copies, to accompany such numbers of the English, French, and German editions as have not yet been distributed.

The recommendations in the foregoing letter for the publication of the report in the Swedish language and of a map of the United States for the several editions are hereby renewed. And, as the English edition of the report is nearly exhausted, it is also recommended that there be printed from the stereotype plates at least three thousand copies for distribution in Great Britain and other English-speaking countries.

DECLINE IN IMMIGRATION.

Immigration, which reached its culminating-point in 1873, suffered a decline in the past fiscal year of 146,464, or from 459,803 to 313,339. This decrease may, however, be regarded as only temporary; the average for the past two years being 386,571, while that of the past seven years is only 360,208; in other words, the immigration for the last two years has been larger than that of any other two consecutive years since the establishment of the Government, with the exception of 1853 and 1854.

Returns for the quarter ended September 30, however, indicate that the decline still continues, the figures showing a considerable falling-off from those in the corresponding period of the preceding year.

This decrease in the arrival of immigrants has been accompanied by a large increase in the number of persons leaving the country; and it is well-known that this increase is chiefly made up of those who have come hither with the intention of remaining.

It is to be regretted that, owing to causes hereinafter mentioned, it has not been possible to secure full statements of the number of steerage-passengers who have departed from the United States. The data which have been obtained show little of interest beyond the total number of emigrants, and only approximately those who leave the port of New York. The departures from the whole country during the past fiscal year were 134,686, as against 119,154 in 1873, and less than 93,000 in each of the years 1872 and 1871, thus indicating that this efflux commenced some time before the flow of 1873 had ceased.

The diminished rate of increase in our foreign population is undoubtedly due to the recent general prostration of business in this country, the stagnation of productive industry, and the consequent diminution of the demand for labor. The extremely low rates of transatlantic passage prevailing during the past year have also contributed to induce a large number of persons of foreign birth to visit their native land with the intention of returning so soon as business resumes its wonted activity. Indeed, of 500 steerage-passengers who left New York in a steamship-line over 100 were known to have returned.

The following comparative statements will exhibit the leading facts connected with immigration for several years past:

TABLE I.—*Comparative statement of immigration and emigration for the seven fiscal years from July 1, 1867, to June 30, 1874, inclusive.*

	Year ended June 30—							Total.
	1868.	1869.	1870.	1871.	1872.	1873.	1874.	
Total number of passengers arrived in the United States.....	322, 148	389, 891	436, 785	386, 271	472, 034	520, 885	375, 679	2, 909, 693
Total number of passengers departed from the United States.....	67, 335	73, 862	81, 886	92, 547	92, 904	119, 154	134, 686	662, 374
Excess of arrivals over departures, or total increase of population by immigration.....	260, 813	316, 029	354, 899	293, 724	379, 130	401, 731	240, 993	2, 247, 319
Passengers not immigrants:								
Citizens of the United States returning from abroad.....	40, 060	26, 817	33, 865	43, 662	49, 056	47, 744	47, 730	238, 934
Aliens not intending to remain in the United States.....	5, 899	10, 306	15, 717	21, 259	18, 172	13, 338	14, 610	99, 301
Total non-immigrants.....	45, 959	37, 123	49, 582	64, 921	67, 228	61, 082	62, 340	338, 235
Total aliens, i. e., total arrivals less citizens of the United States.....	288, 088	363, 074	402, 920	342, 609	422, 978	473, 141	327, 949	2, 620, 759
Net immigration.....	282, 189	352, 768	387, 203	321, 350	404, 806	459, 803	313, 339	2, 521, 458
Net emigration.....	21, 376	36, 739	32, 304	27, 626	25, 676	58, 072	72, 346	274, 139

TABLE II.—*Comparative statement of immigration for the four fiscal years from July 1, 1870, to June 30, 1874, showing New York and "all other" districts separately.*

Passengers.	Year ended June 30—				Total.
	1871.	1872.	1873.	1874.	
Total number of passengers arrived in the United States:					
New York.....	228, 810	311, 735	337, 824	229, 443	1, 107, 812
All other districts.....	157, 461	160, 299	183, 061	146, 236	647, 057
Passengers not immigrants:					
Citizens of the United States returning from abroad:					
New York.....	19, 553	24, 828	27, 591	31, 294	103, 266
All other districts.....	24, 109	24, 228	20, 153	16, 436	84, 926
Aliens not intending to remain in the United States:					
New York.....	3, 052	3, 681	2, 899	4, 005	13, 637
All other districts.....	18, 207	14, 491	10, 439	10, 605	53, 742
Total non-immigrants:					
New York.....	22, 605	28, 509	30, 490	35, 299	116, 903
All other districts.....	42, 316	38, 719	30, 592	27, 041	138, 668
Net immigration:					
New York.....	206, 205	283, 226	307, 334	194, 144	990, 909
All other districts.....	115, 145	121, 580	152, 469	119, 195	508, 389
Aliens:					
New York.....	209, 257	286, 907	310, 233	198, 149	1, 004, 546
All other districts.....	133, 352	136, 071	162, 908	129, 800	562, 131

TABLE III.—*Comparative statement of immigration, by countries, ethnologically grouped, for the four fiscal years from July 1, 1870, to June 30, 1874.*

Countries, ethnologically grouped.	Year ended June 30—				Total.
	1871.	1872.	1873.	1874.	
England, Scotland, Wales	*85,455	84,894	89,482	61,999	321,830
Ireland	57,439	68,732	77,344	53,707	257,222
Teutonic:					
Germany, Austria, Netherlands	88,481	147,200	159,247	97,623	492,501
Scandinavian:					
Sweden, Norway, Denmark	22,132	28,575	35,481	19,178	105,366
Latin:					
Belgium, Switzerland, France, Italy, Spain, Portugal	9,833	18,860	28,361	21,694	78,748
Slavonic:					
Russia, Poland	1,208	2,641	4,898	5,755	14,502
China	7,135	7,788	20,292	13,776	48,991
British North American Provinces	47,082	40,176	37,871	32,960	158,089
Spanish and Portuguese colonies:					
Mexico, South America, Cuba, Porto Rico	1,218	1,500	1,760	1,536	6,014
All other countries	1,417	4,440	5,067	5,111	16,035
Total immigrants	321,350	404,806	459,803	313,339	1,499,298

* 16,042 of this number were reported as from "Great Britain, not specified."

TRADE WITH CANADA.

Although the published statements of the Bureau in regard to the whole foreign trade of the country, and particularly of our exports by water, are nearly accurate, yet it has hitherto been found impracticable, if not impossible, to obtain full returns of merchandise exported to the provinces of Ontario and Quebec. The fact, long known and deplored, is the more to be regretted now, when our commercial relations with the Dominion of Canada excite much discussion, and will soon, no doubt, engage the serious attention of the Senate of the United States. The returns from several custom-houses on the Canadian border are necessarily defective, owing to the want of legislation requiring persons exporting merchandise by land-conveyance to file full manifests of such merchandise and produce with the collector of the customs district on the border, across which the articles pass into the foreign country, as is now required in the case of all exports to foreign countries in vessels.

The act of February 10, 1820, provides that—

Before a clearance shall be granted for any vessel bound to a foreign place, the owners, shippers, or consignors of the cargo on board of such vessel, shall deliver to the collector manifests of the cargo, or the parts thereof shipped by them respectively, and shall verify the same by oath or affirmation; and such manifests shall specify the *kinds and quantities* of the articles shipped by them respectively, and the value of the total quantity of each kind of articles; and such oath or affirmation shall state that such manifest contains a full, just, and true account of all articles laden on board of such vessel by the owners, shippers, or consignors, respectively, and that the values of such articles are truly stated according to their actual cost, or the values which they truly bear at the port and time of exportation.

It will be observed that the above stringent clause does not extend to *railway-cars*, which in 1820 were unknown, and, consequently, unspecified in the act above referred to, nor to other land-vehicles, which have long been used in the transportation of merchandise across the Canadian border.

The defective character of these returns having long been known, the undersigned took occasion during the past summer to more thoroughly investigate the cause, with a view to its removal, personally visiting the

chief border-ports on both sides of the line, from Quebec to Chicago, consulting with our collectors and consuls, as well as with the Canadian authorities. Careful inquiry developed the fact that nearly all the produce and merchandise which are exported to Canada, of which full and correct returns are not made to this Bureau, cross the border at Saint Albans and Island Pond, in the customs-district of Vermont, and at Suspension Bridge, in the district of Niagara. The customs-officers at those places do all that is possible, under the present defective legislation, to obtain the kinds, quantities, and values of the articles transported in railway-carriages to ports in the provinces of Quebec and Ontario.

After consultation with the customs-authorities of Canada in Quebec and Montreal, and also with consuls of the United States, the undersigned proceeded to Ottawa, where he made arrangements with the Commissioner of Customs of the Dominion for an interchange of the detailed statements of imports, into each country from the other, for the past fiscal year, and for a similar interchange of quarterly statements in future. This interchange will prove advantageous to Canada as well as to this country, for the reason that Canadian statements of *exports* to the United States are far less than our returns of *imports* show them to be; for it is evident that the imports into each from the other are the more accurate, because the customs-officers of both countries are constantly on the alert to see that no dutiable merchandise crosses the border without paying its prescribed impost.

From the detailed statements by provinces and ports, as well as by articles and values, prepared by the commissioner of customs of the Dominion, the undersigned has been able to add to the stated value of articles embraced in the returns of collectors of customs of the districts of Vermont and Niagara the official figures obtained from Canada, which figures are published in the Statement of Domestic Exports, contained in the Annual Report of the Bureau, on Commerce and Navigation for the fiscal year 1874, and also in the Monthly Report for August, 1874.

The total value of the articles omitted as above-stated amounts, in the fiscal year 1874, to \$10,200,059*, Canadian or specie values, and to \$11,424,066 in United States currency, computed at the average premium on gold in that year.

The export of specie in the same period amounts to \$3,619,568, as appears by the statements of this Bureau, while the Canadian imports show but \$2,235,987; the former sum is, however, believed to be correct, the figures having been furnished by the agent of the express-company which conveyed the specie to Montreal, and verified by the undersigned.

In reciting the foregoing facts, the undersigned takes occasion to state that the fault does not wholly, or even chiefly, rest with the transportation-companies, whose principal officers, on the contrary, profess a willingness to aid the Bureau in the collection of full and accurate data in regard to our exports to Canada, but is due to the neglect of the shippers or consignors of merchandise to furnish full information as to the kinds, quantities, and values of the articles so shipped to Canada, and upon whom, it is hereby recommended, a penalty for such neglect should be imposed.

* While omissions of such magnitude are shown in our exports to Ontario and Quebec, it is instructive to notice that the published statements of the Bureau in regard to the exports to the maritime provinces of Nova Scotia and New Brunswick, nearly the whole of which are transported in vessels, substantially agree with those of the Dominion, thus confirming the statement that the omission of full returns is owing to defective legislation in regard to transportation by land-carriage.

The subject is respectfully submitted for your consideration, with the recommendation that it be brought to the attention of Congress for such legislation as may be deemed expedient and necessary; legislation which, while calculated to remedy the defect above indicated, will not place unnecessary obstructions to freedom of commercial intercourse.

OTHER DEFECTIVE LEGISLATION.

Among other defects in existing laws, which render it difficult to obtain full and accurate statistics, may be mentioned those under which it is sought to collect and publish information pertaining to the following subjects:

I. The coastwise movement of vessels of the United States.

II. The products of the fisheries taken by American vessels and fishermen and brought into the United States.

III. The immigration into and emigration from the United States.

I. *Coasting-trade*.—The published statistics of the coastwise navigation include only partial movements of vessels which may come within the provisions of the act of February 18, 1793, requiring entry or clearance to be made under certain circumstances; as, for instance, if the vessel has foreign goods on board above a certain value and under certain conditions, or enters from or clears for a port in another great coasting district. Since these movements comprise but a small portion of the trade from port to port in the United States, it will be readily seen that the statements published by the Bureau embrace but a small part of the coastwise tonnage-movement.

II. *Fisheries*.—With respect to products of the fisheries, taken by American vessels and fishermen, collectors are able to furnish official returns of the catch of those vessels only which, by the act of 1793, above mentioned, are required to make entry on their return from a fishing-voyage; as, for instance, vessels licensed for carrying on the fisheries returning from a voyage under a license to touch or trade at a foreign place. It is impossible, therefore, to obtain, under the present laws, accurate data in regard to the products of fish taken in the waters on our coast, which form the principal part of that important maritime industry.

The statements of this industry published by the Bureau are mainly collected in the few customs-districts from which returns are received by the personal efforts of the collectors, unaided by the requirements of law.

III. *Immigration and emigration*.—The statistics of immigration are derived from the manifests filed in the custom-houses of the country by masters of vessels, in pursuance of section 12, act of March 3, 1855. Since this provision of law is not construed to extend to cars and other land-vehicles, the same difficulty is experienced in regard to the immigration into the United States through the northern border-ports from Canada, and from Europe through Canada, as has already been indicated with respect to exports to Canada in railway-cars.

The importance of such legislation as will enable the Bureau to obtain, with greater accuracy, the details of this influx of persons of foreign birth, will appear, when it is stated that the immigration into the United States through the district of Huron alone exceeds that of any port in the United States except New York. By assiduous and earnest effort on the part of the Bureau, the officers of customs on the northern border have been induced to give to the subject their personal attention and have succeeded in obtaining, with approximate accuracy, the number of alien passengers who enter the United States in cars through their respective districts.

With regard to emigrants, or passengers departing from the United States, the only provision of law requiring lists of them to be filed with collectors is section 4, act of July 4, 1864, which has been construed to extend only to American vessels. Hence, information in relation to passengers or emigrants departing by cars or foreign vessels can only be obtained through the personal efforts of the collectors of the various ports, unaided by law. As the number of emigrants from the United States has of late largely increased, taking passage, as they do, chiefly in foreign steamships, the efforts to obtain, with approximate accuracy, the number of departures have been attended with great difficulty.

The foregoing defects in legislation are also submitted for the consideration and action of Congress. The importance of being able to obtain and publish accurate statements on the above subjects induces a hope that Congress will, at an early day, give them such attention as will result in providing effectual remedies for the important defects above indicated.

DESTINATION OF EXPORTS.

It may not be improper in this connection to refer to the difficulties, not arising from defective legislation, of obtaining with accuracy the ultimate destination or foreign market of all domestic produce exported from the United States.

Although the eleventh section of the act of February 10, 1820, before cited, explicitly requires that "the master and the owners, shippers, and consignors of the cargo shall state, upon oath or affirmation, to the collector the foreign port or country in which such cargo is *truly intended to be landed*," it is found to be impracticable to enforce this law in all cases. These difficulties, therefore, cannot be said to arise from defective legislation, but rather from various causes, among which are the exigencies of our growing commerce and the innovations upon the ancient courses of trade made by ocean steam transportation and the daily knowledge of the state of distant foreign markets afforded by the submarine and other telegraphs.

In many cases, the exporter clears his vessel and goods for some convenient port, accessible or in the direct route to several markets. The vessel is met on her arrival with orders by telegraph, or otherwise, to proceed to the market deemed most advantageous for the sale of her cargo.

Many vessels are reported from the principal ports as cleared for Queenstown and Gibraltar "for orders," and no other destination of the goods being known at the time of the clearance they are necessarily returned and appear in the printed reports of the Bureau as exports to Ireland and to Gibraltar, respectively.

Large amounts of breadstuffs, cotton, and petroleum thus appear as exports to countries in which they are never landed.

The following are the totals of domestic exports to Ireland and to Gibraltar during the fiscal year ended June 30, 1874, and the principal articles exported to those places:

To Ireland—1874.	Value.	To Gibraltar—1874.	Value.
Total value	\$43, 569, 655	Total value	\$2, 519, 883
Principal articles:		Principal articles:	
Indian corn.....	10, 667, 997	Illuminating-oil.....	1, 438, 472
Wheat.....	25, 903, 529	Spirits.....	60, 724
Wheat-flour.....	285, 244	Tobacco, and manufactures	
Cotton, unmanufactured.....	3, 855, 303	of	809, 070

It also appears that, during the year ended June 30, 1871, there were exported from the United States to Belgium, 17,384,603 gallons of refined petroleum, valued at \$4,295,037. The published trade statements of Belgium for the year 1871 (a period six months later) give the imports for consumption into that country from all foreign countries as 13,618,000 kilogrammes of "oil other than for table-use," valued at 14,980,000 francs, or 4,289,000 gallons,* 2,996,000 dollars, (United States measure and value,) which, from the high price per gallon, would appear to include a considerable amount of oil other than petroleum. As the population of Belgium in 1872 was but a little over five millions, (5,021,336,) the country abounding in coal, which is mined far in excess of consumption and thus affording cheap illuminating material, it would appear that the bulk of the petroleum exported from this country to Belgium is merely transhipped at Antwerp, and forwarded to the interior markets of the Continent.

These exports would appear to be largely in excess of the demand of the markets of the countries specified, especially those to Gibraltar.

The difference between the declared exports to certain countries and those reported as received into those countries is more clearly exemplified by the following statement:

Table showing the quantity of Indian corn and petroleum exported from the United States to Ireland, taken from the United States accounts, as compared with the imports of the same articles into the principal ports of Ireland from all countries, taken from the British Trade Reports for the periods specified.

Articles.	Unit of quantity.	Imported at the principal ports of Ireland from all foreign countries during the two years ended June 30, 1873.	Exported from the United States to Ireland during the two years ended June 30, 1873.
Indian corn	Bushels	23, 877, 766	27, 105, 930
Petroleum	Gallons	1, 877, 474	13, 961, 768

The peculiarities pointed out with reference to the destination of our exports from oceanic ports obtain in a more marked degree with respect to our domestic products which seek the markets of Europe through the Canadian Provinces on our northern border. To investigate this subject more fully the undersigned visited Chicago and made particular inquiries, not only of the officers of customs and the secretary of the board of trade, but of the principal shippers, and ascertained that the grain and flour as well as a large part of the provisions which the returns from the custom-house of that port indicate were shipped to the Provinces of Ontario and Quebec were really purchased on Canadian account and shipped in great part to Montreal. The names of consignees in the last-named city were obtained with a view of instituting further inquiries in regard to the ultimate destination of the breadstuffs. In the further prosecution of this inquiry the fact has been established that nearly the whole of the Indian corn, or maize, and flour and the greater part of the grain shipped from the upper lake-ports, which are returned to and published by this Bureau as exports to the provinces of Ontario and Quebec, find a market in Europe, while

* The gallon of petroleum is computed at seven pounds.

a part of the grain is first manufactured into flour, in which state it reaches the same destination.

The following table will illustrate the facts above stated:

Statement of domestic breadstuffs exported from the ports of Chicago, Ill., Detroit, Mich, Milwaukee, Wis., Port Huron, Mich., and Toledo, Ohio, to the provinces of Quebec and Ontario, Dominion of Canada, during the fiscal year ended June 30, 1874.

Articles.	Chicago, Ill.		Detroit, Mich.		Milwaukee, Wis.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
Indian corn bushels..	2, 641, 294	\$1, 270, 302	505, 528	\$293, 292	187, 727	\$99, 756
Wheat do	4, 804, 972	5, 579, 712	30, 658	47, 322	3, 064, 633	3, 848, 431
Wheat-flour barrels..	24, 916	129, 061	7, 614	61, 029	1, 381	7, 875
Other breadstuffs		40, 456		182, 602		1, 736
Total value		7, 019, 531		584, 245		3, 957, 798

Articles.	Port Huron, Mich.		Toledo, Ohio. *		Totals.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
Indian corn bushels..	329, 403	\$179, 673	1, 458, 867	\$756, 951	5, 122, 819	\$2, 599, 974
Wheat do	99, 366	134, 258	478, 175	631, 296	8, 477, 804	10, 241, 019
Wheat-flour barrels..	48, 405	372, 622			82, 316	570, 587
Other breadstuffs		42, 716				267, 510
Total value		729, 269		1, 388, 247		13, 679, 090

Out of 7,418,711 bushels of Indian corn, or maize, exported to the provinces of Quebec, Ontario, and Manitoba for the fiscal year ended June 30, 1873, 7,366,727 bushels were exported from the ports of Chicago, Detroit, Toledo and Port Huron, to the provinces named. It also appears from the Canadian statistical reports that during this period there were exported from the Dominion of Canada to foreign countries 6,242,976 bushels of Indian corn, *not the produce of the Dominion*; hence it is fair to presume that it was the produce of the United States. As only 226 bushels of Indian corn were imported into the United States from the Dominion during the year, it would appear that but little if any of the large amount exported by the route indicated, was re-imported into the country or went into consumption in Canada, but that it was transported to transatlantic markets. That this corn was shipped to foreign markets via the Saint Lawrence River is indicated by the fact that if it were transported from Canada across our territory and shipped to foreign countries from the ports of Portland, Boston, or New York, it would appear in our account of the In-transit Trade, but that account for the year under consideration fails to show that any Indian corn was received from Canada in transit for foreign countries.

So far as the published statements of the Bureau show the volume and value of domestic exports, they are as accurate as the existing laws under which they are compiled will admit, but for the reasons just given they do not contain that information which would be desired in any critical examination, with a view to trace the course of trade or determine the foreign markets in which our domestic products enter into consumption.

It would be interesting to know with accuracy what foreign countries absorb the vast volume of our domestic products, and the lack of this information is much to be regretted.

The published statements of commercial statistics lose half their value if they do not enable the inquirer to trace commodities from their places of production to the places of their consumption. It is hoped that such inquiries may be facilitated by inducing foreign countries to keep accurate accounts of the producing countries of the commodities entering into consumption in their various markets, as is now attempted to be done by this Bureau with respect to commodities imported from foreign countries.

STATISTICS OF LABOR.

In the report of the Chief of the Bureau made to your predecessor last year, the fact was mentioned that he had devoted much time and money, when in Europe, in 1872, to the investigation of the cost and condition of labor in those branches and in those countries which compete with similar industries in the United States, but that, owing to the pressure of official duties and health impaired thereby, he had made but little progress in the compilation of a special report thereon.

During the past year, however, the data thus personally collected, supplemented by information which he has more recently obtained, in regard to the rates of wages and the cost of living in the principal countries of Europe, have been, in large part, prepared for the press, and will be completed before the close of the ensuing session of Congress. His inquiries are now directed to the collection of facts in reference to labor and the cost of subsistence in the United States and the neighboring British Provinces, with a view to comparison with similar data already obtained from the Old World.

IMPORTS AND EXPORTS.

Detailed statements of imports into and of domestic and foreign exports from the United States during the fiscal year 1874, as compared with 1873, in which the increase and decrease are, respectively, indicated, are appended to this report, (marked B.)

PRICES OF STAPLE ARTICLES.

A statement showing the prices of staple articles in the New York market at the beginning of each month, in the calendar year 1874, is appended to this report, (marked C.)

Very respectfully, yours,

EDWARD YOUNG,
Chief of Bureau.

Hon. BENJAMIN H. BRISTOW,
Secretary of the Treasury.

APPENDIX A.

UNITED STATES MERCHANT-MARINE.

Table exhibiting the number of merchant-vessels and amount of tonnage belonging to the several customs-districts and ports of the United States, June 30, 1874, geographically classified.

Customs-districts.	Sailing-vessels.		Steam-vessels.		Unrigged vessels.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
ATLANTIC AND GULF COASTS.								
<i>Maine.</i>								
Bangor	235	34, 131. 86	5	1, 538. 77			240	35, 670. 63
Bath	263	121, 684. 61	14	4, 079. 77	1	151. 42	278	125, 915. 80
Belfast	337	73, 772. 52					337	73, 772. 52
Castine	356	26, 736. 70					356	26, 736. 70
Frenchman's Bay	316	20, 902. 03	1	32. 18			317	20, 934. 21
Kennebunk	37	2, 820. 91					37	2, 820. 91
Machias	246	34, 453. 31	3	142. 63			249	34, 595. 94
Passamaquoddy	204	25, 165. 92	11	3, 570. 76			215	28, 736. 68
Portland and Falmouth	371	93, 526. 40	21	8, 306. 29			392	101, 832. 69
Saco	23	3, 766. 61					23	3, 766. 61
Waldoborough	583	100, 413. 80	5	229. 89			588	100, 643. 69
Wiscasset	171	9, 698. 87	2	110. 00			173	9, 808. 87
York	15	591. 87	1	15. 47			16	607. 34
Total	3, 157	547, 665. 41	63	18, 025. 76	1	151. 42	3, 221	565, 842. 59
<i>New Hampshire.</i>								
Portsmouth	57	10, 698. 85	5	671. 33			62	11, 370. 18
<i>Massachusetts.</i>								
Barnstable	481	50, 064. 07	2	845. 01			483	50, 909. 08
Boston and Charlestown	811	255, 690. 83	72	19, 250. 58			883	274, 941. 41
Edgartown	16	1, 134. 96					16	1, 134. 96
Fall River	124	12, 768. 13	19	13, 132. 35	4	1, 390. 95	147	27, 291. 43
Gloucester	483	28, 232. 36	8	430. 91			491	28, 663. 27
Marblehead	61	2, 596. 18	1	39. 68			62	2, 635. 86
Nantucket	6	293. 44	1	484. 00			7	777. 44
New Bedford	222	41, 920. 12	11	5, 451. 23			233	47, 371. 35
Newburyport	63	12, 649. 87	3	92. 37	1	122. 99	67	12, 865. 23
Plymouth	88	3, 930. 75	1	8. 78			89	3, 939. 53
Salem and Beverly	84	7, 813. 54	1	30. 00			85	7, 843. 54
Total	2, 439	417, 094. 25	119	39, 764. 91	5	1, 513. 94	2, 563	458, 373. 10
<i>Rhode Island.</i>								
Bristol and Warren	22	1, 639. 54	1	38. 28			23	1, 677. 82
Newport	121	4, 357. 51	13	4, 011. 62			134	8, 369. 13
Providence	89	13, 347. 87	28	12, 870. 73			117	26, 218. 60
Total	232	19, 344. 92	42	16, 920. 63			274	36, 265. 55
<i>Connecticut.</i>								
Fairfield	174	8, 633. 21	9	2, 498. 91	3	426. 06	186	11, 558. 18
Middletown	125	12, 925. 30	26	5, 856. 24	10	1, 602. 73	161	20, 384. 27
New Haven	155	17, 476. 50	12	4, 900. 41	14	2, 766. 50	181	25, 143. 41
New London	164	9, 111. 80	23	10, 693. 70			187	19, 805. 50
Stonington	112	11, 942. 96	9	7, 483. 12			121	19, 426. 08
Total	730	60, 089. 77	79	31, 432. 38	27	4, 795. 29	836	96, 317. 44
<i>New York.</i>								
New York	2, 465	460, 875. 75	774	337, 927. 35	1, 584	213, 942. 08	4, 823	1, 012, 745. 18
Sag Harbor	222	10, 568. 83	3	140. 41	3	2, 569. 14	228	13, 278. 38
Total	2, 687	471, 444. 58	777	338, 067. 76	1, 587	216, 511. 22	5, 051	1, 026, 023. 56
<i>New Jersey.</i>								
Bridgetown	330	17, 063. 94	5	784. 47			335	17, 848. 41
Burlington	46	3, 494. 34	16	4, 257. 89			62	7, 752. 23
Great Egg Harbor	131	15, 397. 26					131	15, 397. 26
Little Egg Harbor	67	6, 224. 55					67	6, 224. 55
Newark	49	2, 480. 43	27	2, 636. 28	61	6, 942. 34	137	12, 059. 05
Perth Amboy	246	12, 365. 25	43	9, 863. 77	103	13, 178. 72	392	35, 407. 74
Total	869	57, 025. 77	91	17, 542. 41	164	20, 121. 06	1, 124	94, 689. 24

Table exhibiting the number of merchant-vessels and amount of tonnage, &c.—Continued.

Customs-districts.	Sailing-vessels.		Steam-vessels.		Unrigged vessels.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
ATLANTIC AND GULF COASTS—Continued.								
<i>Pennsylvania.</i>								
Philadelphia	836	114, 013. 31	269	74, 823. 56	1, 830	174, 705. 31	2, 935	363, 542. 18
<i>Delaware.</i>								
Delaware	181	10, 395. 68	16	3, 138. 20	.....	.....	197	13, 533. 88
<i>Maryland.</i>								
Annapolis	92	1, 822. 50	2	81. 17	.....	.....	94	1, 903. 67
Baltimore	729	46, 616. 77	111	39, 243. 34	584	35, 326. 96	1, 424	121, 187. 07
Eastern District	475	19, 176. 91	.....	.....	.....	.....	475	19, 176. 91
Total	1, 296	67, 616. 18	113	39, 324. 51	584	35, 326. 96	1, 993	142, 267. 65
<i>District of Columbia.</i>								
Georgetown	77	1, 990. 05	23	3, 812. 06	372	22, 394. 39	472	28, 196. 50
<i>Virginia.</i>								
Alexandria	81	2, 096. 70	14	497. 50	.....	.....	95	2, 594. 20
Cherrystone	211	4, 410. 26	1	21. 45	.....	.....	212	4, 431. 71
Norfolk and Portsmouth	304	4, 556. 11	48	4, 371. 47	15	1, 012. 32	367	9, 939. 90
Petersburgh	4	37. 00	3	34. 00	.....	.....	7	71. 00
Richmond	6	248. 20	6	263. 11	13	914. 80	25	1, 431. 11
Tappahannock	84	2, 077. 38	.....	.....	.....	.....	84	2, 077. 38
Yorktown	101	2, 061. 76	1	16. 48	.....	.....	102	2, 078. 24
Total	791	15, 487. 41	73	5, 209. 01	28	1, 927. 12	892	22, 623. 54
<i>North Carolina.</i>								
Albemarle	49	883. 29	5	429. 76	7	161. 64	61	1, 474. 69
Beaufort	65	1, 080. 62	.....	.....	.....	.....	65	1, 080. 62
Farmico	96	1, 876. 21	3	376. 81	.....	.....	99	2, 253. 02
Wilmington	33	752. 41	21	1, 848. 17	.....	.....	54	2, 600. 58
Total	243	4, 592. 53	29	2, 654. 74	7	161. 64	279	7, 408. 91
<i>South Carolina.</i>								
Beaufort	8	92. 53	.....	.....	.....	.....	8	92. 53
Charleston	152	4, 257. 81	20	2, 830. 07	.....	.....	172	7, 087. 88
Georgetown	6	472. 19	9	489. 83	.....	.....	15	962. 02
Total	166	4, 822. 53	29	3, 319. 90	.....	.....	195	8, 142. 43
<i>Georgia.</i>								
Brunswick	6	96. 14	4	451. 95	.....	.....	10	548. 09
Saint Mary's	1	7. 34	3	182. 15	.....	.....	4	189. 49
Savannah	34	702. 16	15	7, 852. 10	.....	.....	49	8, 554. 26
Total	41	805. 64	22	8, 486. 20	.....	.....	63	9, 291. 84
<i>Florida.</i>								
Apalachicola	12	279. 32	5	713. 99	.....	.....	17	993. 31
Fernandina	2	41. 42	2	145. 60	.....	.....	4	187. 02
Key West	98	2, 214. 13	1	318. 94	.....	.....	99	2, 533. 07
Pensacola	63	1, 693. 94	13	1, 517. 55	.....	.....	76	3, 211. 49
Saint Augustine	4	52. 78	.....	.....	.....	.....	4	52. 78
Saint John's	4	100. 10	18	1, 922. 64	.....	.....	22	2, 022. 74
Saint Mark's	13	330. 10	2	258. 25	.....	.....	15	588. 35
Total	196	4, 711. 79	41	4, 876. 97	.....	.....	237	9, 588. 76
<i>Alabama.</i>								
Mobile	63	1, 640. 73	31	5, 677. 00	5	591. 68	99	7, 909. 41
<i>Mississippi.</i>								
Pearl River	88	3, 138. 80	6	229. 76	.....	.....	94	3, 368. 56

Table exhibiting the number of merchant-vessels and amount of tonnage, &c.—Continued.

Customs-districts.	Sailing-vessels.		Steam-vessels.		Unrigged vessels.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
ATLANTIC AND GULF COASTS—								
Continued.								
<i>Louisiana.</i>								
New Orleans.....	357	11,759.68	147	35,599.29	8	1,346.23	512	48,205.20
Teche.....	42	882.18	15	1,248.37	3	125.96	60	2,256.51
Total.....	399	12,641.86	162	36,847.66	11	1,472.19	572	50,961.71
<i>Texas.</i>								
Brazos de Santiago.....	8	130.39	6	1,603.49	1	57.60	15	1,791.48
Corpus Christi.....	34	436.52					34	436.52
Saluria.....	48	1,091.19					48	1,091.19
Texas.....	185	4,252.91	24	4,426.17			209	8,679.08
Total.....	275	5,911.01	30	6,029.66	1	57.60	306	11,998.27
WESTERN RIVERS.								
Alton, Ill.....			2	125.86			2	125.86
Burlington, Iowa.....			7	419.61			7	419.61
Cairo, Ill.....			16	2,636.45	17	4,001.57	33	6,638.02
Cincinnati, Ohio.....			108	37,360.80	111	30,458.68	219	67,819.48
Dubuque, Iowa.....			21	1,826.40			21	1,826.40
Du Luth, Minn.....	1	49.63	6	1,282.32			7	1,331.95
Evanaville, Ind.....			56	9,068.53	11	1,142.59	67	10,211.12
Galena, Ill.....			23	3,535.58	41	5,439.83	64	8,975.41
Keokuk, Iowa.....			8	802.17			8	802.17
La Crosse, Wis.....			18	2,199.29	2	203.14	20	2,402.43
Louisville, Ky.....			35	9,278.33	17	2,930.99	52	12,209.32
Memphis, Tenn.....			44	6,892.09	1	241.27	45	7,063.36
Minnesota, Minn.....			54	4,435.16	39	3,613.26	93	8,048.42
Nashville, Tenn.....			23	3,833.09			23	3,833.09
Natchez, Miss.....			4	160.28			4	160.28
Paducah, Ky.....			15	1,159.10			15	1,159.10
Pittsburgh, Pa.....			159	37,844.48	309	66,050.66	468	103,895.14
Quincy, Ill.....			10	1,762.57	14	1,166.79	24	2,929.36
Saint Joseph, Mo.....			8	905.29			8	905.29
Saint Louis, Mo.....			156	69,826.03	153	51,872.61	309	121,698.64
Vicksburgh, Miss.....			19	2,661.07			19	2,661.07
Wheeling, W. Va.....			56	8,328.97			56	8,328.97
Total.....	1	49.63	848	206,293.57	715	167,121.39	1,564	373,464.59
NORTHERN LAKES.								
Buffalo Creek, N. Y.....	113	44,685.29	142	52,751.12	13	3,462.76	268	100,819.17
Cape Vincent, N. Y.....	27	3,752.38	7	243.90			34	3,996.28
Champlain, N. Y.....	58	3,626.21	17	1,769.85	762	51,816.72	837	57,214.79
Chicago, Ill.....	357	75,872.34	87	8,091.36	4	1,827.39	448	85,791.09
Cuyahoga, Ohio.....	158	45,792.85	69	23,840.59	199	9,587.25	426	79,220.69
Detroit, Mich.....	113	26,658.16	133	41,340.31	119	15,100.52	365	83,098.99
Dunkirk, N. Y.....	1	470.40	2	426.15			3	896.55
Eric, Pa.....	22	8,759.94	25	15,159.25	32	1,588.09	79	25,507.28
Genesee, N. Y.....	7	1,269.79	8	614.12	225	28,545.60	240	30,429.51
Huron, Mich.....	130	15,198.11	106	19,251.41	78	18,815.63	314	53,265.15
Miami, Ohio.....	25	5,453.90	26	3,680.48	31	3,342.07	82	12,476.45
Michigan, Mich.....	105	9,245.85	75	4,924.92	16	3,420.90	196	17,591.67
Milwaukee, Wis.....	257	46,331.77	62	12,862.81			319	59,194.58
Niagara, N. Y.....	7	1,705.33	3	1,054.32	28	3,343.59	38	6,103.34
Oswego, N. Y.....	91	20,886.38	21	877.96	847	91,110.78	959	112,875.12
Oswegatchie, N. Y.....	11	2,278.65	12	560.48	11	752.26	34	3,591.39
Sandusky, Ohio.....	79	13,090.40	19	2,894.86	3	692.15	101	16,677.41
Superior, Mich.....	20	1,804.60	44	2,732.15			64	4,526.75
Vermont, Vt.....	9	511.87	6	4,256.86	11	794.00	26	5,562.73
Total.....	1,590	327,316.23	864	197,322.90	2,379	234,199.71	4,833	758,838.84
PACIFIC COAST.								
Alaska, Alaska.....	8	231.88	1	45.85			9	277.73
Oregon, Oreg.....	21	788.10	7	447.61	4	299.40	32	1,535.11
Puget Sound, Wash.....	64	16,977.90	25	3,340.59	12	279.97	101	20,598.46
San Francisco, Cal.....	706	79,734.15	139	35,936.04	63	8,395.06	908	124,065.25
San Diego, Cal.....	7	170.54	2	147.94			9	318.48
Willamette, Oreg.....	6	754.73	46	15,508.44	8	832.72	60	17,095.89
Southern Oregon, Oreg.....			6	528.07			6	528.07
Total.....	812	98,657.30	226	55,954.54	87	9,807.15	1,125	164,418.99

RECAPITULATION.

	No.	Tons.	No.	Tons.
Sailing-vessels			17, 226	2, 257, 154. 23
Steam-vessels			3, 958	1, 116, 425. 42
Unrigged vessels			7, 803	890, 858. 07
Unrigged vessels reported June 30, 1873	10, 739	1, 222, 303. 81		
Unrigged vessels reported June 30, 1874	7, 803	890, 858. 07		
*Unrigged vessels not reported			2, 936	331, 445. 74
Aggregate			31, 923	4, 595, 883. 46

SUMMARY BY STATES AND COASTS.

States and coasts.	Vessels.	Tons.
Maine	3, 221	565, 842. 59
New Hampshire	62	11, 370. 18
Massachusetts	2, 563	458, 373. 10
Rhode Island	274	36, 265. 55
Connecticut	836	96, 317. 44
New Jersey	1, 124	94, 689. 34
New York	5, 051	1, 026, 023. 56
Pennsylvania	2, 935	363, 542. 18
Delaware	197	13, 533. 88
Maryland	1, 993	142, 267. 65
District of Columbia	472	28, 196. 50
Virginia	892	22, 623. 54
North Carolina	279	7, 408. 91
South Carolina	195	8, 142. 43
Georgia	63	9, 291. 84
Florida	237	9, 588. 76
Alabama	99	7, 909. 41
Mississippi	94	3, 368. 56
Louisiana	572	50, 961. 71
Texas	306	11, 998. 27
Total on the Atlantic and Gulf coasts	21, 465	2, 967, 715. 30
Total on the western rivers	1, 564	373, 464. 59
Total on the northern lakes	4, 833	758, 838. 84
Total on the Pacific coast	1, 125	164, 418. 99
*Unrigged vessels not reported	22, 987	4, 264, 437. 72
Aggregate in 1874	2, 936	331, 446. 00
Aggregate in 1873	31, 923	4, 595, 883. 72
Aggregate in 1873	31, 684	4, 468, 046. 81
Increase in 1874 over 1873	239	127, 836. 91

* Previous to the passage of the act of April 18, 1874, canal and other boats employed on inland waters or canals were required to be enrolled and licensed under the provisions of the act of February 18, 1793, if they entered navigable waters, and, from the fact of such enrollment and license, were included in the returns of tonnage belonging to the several districts of the United States June 30, 1873. The act of April 18, 1874, exempts this class of boats, with but few exceptions, from enrollment and license, and hence they do not appear in the returns of tonnage belonging to the several customs-districts June 30, 1874. The difference between the tonnage of unrigged vessels reported June 30, 1873, and that reported June 30, 1874, is assumed to be the amount dropped in consequence of the passage of the last-named act.

APPENDIX B.

Comparative statement of Imports for the fiscal years ended June 30, 1874 and 1873.

Commodities.	Year ended June 30, 1874.		Year ended June 30, 1873.		Increase.	Decrease.
	Quantity.	Value.	Quantity.	Value.		
FREE OF DUTY.						
Argols.....lb.	3, 246, 376	\$461, 280	4, 007, 779	\$578, 247		\$116, 967
Articles the produce or manufacture of the United States, brought back.....		4, 093, 684		2, 806, 062	\$1, 287, 622	
Barks:						
Barks, medicinal—Peruvian, calisaya, Lima, &c.....lb.	5, 512, 592	1, 375, 252	4, 430, 910	956, 816	418, 436	
Barks used for tanning.....		194, 319		157, 689	36, 630	
Cork bark and wood, unmanufactured.....		435, 909		645, 891		209, 982
Bolting-cloths.....		155, 815		111, 554	44, 261	
Books, not elsewhere specified.....		343, 408		323, 002	20, 406	
Camphor, crude.....lb.	780, 737	109, 576	1, 117, 930	151, 376		41, 800
Chemicals, drugs, dyes, and medicines, n. e. s.....		3, 344, 778		4, 789, 697		1, 444, 919
Chloride of lime or bleaching-powder.....lb.	40, 075, 273	1, 025, 156	39, 362, 558	1, 102, 360		77, 204
Cocoa, crude, and leaves and shells of.....lb.	3, 626, 892	400, 802	4, 947, 393	613, 126		212, 324
Cochineal.....lb.	1, 770, 277	932, 283	1, 136, 523	678, 808	253, 475	
Coffee.....lb.	285, 171, 512	55, 048, 967	293, 284, 201	44, 107, 397	10, 941, 570	
Cotton, raw.....lb.	3, 625, 830	704, 784	4, 425, 524	846, 564		141, 780
Cutch and terra-japonica.....lb.	18, 999, 951	742, 525	20, 925, 672	743, 702		1, 177
Dye-woods, in sticks.....cwt.	772, 067	577, 628	1, 238, 417	884, 350		306, 722
Eggs.....doz.	5, 601, 175	747, 866	5, 065, 577	683, 850	64, 016	
Fish, not of American fisheries:						
Fresh, of all kinds.....lb.	9, 587, 595	294, 837	8, 636, 279	278, 921	15, 916	
Herring, pickled.....bbl.	51, 423	181, 521			181, 521	
Mackerel, pickled.....bbl.	89, 503	800, 920			800, 920	
All other, n. e. s.....		553, 949			553, 949	
Fur-skins, undressed.....		848, 215		979, 589		131, 374
Gold and silver:						
Gold bullion.....		1, 614, 669		1, 542, 593	72, 076	
Silver bullion.....		837, 683		471, 715	365, 968	
Gold coin.....		17, 888, 468		7, 139, 854	10, 748, 614	
Silver coin.....		8, 114, 086		12, 326, 775		4, 212, 689
Guano.....ton.	12, 296	290, 599	6, 807	177, 709	112, 890	
Gums.....lb.	10, 796, 306	1, 795, 019	13, 533, 597	1, 733, 665	61, 354	
Gypsum, or plaster of Paris, unground.....ton.	123, 172	130, 192	120, 446	121, 451	8, 741	
Hair, unmanufactured:						
Horse-hair, used for weaving.....lb.	732, 042	293, 852	2, 797, 371	1, 086, 527		792, 675
Hair of all kinds, n. e. s.....lb.	2, 927, 253	632, 356	1, 348, 673	223, 530	408, 826	
Hides and skins, other than furs.....		16, 444, 877		16, 248, 421	196, 456	
Household and personal effects, of persons arriving from abroad.....		887, 874		1, 207, 890		320, 016

India rubber and gutta-percha, crude	lb.	14, 191, 320	6, 196, 729	14, 536, 978	6, 900, 550		703, 821
Indigo	lb.	1, 131, 630	980, 880	1, 077, 174	880, 881	99, 999	
Jute butts	ton	27, 192	687, 399	35, 360	1, 197, 773		510, 374
Madder	lb.	5, 648, 477	694, 955	8, 554, 964	792, 556		97, 601
Oils, not elsewhere specified:							
Whale or fish, not of American fisheries	gall.	165, 448	91, 944			91, 944	
Vegetable, fixed or expressed	gall.	997, 300	436, 073	1, 238, 314	482, 696		46, 624
Volatile or essential	lb.	301, 378	435, 706	333, 433	476, 029		40, 323
Paintings, statuary, &c., of American artists			267, 409		237, 389	30, 020	
Paper materials:							
Rags of cotton or linen	lb.	94, 176, 438	3, 961, 386	95, 868, 930	4, 054, 867		93, 481
Other materials, n. e. s.	lb.	21, 790, 412	707, 362	42, 351, 616	1, 672, 178		964, 816
Seeds			175, 799		287, 925		112, 126
Silk, raw	lb.	794, 837	3, 854, 008	1, 159, 420	6, 460, 621		2, 006, 613
Soda, nitrate of	lb.	61, 978, 316	1, 336, 141	61, 306, 373	1, 452, 730		114, 589
Sulphur or brimstone, crude	ton	41, 539	1, 260, 140	45, 340	1, 300, 626		40, 486
Tea	lb.	55, 811, 605	21, 112, 234	64, 815, 016	24, 466, 094		3, 353, 860
Tin, in bars, blocks, and pigs	cwt	114, 952	3, 180, 769	91, 166	2, 914, 451	266, 288	
Wood, unmanufactured, n. e. s.			2, 262, 441		1, 877, 631	384, 810	
All other articles			9, 990, 144		7, 122, 663	2, 867, 481	
Total free of duty			179, 936, 668		166, 296, 821	*30, 334, 189	16, 694, 342
DUTIABLE.							
Animals, living			2, 627, 502		3, 329, 883		702, 381
Beer, ale, porter, and other malt liquors	gall.	2, 088, 958	1, 752, 559	2, 289, 053	1, 827, 763		75, 204
Books, pamphlets, engravings, &c., n. e. s.			2, 509, 877		2, 574, 123		64, 246
Brass, and manufactures of			353, 062		221, 425	133, 637	
Breadstuffs, &c.:							
Barley	bush.	4, 891, 189	5, 801, 653	4, 244, 751	2, 962, 981	2, 838, 672	
Barley-malt	bush.	245, 640	291, 350	278, 737	226, 752	64, 598	
Bread and biscuit	lb.	429, 185	63, 515	679, 976	92, 820		29, 305
Indian corn or maize	bush.	76, 003	61, 268	61, 536	53, 767	7, 501	
Oats	bush.	191, 802	75, 202	225, 555	72, 916	2, 346	
Rice	lb.	73, 257, 716	2, 083, 248	83, 755, 225	2, 304, 696		221, 448
Rye	bush.	164, 153	129, 386	214, 102	151, 418		22, 032
Wheat	bush.	1, 646, 092	2, 114, 194	1, 476, 594	2, 052, 994	61, 200	
Wheat-flour	bbl.	94, 137	561, 648	72, 891	453, 478	108, 170	
Meal, corn, rye, and buckwheat			133, 775		141, 985		6, 210
Pease, beans, &c.	bush.	612, 273	530, 150	324, 170	309, 227	220, 923	
All other farinaceous food			100, 260		99, 148	1, 112	
Bristles	lb.	522, 006	645, 102	632, 203	811, 322		166, 220
Buttons and button materials			2, 122, 037		2, 538, 275		416, 238
Chemicals, drugs, dyes, and medicines, n. e. s.			5, 412, 054		6, 285, 765		873, 711
Chicory, ground and root	lb.	3, 662, 486	146, 593	3, 173, 997	128, 995	17, 598	
Chloride of lime or bleaching powder	lb.			2, 686, 288	76, 756		76, 756
Clothing (except hosiery, &c.):							
Cut and sewed together			1, 562, 085		1, 835, 786		273, 701
Articles of wear, n. e. s.			381, 543		599, 282		217, 739

* Total increase \$13,639,847.

Comparative statement of Imports for the fiscal years ended June 30, 1874 and 1873—Continued.

Commodities.	Year ended June 30, 1874.		Year ended June 30, 1873.		Increase.	Decrease.
	Quantity.	Value.	Quantity.	Value.		
DUTIABLE.						
Coal, bituminous.....	ton	498,028	\$1,950,425	456,015	\$1,539,663	\$410,762
Cocoa, manufactured.....	lb.	35,170	7,078	786,963	112,150	\$105,072
Coffee.....	lb.			13,070	2,274	2,274
Copper, and manufactures of:						
Ore.....	cwt.	5,461	71,111	15,900	57,950	13,161
Pigs, bars, ingots, &c.....	lb.	1,544,600	287,978	13,156,456	2,635,604	2,347,626
Manufactures of.....			163,656		1,051,492	887,836
Cordage, rope, and twine of all kinds.....	lb.	1,633,734	204,091	2,066,439	279,756	75,665
Cotton, manufactures of:						
Bleached and unbleached.....	sq. yd.	26,361,866	3,093,933	31,152,540	3,865,558	771,625
Printed, painted, or colored.....	sq. yd.	23,380,235	3,155,494	33,355,661	5,028,256	1,872,762
Hosiery, shirts, and drawers.....			4,621,259		5,449,208	827,949
Jeans, denims, drillings, &c.....	sq. yd.	2,220,653	327,138	3,685,477	536,393	209,255
Other manufactures of, n. e. s.....			16,996,045		20,321,909	3,325,864
Earthen, stone, and china wares.....			4,882,355		6,015,925	1,133,570
Fancy goods.....			4,518,927		4,861,208	342,221
Fish, not of American fisheries:						
Herring.....	bbl.	31,128	253,044	68,692	359,262	106,218
Mackerel.....	bbl.	190	1,550	90,889	610,457	608,907
Sardines and anchovies, preserved.....			991,030		1,172,704	181,674
All other, n. e. s.....			131,676		663,913	532,237
Flax, and manufactures of: *						
Flax, raw.....	ton.	3,426	942,038	4,171	1,137,737	195,699
Manufactures of, by yard.....			14,081,428		16,271,590	2,190,162
Other manufactures of, n. e. s.....			3,391,327		4,156,801	765,474
Fruits of all kinds, including nuts.....			8,281,418		9,673,462	1,392,044
Furs and dressed fur-skins.....			2,531,073		2,910,500	379,427
Glass and glass-ware:						
Cylinder, crown, or common window.....	lb.	35,552,349	1,881,368	51,765,352	2,759,728	878,360
Cylinder and crown, polished.....	sq. ft.	46,364	14,933	60,038	21,217	6,284
Fluted, rolled, or rough plate.....	sq. ft.	635,314	34,237	750,413	34,180	57
Cast polished plate, not silvered.....	sq. ft.	2,006,185	1,655,909	2,482,359	1,550,857	105,052
Cast polished plate, silvered.....	sq. ft.	2,604,331	961,512	2,392,274	823,076	138,436
Other manufactures of.....			1,710,005		2,230,986	520,981
Hair, and manufactures of:						
Hair, human, and manufactures of.....			897,693		932,026	34,333
Hair, other, and manufactures of, n. e. s.....			331,707		419,512	87,805
Hemp, and manufactures of: †						
Raw.....	ton.	24,525	3,676,967	20,573	3,347,973	328,994

Manufactures of, by yard.....sq. yd.	75, 301	12, 152	212, 651	40, 414	28, 262
Other manufactures of, n. e. s.....		102, 032		231, 707	120, 675
Hides and skins, other than furs, n. e. s.....				1, 150, 191	1, 150, 191
India-rubber and gutta-percha, manufactures of.....		803, 830		900, 187	96, 357
Iron and steel, and manufactures of:					
Pig-iron.....lb.	206, 173, 041	3, 288, 022	482, 711, 889	7, 203, 769	3, 915, 747
Castings.....lb.	430, 052	15, 905	729, 674	32, 113	16, 208
Bar-iron.....lb.	77, 031, 538	3, 022, 311	166, 016, 035	5, 288, 481	2, 266, 170
Boiler-iron.....lb.	154, 733	11, 177	1, 174, 165	55, 030	43, 853
Band, hoop, and scroll iron.....lb.	6, 015, 950	200, 574	25, 660, 711	846, 973	646, 399
Railroad bars or rails, of iron.....lb.	40, 759, 006	987, 260	481, 009, 481	10, 544, 036	9, 553, 776
Sheet-iron.....lb.	12, 333, 734	808, 016	29, 887, 646	1, 287, 072	470, 056
Old and scrap iron.....ton	51, 366	1, 495, 142	204, 078	6, 643, 512	5, 148, 370
Hardware.....		265, 678		371, 518	105, 840
Anchors, cables, and chains, of all kinds.....lb.	6, 997, 978	437, 582	11, 599, 462	875, 184	237, 602
Machinery.....		1, 293, 774		1, 693, 966	400, 192
Muskets, pistols, rifles, and sporting guns.....		873, 430		822, 119	
Steel ingots, bars, sheets, and wire.....		2, 960, 055		4, 155, 234	51, 311
Railroad bars or rails, of steel.....lb.	292, 821, 945	9, 771, 175	320, 083, 100	9, 199, 666	1, 195, 179
Cutlery.....		1, 586, 194		2, 234, 355	648, 161
Files.....		575, 211		770, 986	195, 775
Saws and tools.....		48, 210		365, 637	217, 427
Other manufactures of iron and steel, n. e. s.....		6, 153, 830		7, 221, 801	1, 067, 971
Jewelry, and all manufactures of gold and silver, n. e. s.....		849, 130		1, 130, 227	281, 097
Jute and other grasses, and manufactures of: †					
Raw.....ton	9, 799	1, 006, 618	27, 969	1, 967, 971	961, 353
Manufactures of, by yard.....sq. yd.	6, 411	1, 462	89, 102	16, 690	15, 228
Gunny cloth and gunny bags, and manufactures of.....lb.	6, 391, 413	341, 148	9, 589, 503	404, 851	63, 703
Other manufactures of, n. e. s.....		1, 966, 057		2, 054, 430	88, 373
Lead, and manufactures of:					
Pigs, bars, and old.....lb.	43, 513, 017	2, 128, 387	71, 371, 692	3, 222, 627	1, 094, 240
Manufactures of.....		36, 401		24, 526	11, 875
Leather, and manufactures of:					
Leather of all kinds.....lb.	9, 379, 659	6, 138, 528	10, 347, 669	6, 766, 202	627, 674
Gloves of skin or leather.....doz. pairs.	524, 434	3, 319, 293	555, 919	3, 570, 911	251, 618
Other manufactures of.....		813, 765		1, 042, 001	228, 236
Marble and stone, and manufactures of, n. e. s.....		1, 246, 692		1, 099, 280	147, 412
Metals, metal-compositions, and manufactures of, n. e. s.....		1, 289, 601		947, 799	341, 802
Musical instruments.....		870, 348		1, 026, 028	155, 680
Oils:					
Coal and other mineral oils.....gall.	434, 980	81, 327	1, 099, 769	193, 925	112, 598
Whale and fish, not of American fisheries.....gall.	226, 528	121, 927	223, 612	106, 249	15, 678
Olive, solid.....gall.	139, 241	261, 224	182, 818	327, 360	66, 136
Olive, not solid.....gall.	118, 453	84, 551	157, 219	118, 414	33, 863
All other vegetable, fixed.....gall.	313, 301	180, 236	290, 332	149, 511	30, 725
Volatile or essential.....lb.	139, 415	335, 728	165, 826	393, 107	57, 379
Opium, and extract of.....lb.	395, 909	2, 540, 228	319, 134	1, 978, 502	561, 726
Paintings, chromos, photographs, and statuary, n. e. s.....		1, 169, 878		1, 352, 275	182, 397

* Including brown holland, burlaps, canvas, coatings, crash, diaper, duck, handkerchiefs, buckabacks, lawns, paddings, and all like manufactures of which flax shall be the material of chief value.

† Except articles specified in the note to "Flax, and manufactures of."

Comparative statement of Imports for the fiscal years ended June 30, 1874 and 1873—Continued.

Commodities.	Year ended June 30, 1874.		Year ended June 30, 1873.		Increase.	Decrease.
	Quantity.	Value.	Quantity.	Value.		
DUTIABLE.						
Paints:						
White lead.....lb.	4,765,868	\$322,611	6,218,674	\$406,338		\$83,727
Red lead and litharge.....lb.	502,493	35,703	1,591,194	102,856		67,153
Whiting and Paris white.....lb.	3,351,947	19,726	6,850,784	35,473		15,747
Other paints and painters' colors.....		709,095		971,783		262,688
Paper, and manufactures of:						
Printing-paper.....lb.	3,510,547	288,121	6,892,127	546,765		258,644
Writing paper.....		103,160		181,555		78,395
Paper-hangings and other paper.....		200,331		598,140		397,809
Papier-maché, and other manufactures of paper, n. e. s.....		1,028,357		1,028,381		24
Perfumery and cosmetics.....		348,500		475,265		126,765
Potatoes.....bush.	549,073	331,370	346,840	209,294	\$122,076	
Precious stones.....		2,274,790		2,870,690		595,900
Provisions, (meats, poultry, lard, butter, cheese, &c.).....		1,747,442		2,375,325		627,883
Salt.....lb.	929,313,573	2,339,311	778,273,855	1,783,184	556,127	
Salt-peter, (nitrate of potash).....lb.	12,121,447	550,463	10,489,395	502,394	48,069	
Seeds:						
Flax-seed or linseed.....bush.	2,648,321	4,301,690	2,453,428	3,854,461	447,229	
All other, n. e. s.....		351,736		340,453	11,283	
Silk, manufactures of:						
Dress and piece goods.....		15,618,976		17,509,442		1,890,466
Hosiery.....		73,618		54,168	19,450	
Other manufactures of.....		8,304,188		12,326,425		4,022,237
Soda and salts of:						
Bicarbonate.....lb.	12,718,072	464,217	11,076,528	390,987	73,230	
Carbonate, including soda ash.....lb.	186,515,578	4,076,629	206,116,776	5,005,077		928,448
Caustic soda.....lb.	34,714,497	1,522,480	28,831,474	1,273,784	248,696	
Acetate, sulphate, phosphate, and all other salts of soda, n. e. s.....		264,715		14,088		7,751
Spices of all kinds.....lb.	14,799,001	2,351,793	15,825,140	1,765,151	586,642	
Straw and palm-leaf, and manufactures of.....		2,085,878		2,398,152		312,274
Sugar and molasses:						
Brown sugar.....lb.	1,594,306,354	77,459,968	1,454,124,259	77,953,470		493,502
Refined sugar.....lb.		39,279		509,504		38,179
Molasses.....gall.	47,189,837	10,947,824	43,533,909	9,901,051	1,046,773	
Melado and sirup of sugar-cane.....lb.	106,952,236	4,424,356	113,670,829	4,722,165		297,809
Candy and confectionery.....lb.		56,443		20,219		6,303
Sulphur, refined.....cwt.	1,709	4,129		2,117	5,180	1,051
Tea.....lb.				120	76	76
Tin, and manufactures of:						
In bars, blocks, or pigs.....cwt.			11,693	363,393		363,393
In plates.....cwt.	1,511,776	12,992,923	1,718,620	14,993,650		2,000,727

Other manufactures of		71, 779		85, 129		13, 350
Tobacco, and manufactures of:						
Leaf	lb.	9, 690, 011	5, 537, 651	11, 023, 400	6, 600, 608	1, 062, 957
Cigars	lb.	897, 524	3, 125, 004	974, 872	3, 361, 558	235, 954
Other manufactures of			42, 350		47, 441	5, 091
Watches, and watch movements and materials.			2, 374, 294		3, 274, 825	900, 531
Wine, spirits, and cordials:						
Spirits and cordials in casks	pf. gall.	1, 838, 749	2, 048, 451	2, 056, 067	2, 109, 429	60, 978
Spirits and cordials, in bottles	doz.	112, 869	543, 930	157, 526	697, 292	153, 362
Wine, in casks	gall.	7, 839, 837	3, 156, 979	9, 836, 442	3, 584, 766	427, 787
Wine, in bottles	doz.	419, 422	2, 887, 109	455, 260	2, 866, 982	20, 127
Wood, and manufactures of:						
Cabinet-ware, house-furniture, and all manufactures of wood, n. e. s.			1, 209, 857		1, 494, 803	284, 946
Boards, deals, plank, joists, and scantling	M. feet.	562, 395	6, 764, 314	818, 302	9, 458, 641	2, 694, 327
Shingles	M.	109, 245	273, 490	108, 448	243, 404	30, 086
Timber sawed or hewn, wholly or in part			229, 047		192, 545	36, 502
Other lumber			476, 816		399, 632	77, 184
Wool, sheep's, and hair of the alpaca-goat, and other like animals, and manufactures of:						
Unmanufactured	lb.	42, 939, 541	8, 250, 306	85, 496, 049	20, 433, 938	12, 183, 632
Cloths and cassimeres			13, 016, 671		15, 393, 827	2, 877, 156
Woolen rags, shoddy, mungo, flocks, &c.	lb.	1, 783, 677	151, 156	1, 989, 123	199, 687	48, 531
Shawls			2, 181, 887		2, 830, 942	649, 055
Blankets			13, 472		7, 947	5, 525
Carpets	sq. yd.	3, 122, 503	3, 649, 863	3, 915, 797	4, 388, 257	738, 394
Dress-goods	sq. yd.	72, 353, 799	21, 162, 635	65, 121, 095	19, 447, 797	1, 714, 838
Hosiery, shirts, and drawers			505, 109		612, 717	107, 608
Other manufacturers of, n. e. s.			6, 202, 395		7, 694, 318	1, 491, 923
Zinc, spelter, or tutenag, and manufactures of:						
In blocks or pigs	lb.	2, 254, 802	125, 630	6, 336, 736	329, 022	203, 392
In sheets	lb.	4, 431, 733	322, 214	9, 453, 072	621, 776	299, 562
All articles not elsewhere enumerated			5, 294, 117		5, 914, 169	620, 052
Total					11, 228, 094	92, 623, 840
Total dutiable			415, 924, 580		497, 320, 326	81, 395, 746
Total free of duty			179, 936, 668		166, 296, 821	13, 639, 847
Total imports			595, 861, 248		663, 617, 147	67, 755, 899
Entered for immediate consumption			411, 629, 504		433, 514, 716	21, 885, 212
Entered for warehouse			177, 494, 432		220, 460, 125	42, 965, 693
Entered for immediate transportation			6, 737, 312		9, 642, 306	2, 904, 994
Imported in cars and other land-vehicles			14, 513, 335		17, 070, 548	2, 557, 213
Imported in American vessels			176, 027, 778		174, 739, 834	1, 287, 944
Imported in foreign vessels			405, 320, 135		471, 806, 765	66, 486, 630

Comparative statement of Domestic Exports for the fiscal years ended June 30, 1874 and 1873.

Commodities.	Year ended June 30, 1874.		Year ended June 30, 1873.		Increase.	Decrease.
	Quantity.	Value.	Quantity.	Value.		
Acids.....lb.	1,904,352	\$66,423	1,730,423	\$68,689		\$2,266
Agricultural implements:						
Fanning-mills.....No.	63	2,645	72	2,144	\$501	
Horse-powers.....No.	59	30,685	61	11,252	19,433	
Mowers and reapers.....No.	16,139	1,797,130	9,728	1,243,933	553,197	
Plows and cultivators.....No.	17,639	236,203	33,133	444,163		207,960
All other, n. e. s.....No.		1,023,090		884,422	138,668	
Animals, living:						
Hogs.....No.	158,581	1,625,837	99,720	787,402	838,435	
Horned cattle.....No.	56,067	1,150,857	35,455	695,957	454,900	
Horses.....No.	1,432	169,303	2,814	255,365		86,062
Mules.....No.	1,252	174,125	1,659	172,172	1,953	
Sheep.....No.	124,248	159,735	66,717	107,698	52,037	
All other, and fowls.....lb.		30,531		14,853	15,678	
Ashes, pot and pearl.....lb.	1,502,625	116,766	1,007,753	88,562	28,204	
Bark, for tanning.....lb.		160,670		168,939		8,269
Beer, ale, porter, and cider:						
In bottles.....doz.	2,897	6,245	3,443	7,712		1,467
In casks.....galls.	99,135	33,357	103,009	36,743		3,386
Bells, and bell and bronze metal.....		8,433		7,637	796	
Billiard-tables and apparatus.....		48,799		25,857	22,942	
Blacking.....		67,987		108,144		40,157
Bones and bone-dust.....cwt.	47,868	108,440	100,185	167,135		58,695
Bone-black, ivory-black, and lamp-black.....lbs.	903,823	58,121	1,392,150	39,307	18,814	
Books, pamphlets, maps, &c.....		584,930		893,228		308,298
Brass, and manufactures of.....		503,531		494,575	8,956	
Bread and breadstuffs:						
Barley.....bush.	320,399	210,738	482,410	323,187		112,449
Bread and biscuit.....lb.	11,142,439	676,197	11,700,767	690,832		14,635
Indian corn.....bush.	34,434,606	24,769,951	38,541,930	23,794,694	975,257	
Indian corn-meal.....bbl.	387,807	1,529,399	403,111	1,474,827	54,572	
Oats.....bush.	812,873	383,762	714,072	290,575	93,187	
Rye.....bush.	1,564,464	1,568,362	562,021	469,547	1,098,815	
Rye-flour.....bbl.	59,820	388,313	8,288	46,129	342,184	
Wheat.....bush.	71,039,928	101,421,459	39,204,285	51,452,254	49,969,205	
Wheat-flour.....bbl.	4,094,094	29,258,094	2,561,086	19,381,664	9,876,430	
Other small grain and pulse.....		670,146		394,890	275,256	
Maizena, farina, &c.....		322,443		424,552		102,109
Bricks.....M.	1,347	11,280	1,219	10,632	658	
Brooms and brushes.....		127,593		186,819		59,226
Candles, tallow and other.....lb.	1,995,093	302,277	1,998,557	301,202	1,075	
Carriages, carts, and parts of.....		541,884		506,827	35,057	

Cars, railroad, passenger, and freight.....	No.	1,083	1,151,898	1,146	1,145,067	6,831	
Clocks, and parts of.....			1,007,507		868,888	138,619	
Coffee, cocoa, and spices.....			20,337		31,791		11,454
Coal:							
Bituminous.....	tons	361,490	1,587,666	242,453	1,086,253	501,413	
Anthracite.....	tons	401,912	2,236,084	342,180	1,827,822	408,262	
Combs.....			7,535		8,244		709
Copper, and manufactures of:							
Ore.....	cwt.	13,326	110,450	45,252	170,365		59,915
In pigs, bars, sheets, and old.....	lb.	503,160	123,457	38,958	10,423	113,034	
Other manufactures of.....			233,301		78,288	155,013	
Cordage, rope, and twine of all kinds, n. e. s.....	lb.	1,604,332	242,923	2,625,529	417,044		174,121
Cotton, and manufactures of:							
Sea-land.....	lb.	6,426,524	2,114,124	5,693,909	2,350,687		236,563
Other, unmanufactured.....	lb.	1,352,175,779	209,109,456	1,194,369,621	224,892,382		15,782,926
Colored.....	yards	4,625,180	668,781	3,585,629	596,912	71,869	
Uncolored.....	yards	13,247,142	1,681,209	10,187,145	1,655,116	26,093	
All other manufactures of, n. e. s.....			745,850		695,500	50,350	
Drugs, chemicals, and medicines, n. e. s.....			2,252,533		2,358,730		106,197
Dyestuffs.....			478,139		715,104		236,965
Earthen and stone ware.....			59,494		53,909	5,585	
Fancy articles, n. e. s.....			302,548		358,514		55,066
Fruits:							
Apples, dried.....	lb.	4,234,736	294,893	4,483,186	272,038	22,865	
Apples, green or ripe.....	bush	123,552	204,312	664,576	819,664		615,352
Other fruit, green, ripe, or dried.....			211,308		292,935		81,627
Preserved.....			283,649		318,678		35,029
Furs and fur skins.....			3,334,365		3,725,550		391,135
Gas-fixtures and chandeliers.....			38,817		58,223		19,506
Ginseng.....	lb.	400,619	448,760	350,141	341,144	107,616	
Glass and glass ware.....			631,827		627,562	4,265	
Glue.....	lb.	71,564	12,939	42,556	8,754	4,185	
Gold and silver, and manufactures of:							
Gold bullion.....			3,878,543		8,810,175		4,931,632
Gold coin.....			28,766,943		35,661,863		6,894,920
Silver bullion.....			22,498,782		27,759,066		5,260,284
Silver coin.....			4,555,418		1,674,442	2,880,976	
Gold and silver leaf.....			4,343		1,465	2,878	
Jewelry, and other manufactures of gold and silver.....			104,707		109,389		4,682
Hair:							
Unmanufactured.....			394,056		334,663	59,393	
Manufactures of.....			33,257		48,795		15,538
Hats, caps, and bonnets:							
Of wood, fur, and silk.....			151,035		158,344		7,309
Of palm-leaf, straw, &c.....			48,829		86,855		38,026
Hay.....	ton	4,889	111,872	4,557	110,880	992	
Hemp, and manufactures of:							
Hemp, unmanufactured.....	cwt.	1,106	8,901	978	9,121		220
Cables and cordage.....	cwt.	16,239	272,612	14,960	275,100		2,488
All other manufactures of.....			861,746		170,725	691,021	
Hides and skins, other than fur.....			2,560,382		3,005,023		1,044,611
Hoop-skirts.....			15,302		5,181	10,121	

Comparative statement of Domestic Exports for the fiscal years ended June 30, 1874 and 1873, &c.—Continued.

Commodities.	Year ended June 30, 1874.		Year ended June 30, 1873.		Increase.	Decrease.
	Quantity.	Value.	Quantity.	Value.		
Hops.....lb.	117,358	\$27,973	1,795,437	\$272,403		\$244,430
Ice.....ton.	51,572	198,013	53,553	158,095	\$9,918	
India-rubber and gutta-percha manufactures:						
Boots and shoes.....pair.	8,017	33,282	7,090	23,969	9,313	
Other manufactures.....		192,996		190,829	2,169	
Iron, and manufactures of:						
Pig.....cwt.	192,834	414,728	56,327	140,683	274,045	
Bar.....cwt.	39,312	173,168	6,162	33,767	139,401	
Boiler-plate.....cwt.	2,118	13,440	742	4,589	8,851	
Railroad bars or rails.....cwt.	6,823	25,356	25,291	104,054		78,698
Sheet, band, and hoop.....cwt.	223	11,082	1,187	6,068	5,014	
Castings.....		226,288		153,234	73,054	
Car-wheels.....No.	11,905	189,869	7,515	137,458	52,411	
Stoves, and parts of.....		102,398		115,792		13,394
Steam-engines, locomotive.....No.	79	1,147,366	58	952,655	194,711	
Steam-engines, stationary.....No.	48	74,749	46	111,507		36,758
Boilers for steam-engines.....		127,992		232,546		104,554
Machinery, n. e. s.....		3,357,909		3,120,984	236,925	
Nails and spikes.....lb.	8,078,645	410,850	5,996,913	356,990	53,860	
Other manufactures of iron.....		3,303,499		3,262,170	41,329	
Steel, and manufactures of:						
Tugots, bars, sheets, and wire.....lb.	675,423	26,691	18,849	3,955	22,736	
Cutlery.....		47,162		47,346		184
Edge-tools.....		941,016		846,452	94,564	
Files and saws.....		21,496		10,171	11,325	
Muskets, pistols, rifles, and sporting-guns.....		2,340,138		1,181,869	1,158,269	
Manufactures of steel, n. e. s.....		225,457		297,541		72,084
Junk (old) and oakum.....cwt.	5,997	47,109	4,585	37,986	9,123	
Lamps.....		168,231		287,215		118,984
Lead, and manufactures of.....		302,044		13,392	288,652	
Leather, and manufactures of:						
Boots and shoes.....pair.	243,500	383,417	260,759	421,548		38,131
Leather of all kinds, n. e. s.....lb.	15,628,285	3,940,450	17,241,746	4,365,174	424,724	
Morocco, and other fine.....		232,884		247,711		14,827
Saddlery and harness.....		95,132		101,943		3,811
Manufactures of, n. e. s.....		131,635		169,118		37,483
Lime and cement.....bbl.	41,349	69,080	27,873	52,848	16,232	
Manures:						
Guano.....ton.	90	4,325	258	8,210		3,885
Other manures.....		279,551		222,084	57,467	
Marble and stone:						
Marble and stone, rough.....		126,669		96,735	29,934	

Marble and stone manufactures		168, 977		189, 795		20, 818
Matches		176, 471		194, 332		17, 861
Mathematical, philosophical, and optical instruments		64, 433		48, 126	16, 307	
Musical instruments:						
Organs, melodeons, &c		292, 151		215, 698	76, 453	
Piano-fortes		226, 166		208, 616	17, 550	
All other		32, 010		37, 163		5, 153
Naval stores:						
Rosin and turpentine	bbl..	929, 342	3, 046, 431	845, 162	3, 631, 996	585, 565
Tar and pitch	bbl..	71, 920	238, 779	43, 535	177, 435	61, 344
Oil-cake	lb..	215, 336, 330	4, 099, 360	194, 318, 946	3, 611, 562	487, 798
Oils:						
Mineral, crude	gall..	17, 776, 419	2, 099, 696	18, 439, 407	3, 010, 050	910, 354
Mineral, refined or manufactured—						
Naphthas, benzine, gasoline, &c	gall..	9, 737, 457	1, 038, 622	9, 743, 593	1, 487, 439	448, 817
Illuminating	gall..	217, 220, 504	37, 560, 945	158, 102, 414	37, 195, 735	365, 210
Lubricating, (heavy paraffine, &c.)	gall..	1, 244, 305	404, 243	748, 699	277, 966	126, 277
Residuum	bbl..	43, 519	142, 299	18, 597	79, 566	62, 733
Animal—Lard	gall..	252, 577	203, 317	388, 836	298, 731	95, 414
Neat's-foot, and other animal	gall..	17, 090	17, 285	10, 984	9, 237	8, 048
Sperm	gall..	529, 903	827, 991	756, 306	1, 095, 831	267, 840
Whale and other fish	gall..	573, 775	280, 750	288, 263	154, 243	126, 507
Vegetable—						
Cotton-seed	gall..	782, 067	372, 327	709, 576	370, 506	1, 821
Linseed	gall..	22, 047	22, 702	47, 453	46, 087	23, 385
Volatile or essential			151, 430		128, 233	23, 197
Ordnance stores:						
Cannon			91, 570		11, 217	80, 353
Cannon and gun-carriages, &c			50, 234		2, 500	47, 734
Cartridges and fuses			649, 222		563, 314	85, 908
Gunpowder	lb..	371, 693	76, 546	625, 772	107, 015	30, 469
Shot and shell	lb..	1, 351, 079	93, 305		12, 209	81, 096
Ore, argentiferous	cwt..	26, 121	445, 649	79, 649	1, 414, 952	969, 303
Paints and painters' colors			117, 647		123, 595	5, 948
Paintings and engravings			161, 503		122, 311	39, 192
Paper and stationery			652, 612		658, 248	5, 636
Perfumery			403, 554		450, 282	46, 728
Plated-ware, of silver or other metal			55, 127		41, 788	13, 339
Printing-presses and type			163, 839		162, 900	939
Provisions:						
Bacon and hams	lb..	347, 405, 405	33, 383, 908	395, 381, 737	35, 022, 137	1, 638, 229
Beef	lb..	36, 036, 537	2, 956, 676	31, 605, 196	2, 447, 481	509, 195
Butter	lb..	4, 367, 983	1, 092, 381	4, 518, 844	952, 919	139, 462
Cheese	lb..	90, 611, 077	11, 898, 995	80, 366, 540	10, 498, 010	1, 400, 985
Condensed milk			79, 018		94, 385	15, 367
Eggs	doz..	23, 749	5, 239	15, 683	4, 169	1, 070
Fish, dried or smoked	cwt..	129, 982	612, 589	118, 076	569, 151	43, 438
Fish, fresh			56, 974		64, 577	7, 603
Fish, pickled	bbl..	29, 000	226, 041	16, 747	109, 201	116, 840
Fish, other cured			1, 128, 208		677, 171	451, 037
Lard	lb..	205, 527, 471	19, 308, 019	230, 534, 207	21, 245, 815	1, 937, 796
Meats, preserved			848, 246		575, 407	272, 923

Comparative statement of Domestic Exports for the fiscal years ended June 30, 1874 and 1873—Continued.

Commodities.	Year ended June 30, 1874.		Year ended June 30, 1873.		Increase.	Decrease.
	Quantity.	Value.	Quantity.	Value.		
Provisions—Continued.						
Oysters		\$223, 733		\$243, 723		
Pickles and sauces		20, 784		11, 697	\$9, 087	\$19, 990
Pork	lb	70, 482, 379	5, 808, 712	64, 147, 461	5, 007, 035	801, 677
Onions	bush	34, 105	52, 057	53, 616		1, 559
Potatoes	bush	497, 413	471, 332	515, 306	493, 291	26, 959
Other vegetables			109, 682	101, 503	8, 179	
Vegetables, prepared or preserved		46, 396		20, 953	25, 443	
Quicksilver	lb	501, 389	580, 521	714, 783	626, 021	45, 500
Rags:						
Cotton and linen	lb	273, 377	14, 435	6, 700	442	13, 993
Woolen	lb	44, 000	880	9, 555	507	873
Rice	lb	558, 922	27, 075	276, 637	19, 740	7, 335
Salt	bush	31, 657	14, 701	73, 323	43, 777	29, 076
Scales and balances			139, 607		202, 888	63, 281
Seeds:						
Cotton	lb	6, 303, 985	63, 557	4, 005, 009	45, 486	18, 071
Flaxseed or linseed	bush	286	900	490	1, 345	445
Clover, timothy, garden, &c			674, 457		1, 114, 231	439, 774
Sewing-machines and parts of			1, 594, 296		2, 150, 720	556, 424
Soap:						
Perfumed and all toilet		8, 460		10, 561		2, 101
Other	lb	9, 345, 358	651, 282	9, 411, 891	657, 297	6, 015
Spermaceti	lb	304, 865	78, 346	197, 671	55, 815	22, 531
Spirits, distilled:						
From grain	gall	1, 893, 800	992, 287	654, 365	359, 646	622, 641
From molasses	gall	451, 117	168, 510	1, 013, 062	469, 622	301, 112
From other materials	gall	20, 548	13, 819	35, 656	23, 371	9, 552
Spirits of turpentine	gall	6, 784, 173	2, 758, 933	5, 114, 653	2, 667, 386	91, 547
Starch	lb	7, 435, 064	420, 809	6, 133, 323	327, 940	92, 869
Steam and other fire-engines and apparatus			19, 852		12, 688	7, 164
Sugar and molasses:						
Sugar, brown	lb	163, 090	16, 172	212, 625	19, 647	3, 475
Sugar, refined	lb	9, 969, 821	1, 041, 162	9, 870, 738	1, 142, 824	101, 662
Molasses	gall	2, 447, 905	569, 972	3, 055, 836	611, 084	41, 112
Candy and confectionery		30, 593		27, 873		2, 720
Tallow	lb	101, 755, 631	8, 135, 320	79, 170, 558	7, 068, 471	1, 066, 849
Tin, and manufactures of			62, 973		69, 865	6, 892
Tobacco, and manufactures of:						
Leaf	lb	318, 097, 804	30, 399, 181	213, 995, 176	22, 689, 135	7, 710, 046
Cigars	M	2, 458	24, 473	215	7, 764	16, 709

Snuff.....	lb..	15,716	7,092	12,196	7,462	370
Other manufactures.....			2,537,732		2,627,585	29,803
Trunks and valises.....			171,383		186,746	15,363
Umbrellas, parasols, and sun-shades.....			503		461	42
Varnish.....	gall.	63,306	96,018	62,294	80,618	15,400
Vessels sold to foreigners:						
Steamers.....	ton..	80	14,000	558	74,000	60,000
Sailing-vessels.....	ton..	23,226	892,760	15,069	521,353	371,407
Vinegar.....	gall.	25,348	8,122	19,481	5,097	3,025
Watches, and parts of.....			9,470		7,217	2,253
Wax.....	lb..	342,068	113,800	374,486	118,553	4,253
Wearing-apparel.....			427,992		417,547	10,445
Whalebone.....	lb..	114,530	115,098	324,653	329,214	214,116
Wine.....	gall.	48,141	45,534	46,715	48,202	2,668
Wood, and manufactures of:						
Boards, clapboards, deals, planks, joists, and scantling.....	M feet..	228,481	4,242,389	236,557	4,625,863	383,474
Laths, palings, pickets, &c.....	M.....	5,386	22,382	2,614	10,345	12,037
Shingles.....	M.....	28,316	106,291	33,441	137,359	31,063
Box-shooks.....			63,856		263,277	199,421
Other shooks, staves, and headings.....			6,456,391		6,091,771	364,620
Hogsheads and barrels, empty.....	No.....	170,348	335,777	145,277	267,195	68,582
All other lumber.....			164,131		249,872	85,741
Fire-wood.....	cord..	2,721	9,279	6,324	18,366	9,087
Hop, hoop, telegraph, and other poles.....			1,028,584		672,893	355,691
Logs, masts, spars, and other whole timber.....			641,361		707,979	66,618
Timber, sawed and hewed.....	cubic feet..	25,209,048	4,422,160	14,154,244	2,731,635	1,690,525
All other timber.....			205,943		153,802	52,141
Household furniture.....			1,882,767		1,727,764	155,003
Wooden ware.....			240,350		237,097	3,253
All other manufactures of wood, n. e. s.....			1,532,060		1,224,584	307,476
Wool, and manufactures of:						
Wool, raw and fleece.....	lb..	319,600	72,169	75,129	17,624	54,545
Carpets.....	yd..	1,306	1,396	1,678	2,225	829
Other manufactures of.....			122,703		207,072	84,969
Zinc, and manufactures of:						
Ore or oxide.....	cwt..	2,550	20,037	234	2,304	17,733
Plates, sheets, pigs, or bars.....	lb..	43,566	3,612	73,953	4,656	1,044
All articles not enumerated:						
All other unmanufactured articles.....			558,184		335,374	222,810
All other manufactured articles.....			1,595,834		1,356,911	238,923
Total.....					92,046,711	48,140,220
Net increase.....					43,906,491	
Portion shipped in cars and other land-vehicles.....			5,645,265		7,785,075	2,139,810
Portion shipped in American vessels.....			165,998,880		163,110,634	2,997,146
Portion shipped in foreign vessels.....			521,394,909		478,236,854	43,158,055
Grand totals.....			693,039,054		649,132,563	

RECAPITULATION.

Total domestic exports, \$693,039,054, reduced to gold value	\$629, 133, 107
Total foreign exports, reduced to gold value	23, 780, 338
Total exports, gold value	652, 913, 445
Total imports	595, 861, 248
Balance in favor of United States	57, 052, 197

SPECIE AND BULLION.

Exported, domestic	\$59, 699, 686
Exported, foreign	6, 930, 719
Total exports	66, 630, 405
Total imports	28, 454, 906
Excess of specie exported	38, 175, 499

Comparative statement of Foreign Exports for the fiscal years ended June 30, 1874 and 1873.

Commodities.	Year ended June 30, 1874.		Year ended June 30, 1873.		Increase.	Decrease.
	Quantity.	Value.	Quantity.	Value.		
FREE-OF-DUTY.						
Barks:						
Barks, medicinal—Peruvian, calisaya, Lima, &c	lb.	56,373	\$14,754	19,565	\$3,897	\$10,857
Barks used for tanning			6,212		2,905	3,307
Books, n. e. s.					656	\$656
Chemicals, drugs, dyes, and medicines, n. e. s.			189,909		210,796	20,887
Cocoa, crude, and leaves and shells of	lb.	551,614	94,869	1,061,222	148,689	53,820
Cochineal	lb.	2,505	1,253	373	235	1,018
Coffee	lb.	3,285,636	705,860	6,583,503	1,160,807	394,347
Cotton, raw	lb.	377,610	78,751	334,648	97,466	18,715
Cutch or catechu and terra-japonica or gambier	lb.			7,271	363	363
Dye-woods, in sticks.	cwt.	40,825	58,908	13,539	15,460	43,448
Eggs	doz.	200	13	900	54	41
Fish, not of American fisheries:						
Herring, pickled	bbl.	233	1,157			1,157
Mackerel, pickled	bbl.	35	358			358
All other, n. e. s.			29,411			29,411
Fur-skins, undressed			97,312		262,605	165,293
Gold and silver:						
Silver bullion			25,000		85,795	60,795
Gold coin			1,396,934		384,677	1,012,257
Silver coin			5,508,785		10,232,556	4,723,771
Guano (except from bonded islands)	ton.	164	9,653	7	364	9,289
Gums	lb.	178,163	31,510	72,825	6,638	24,872
Hair, unmanufactured:						
Hair of all kinds, n. e. s.	lb.	17,225	8,118	43,693	16,568	8,450
Hides and skins, other than furs			76,631		143,908	67,277
Household and personal effects and wearing apparel, old and in use, of persons arriving from foreign countries			38,308		2,015	36,293
India-rubber and gutta-percha, crude	lb.	606,298	357,744	391,336	253,732	104,012
Indigo	lb.	54,547	60,951	9,886	10,290	50,661
Madder, not including the extract of	lb.	13,820	1,398			1,398
Oils, n. e. s.:						
Vegetable, fixed or expressed	gall.	495,678	273,963	566,315	351,929	77,966
Volatile or essential	lb.	67	153	3,525	8,373	8,220
Paintings, statuary, and other works of art, of American artists.			100		18,250	18,150
Seeds			520		49	471
Silk, raw	lb.	6,607	29,065	5,544	45,892	16,827
Sulphur or brimstone, crude	ton			5	362	362
Tea	lb.	1,670,252	871,956	990,017	431,918	440,038
Tin, in bars, blocks, and pigs	cwt.	140	4,124	1,517	62,122	57,998

Comparative statement of Foreign Exports, &c.—Continued.

Commodities.	Year ended June 30, 1874.		Year ended June 30, 1873.		Increase.	Decrease.
	Quantity.	Value.	Quantity.	Value.		
FREE OF DUTY.						
Wood, unmanufactured, n. e. s		\$119, 227		\$115, 486	\$3, 741	
All other articles		169, 873		109, 228	60, 645	
Total free of duty		10, 262, 780		14, 123, 485	1, 833, 233	\$5, 693, 938
DUTIABLE.						
Animals, living		29, 861		19, 599	10, 262	
Beer, ale, porter, and other malt liquors	gall	28, 123	23, 436	22, 016	3, 481	
Books, pamphlets, engravings, and other publications, n. e. s		16, 914		18, 187		1, 273
Brass, and manufactures of		4, 729		2, 424	2, 305	
Breadstuffs and other farinaceous food:						
Barley	bush	63	18, 876	13, 059		12, 982
Bread and biscuit	lb	200			108	
Oats	bush	265			98	
Rice	lb	25, 840, 877	20, 202, 774	591, 417	172, 080	
Rye	bush	217, 387	278, 042	196, 640		35, 183
Wheat	bush	793, 821	387, 166	531, 107	482, 412	
Wheat-flour	bbl	46, 112	270, 955	181, 068	89, 887	
Meal or flour made from oats, Indian corn, rye, and buckwheat			645	2, 517		1, 872
Pease, beans, and other seeds of leguminous plants	bush	294, 425	87, 621	67, 349	144, 340	
All other farinaceous food, and preparations of, including arrow-root, pearl or hulled barley, &c						
				28, 849	36, 939	
Bristles	lb	3, 992		3, 443	3, 443	
Buttons of all kinds, including button-materials partly fitted for buttons exclusively				849	3, 619	
Chemicals, drugs, dyes, and medicines, n. e. s		201, 781		187, 821	13, 960	
Chicory, ground or prepared, and root	lb	38, 814	11, 518	493	1, 058	
Clothing, (except when of silk, and except hosiery, &c., of cotton or wool:)						
Cut and sewed together						16, 741
Articles of wear, n. e. s				33, 388		
				40, 650	19, 570	
Coal, bituminous	ton	432	3	86	3, 223	
Cocoa, manufactured, not including chocolate	lb	1, 759	307	2, 364		2, 057
Coffee	lb		267, 524	42, 869		42, 869
Copper, and manufactures of:						
Pigs, bars, ingots, old and other unmanufactured	lb	584, 959	435, 837	101, 810	6, 313	
Manufactures of				13, 949	835	
Cordage, rope, and twine of all kinds	lb	439, 803	242, 805	39, 077	16, 599	
Cotton, manufactures of:						
Bleached and unbleached	sq. yd.	3, 505, 641	4, 355, 951	351, 041		72, 144
Printed, painted, or colored	sq. yd.	4, 884, 367	6, 549, 228	727, 919		178, 755
Hosiery, shirts, and drawers				20, 878	401	
Jeans, denims, drillings, &c	sq. yd.	445, 571	540, 107	99, 008		17, 092

Other manufactures of, n. e. s		286,836		258,100	28,736	
Earthen, stone, and china ware		18,865		20,672		1,807
Fancy goods		107,029		66,640	40,389	
Fish, not of American fisheries:						
Herring	bbl	4,271	16,650	19,928	81,775	65,125
Mackerel	bbl	5,334	29,429	36,146	178,328	148,899
Sardines and anchovies, preserved in oil, or otherwise			59,796	45,452	14,344	
All other, n. e. s			35,803	213,534		177,731
Flax, and manufactures of:						
Flax, raw	ton	8	755	45	5,868	5,113
Manufactures of, by yard			5,571		8,438	2,867
Other manufactures of, n. e. s			164,861		175,338	10,477
Fruits of all kinds, including nuts			299,853		302,443	2,590
Furs and dressed furskins			19,771		17,059	
Glass and glass ware:						
Cylinder, crown, or common window	lb.	72,152	3,258	15,500	502	2,756
Cast polished plate, not silvered	sq. ft.	148	150		150	
Cast polished plate, silvered	sq. ft.	287	164	856	391	227
Other manufactures of			9,188		23,434	14,246
Hair, (excepting that of the alpaca, goat, and other like animals,) and manufactures of:						
Hair, human, and manufactures of			21,277		4,961	16,316
Hair, other, and manufactures of, n. e. s			1,939		19,544	17,605
Hemp, and manufactures of:†						
Raw	ton	1,280	213,741	1,230	224,544	10,803
Other manufactures of, n. e. s			1,646		1,923	277
Hides and skins, other than furs, n. e. s					113,461	113,461
India rubber and gutta-percha, manufactures of			4,418		4,637	219
Iron and steel, and manufactures of:						
Pig-iron	lb.	1,142,400	10,701	5,090	145	10,553
Castings	lb.	5,425	292	10,915	344	52
Bar-iron	lb.	1,181,355	41,980	330,294	9,081	32,899
Boiler-iron	lb.			695	59	59
Band, hoop, and scroll iron	lb.	88,084	3,463	55,036	1,645	1,818
Railroad bars or rails, of iron	lb.	15,537,966	375,856	11,631,343	210,993	164,863
Sheet-iron	lb.	137,072	8,664	59,393	4,088	4,576
Old and scrap iron	ton	322	9,675			9,675
Hardware			1,563		1,344	219
Anchors, cables, and chains, of all kinds	lb.	50,939	2,150	148,098	4,537	2,387
Machinery			59,840		38,408	21,432
Muskets, pistols, rifles, and sporting-guns			67,922		6,390	61,532
Steel ingots, bars, sheets, and wire			8,683		14,914	6,231
Railroad bars or rails, of steel	lb.	80,425	2,021	1,544,901	35,390	33,369
Cutlery			5,436		4,588	848
Files			1,502		128	1,374
Saws and tools			77		3,244	3,167
Other manufactures of iron and steel, n. e. s			217,497		325,300	107,803
Jewelry, and all manufactures of gold and silver, n. e. s			29,802		25,080	4,722

* Including brown holland, burlaps, canvas, coatings, crash, diaper, duck, handkerchiefs, huckabacks, lawns, padding, and all like manufactures of which flax shall be the material of chief value.

† Except articles specified in the note to "Flax, and manufactures of."

Comparative statement of Foreign Exports, &c.—Continued.

Commodities.	Year ended June 30, 1874.		Year ended June 30, 1873.		Increase.	Decrease.
	Quantity.	Value.	Quantity.	Value.		
DUTIABLE.						
Jute and other grasses, and manufactures of:*						
Raw.....ton	159	\$18,262	734	\$53,143		\$34,881
Manufactures of, by yard.....sq. yd.	40	10	1,698	122		112
Gunny cloth and gunny bags, and manufactures of, used for bagging.....lb.	1,501,325	70,913	987,737	61,263	\$9,650	
Other manufactures of, n. e. s.....		33,842		20,869	12,973	
Lead, and manufactures of:						
Pigs, bars, and old.....lb.	129,246	6,524	706,098	30,616		24,092
Manufactures of.....		4		1,554		1,550
Leather, and manufactures of:						
Leather of all kinds.....lb.	183,110	59,628	241,182	128,250		68,622
Gloves of kid, and all other of skin or leather.....doz. pair.	3,126	17,922	5,539	26,392		8,470
Other manufactures of.....		35,978		21,647	14,331	
Marble and stone, and manufactures of, n. e. s.....		1,928		4,571		2,643
Metals, metal-compositions, and manufactures of, n. e. s.....		36,342		53,566		17,224
Musical instruments.....		5,894		4,225	1,669	
Oils:						
Coal and other mineral oils.....gall.	676,294	109,600	1,063,948	192,064		82,464
Whale and fish, not of American fisheries.....gall.	73,429	34,196	35,016	25,601	8,595	
Olive, salad.....gall.	2,423	3,419	3,498	5,019		1,600
Olive, not salad.....gall.	2,282	1,892	6,482	5,310		3,418
All other vegetable, fixed.....gall.	45,520	28,602	59,585	35,959		7,357
Volatile or essential.....lb.	5,437	15,534	3,766	10,707	4,827	
Opium, and extract of.....lb.	127,407	719,149	138,329	654,930	64,219	
Paintings, chromo-lithographs, photographs, and statuary, n. e. s.....		46,125		35,681	10,444	
Paints:						
White lead.....lb.	104,192	6,290	10,000	825	5,465	
Red lead and litharge.....lb.			24,530	1,230		1,230
Whiting and Paris white.....lb.			282,301	872		872
Other paints and painters' colors.....		4,634		990	3,644	
Paper, and manufactures of:						
Printing-paper.....lb.	9,751	780	14,743	1,228		448
Writing-paper.....		6,356		2,202	4,154	
Paper-hangings and other paper.....		378		654		276
Papier-maché, and other manufactures of paper, n. e. s., including parchment.....		6,742		8,936		2,194
Perfumery and cosmetics.....		6,022		5,086	936	
Potatoes.....bush.	5,540	1,924	12,058	4,607		2,683
Precious stones.....		102,932		9,393	93,539	
Provisions, (meats, poultry, lard, butter, cheese, &c.,) not including vegetables.....		198,523		303,849		105,326
Salt.....lb.	3,563,830	12,920	1,848,665	6,997	5,923	
Saltpeter, (nitrate of potash).....lb.	237,985	11,435	101,198	5,278	6,157	

Seeds, n. e. s.		429		3, 732		3, 303
Silk, manufactures of:						
Dress and piece goods		1, 941		12, 623		10, 682
Other manufactures of		479, 734		851, 734		372, 000
Soda, and salts of:						
Bicarbonate	lb.	57, 120	2, 038	148, 092	4, 878	2, 840
Carbonate, including sal-soda and soda-ash	lb.	259, 749	5, 780	214, 393	5, 432	348
Caustic soda	lb.	298, 360	13, 288	676, 075	33, 782	20, 494
Acetate, sulphate, phosphate, and all other salts of soda, not elsewhere specified	lb.			900	201	201
Spices of all kinds; also ginger, ground, pepper, and mustard	lb.	908, 718	150, 725	1, 968, 005	257, 332	106, 607
Straw and palm-leaf, and manufactures of			65, 944	152, 304		86, 360
Sugar and molasses:						
Brown sugar	lb.	13, 125, 410	703, 600	21, 273, 487	1, 266, 349	562, 749
Refined sugar	lb.	398, 049	42, 564	404, 642	42, 935	271
Molasses	gall.	958, 280	212, 438	558, 289	111, 886	100, 552
Melado and sirup of sugar-cane	lb.	5, 786, 380	277, 406	2, 248, 910	94, 022	183, 394
Candy and confectionery	lb.	938	444	3, 414	1, 144	700
Sulphur, refined	cwt.			224	1, 062	1, 062
Tea	lb.			70, 179	22, 723	22, 723
Tin, and manufactures of:						
In bars; blocks, or pigs	cwt.	7, 850	63, 557	16	495	63, 062
In plates	cwt.			7, 178	60, 419	60, 419
Other manufactures of			245	3, 932		3, 687
Tobacco, and manufactures of:						
Leaf	lb.	1, 434, 549	538, 331	1, 078, 759	221, 117	317, 214
Cigars	lb.	64, 958	150, 663	37, 951	94, 242	56, 421
Other manufactures of			6, 018		19, 007	12, 989
Watches, and watch movements and materials			5, 506		3, 936	1, 570
Wines, spirits, and cordials:						
Spirits and cordials, in casks	pf. gall.	242, 131	224, 782	162, 003	144, 348	80, 434
Spirits and cordials, in bottles	doz.	6, 902	28, 264	10, 930	41, 023	12, 759
Wine, in casks	gall.	74, 594	43, 116	151, 232	67, 504	24, 388
Wine, in bottles	doz.	8, 424	34, 973	8, 404	45, 577	10, 604
Wood, and manufactures of:						
Cabinet-ware, house-furniture, and all manufactures of wood, n. e. s.			34, 775		78, 014	43, 239
Boards, deals, plank, joists, and scantling	M feet.	26, 711	306, 109	27, 601	323, 323	17, 214
Shingles	M.	1, 317	2, 933	1, 415	3, 458	525
Timber sawed or hewn, wholly or in part			125, 000		5, 786	119, 214
Other lumber			94, 366		43, 861	50, 505
Wool, sheep's, and hair of the alpaca, goat, and other like animals, and manufactures of:						
Unmanufactured	lb.	6, 816, 157	1, 393, 496	7, 040, 386	1, 543, 671	150, 175
Cloths and cassimeres			94, 772		72, 789	21, 983
Woolen-rags, shoddy, mungo, waste, and flocks	lb.	15, 951	786	139, 847	7, 541	6, 755
Shawls			76, 057		99, 032	22, 975
Blankets			5, 026		6, 155	1, 123
Carpets	sq. yd.	6, 404	6, 153	5, 153	5, 723	430
Dress-goods	sq. yd.	429, 017	106, 663	689, 615	217, 048	60, 385
Hosiery, shirts, and drawers			692		2, 727	2, 035
Other manufactures of, n. e. s.			178, 123		256, 344	78, 221

* Except articles specified in the note to "Flax, and manufactures of."

Comparative statement of Foreign Exports, &c.—Continued.

Commodities.	Year ended June 30, 1874.		Year ended June 30, 1873.		Increase.	Decrease.
	Quantity.	Value.	Quantity.	Value.		
DUTIABLE.						
Zinc, spelter, or tutenag, and manufactures of :						
In blocks or pigs.....lb.	1, 100	\$75			\$75	
In sheets.....lb.	58, 815	4, 098	201, 612	\$14, 834		\$10, 736
All articles not elsewhere enumerated.....		267, 445		269, 286		1, 841
Total dutiable.....		13, 517, 558		14, 026, 026	2, 672, 545	3, 181, 013
Total free of duty.....		10, 262, 780		14, 123, 485	1, 833, 233	5, 693, 938
Total.....		23, 780, 338		28, 149, 511	4, 505, 778	8, 874, 951
From warehouse.....		12, 866, 740		13, 504, 635		637, 295
Not from warehouse.....		10, 913, 598		14, 645, 476		3, 731, 878
Exported in cars and other land-vehicles.....		2, 863, 940		3, 014, 355		150, 415
Exported in American vessels.....		8, 425, 336		8, 456, 124		30, 788
Exported in foreign vessels.....		12, 491, 062		16, 679, 032		4, 187, 970

APPENDIX C.

Statement showing the prices of staple articles in the New York market at the beginning of each month in the year 1874.

Articles.	January.		February.		March.		April.		May.		June.	
Breadstuffs:												
Wheat, northern amber..... per bushel..	\$1 65	to \$1 75	\$1 80	to \$1 85	\$1 75	to \$1 85	\$1 75	to \$1 80	\$1 73	to \$1 75	\$1 58	to \$1 65
Wheat, red western..... do.....	1 56	1 68.	1 60	1 65	1 60	1 62	1 60	1 61	1 60	1 66	1 55	1 56
Rye..... do.....	1 08	1 15	1 05	1 10	1 02	1 03	1 00	1 03	1 05	1 10	1 05	1 12
Corn..... do.....	78	79	81	82½	73	81	86	90	85	87	78	79½
Oats..... do.....	60	64	63	64	62	63	59	61	63½	64	62	63
Barley..... do.....	1 45	1 75	1 75	1 80	1 75	1 80	1 75	1 85	1 73	1 75	1 70	1 75
Wheat-flour, superfine..... per barrel..	4 90	5 25	5 90	6 25	5 75	6 10	5 90	6 30	5 60	6 00	4 80	5 40
Wheat-flour, New York State..... do.....	6 30	6 75	6 60	7 00	6 40	6 70	6 40	6 65	6 25	6 65	6 00	6 35
Wheat-flour, western..... do.....	6 00	6 25	6 70	7 00	5 65	6 00	5 90	6 25	5 70	6 00	5 75	6 15
Wheat-flour, southern, family..... do.....	6 80	10 00	8 25	10 50	8 35	11 50	8 10	10 75	7 80	10 25	7 65	10 00
Rye-flour..... do.....	4 60	4 35	4 50	5 40	5 10	5 75	5 10	5 70	4 60	5 50	5 40	6 00
Corn-meal..... do.....	4 00	4 30	4 20	4 40	3 50	4 00	3 75	4 35	4 25	4 30	4 25	4 35
Coal, anthracite..... per ton..	5 25	6 25	5 50	6 50	5 50	6 50	5 00	6 00	5 00	6 00	5 00	6 00
Coffee:												
Rio..... per pound..	21½	22½	25½	26½	23½	23½	22	22½	18½	19	18	18½
San Domingo..... do.....	16½	17	23½	24	22	22½	18	19	17	18	15½	16
Java..... do.....	25	27	31	32	28	32	25	27½	23½	26	22	25
Copper:												
Bolts..... do.....	33	35	33	35	32	35	33	35	32	35	33	35
Sheathing..... do.....	30	33	25	30	22½	25	22	23	22½	25	22	22½
Cotton:												
Low middling..... do.....	16½	17½	15½	15½	15½	15½	16	16½	16½	17½	17½	18
Middling..... do.....	17½	18	16½	16½	16½	16½	17	17½	17½	18½	18½	18½
Fish:												
Mackerel No. 1, bay..... per barrel..	15 00	16 00	16 00	18 00	17 00	20 00	17 00	18 00	15 25	17 00	15 00	16 75
Mackerel No. 2, bay..... do.....	14 00	15 00	13 50	14 50	14 50	15 50	14 50	15 50	14 50	15 50	14 25	15 25
Herring, pickled..... do.....	3 50	3 75	3 50	6 00	3 75	6 25	3 50	6 00	3 50	6 00	3 75	6 25
Dry cod..... per cwt..	4 25	5 00	4 75	5 75	5 00	6 00	5 00	6 00	4 25	5 50	4 25	5 00
Flax, American..... per pound..	17	18½	18	19	17½	18½	17	18	17	17½	17½	18
Glass:												
American window, 8 by 10..... per 50 feet..	9 00	9 75	9 00	9 75	9 25	9 75	9 00	10 75	9 25	10 50	8 75	10 25
French window, 8 by 10..... do.....	7 25	8 00	7 25	8 00	7 25	8 00	7 25	8 50	8 25	10 50	8 00	9 25
Gunpowder:												
Rifle..... per 25 lbs..	6 00	6 25	6 00	6 25	6 00	6 25	6 12½	6 25	6 12½	6 25	6 00	6 25
Blasting-powder..... do.....	3 25	3 75	3 25	3 75	3 50	3 75	3 60	3 75	3 60	3 75	3 50	3 75
Hemp												
American dressed..... per ton..	190 00	200 00	200 00	210 00	200 00	210 00	185 00	190 00	185 00	190 00	190 00	200 00
American undressed..... do.....	125 00	130 00	130 00	150 00	130 00	150 00	115 00	120 00	115 00	120 00	125 00	130 00
Russia, clean..... do.....	220 00	225 00	220 00	225 00	220 00	225 00	225 00	230 00	225 00	230 00	225 00	230 00
Hides:												
Dry Buenos Ayres..... per pound..	26½	27½	26½	27	25½	26	26	26½	26	27½	26	27

Statement showing the prices of staple articles in the New York market at the beginning of each month in the year 1874—Continued.

Articles.	January.		February.		March.		April.		May.		June.	
Hides—Continued:												
Dry Rio Grande.....per pound..	\$0 26	to \$0 27	\$0 25	to \$0 26	\$0 25	to \$0 26	\$0 26	to \$0 26½	\$0 25	to \$0 25½	\$0 24	to \$0 25½
Dry California.....do.....	24½	25	24	24½	24	24½	24	25	24	24½	24½	25
Hops, American.....do.....	25	40	25	40	25	40	25	40	25	35	25	35
Indigo, Manila.....do.....	65	85	75	85	70	85	70	85	60	1 10	65	1 05
Iron:												
Pig, American No. 1.....per ton..	35 00	37 00	35 00	36 00	35 00	36 00	35 00	37 00	33 00	35 00	32 00	33 00
Pig, Scotch.....do.....	45 00	47 00	45 00	46 00	43 00	44 00	40 00	41 00	40 00	45 00	39 00	40 00
Bar, common English.....do.....	77 00	80 00	75 00	78 00	75 00	80 00	75 00	80 00	74 00	78 00	75 00	78 00
Refined.....do.....	30 00	85 00	80 00	82 00	80 00	85 00	80 00	85 00	77 50	80 00	78 00	82 00
Swedish.....do.....	162 00	170 00	140 00	145 00	137 50	140 00	137 50	140 00	135 00	140 00	137 00	140 00
Rails, American.....do.....	62 50	65 00	62 50	65 00	62 00	65 00	60 00	63 00	60 00	63 00	58 00	62 00
Rails, English.....do.....	60 00	65 00	58 00	62 00	57 00	60 00	55 00	57 00	55 00	58 00	54 00	55 00
Lead, pig, English.....per 100 lbs..	6 87	7 00	6 87	7 00	6 75	6 87	6 62½	6 65	6 62½	6 75	6 50	6 62
Leather, sole:												
Oak.....per pound..	41	43	42	43	41	43	42	43	40	44	41	43
Hemlock.....do.....	27	28	27½	29	27	28	28	30	28½	30	27	29
Liquors, domestic whisky.....per gallon..	96	96½	1 00	1 01	.95	96	95	1 00	95	97½	96	98
Molasses:												
Muscovado.....do.....	25	28	28	30	28	30	28	30	30	31½	30	32
Cuba, clayed.....do.....	20	23	22	25	22	25	25	27	29	31	29	30
New Orleans, fair to good.....do.....	71	72	70	72	70	72	72	73	69	72	70	71
Nails, cut.....per 100 lbs..	4 15	4 25	4 20	4 25	4 20	4 25	3 87½	4 00	3 90	4 00	3 95	4 05
Naval stores:												
Spirits turpentine.....per gallon..	41½	42½	45	48½	48	49½	46	47½	42	43	40	41
Resin, common.....per barrel..	2 45	2 50	2 55	2 55	2 40	2 50	2 45	2 55	2 70	2 75	2 75	2 80
Oils:												
Olive, in casks.....per gallon..	1 10	1 15	1 12½	1 15	1 12½	1 15	1 15	1 20	1 15	1 20	1 15	1 20
Linseed.....do.....	87	89	90	93	95	95	93	97	97	98	94	95
Sperm, crude.....do.....	1 50	1 52½	1 50	1 55	1 65	1 67	1 65	1 68	1 60	1 65	1 56	1 58
Paints:												
American red lead.....per pound..	9	9½	9	9½	9	9½	9	9½	9½	9½	8½	9
White, in oil.....do.....	10½	11	11	11½	11	11½	11	11½	10½	11½	12½	12½
Petroleum:												
Crude.....per gallon..	5½	5½	7	7½	7	7½	7	7½	7½	7½	7½	8½
Refined.....do.....	18½	18½	14½	15½	15½	15½	15½	15½	15½	15½	13	14½
Provisions:												
Beef, mess, plain to extra.....per barrel..	10 00	13 00	8 50	13 00	10 50	13 50	9 50	11 75	10 00	11 50	9 50	12 00
Pork, mess, western.....do.....	14 50	16 50	15 00	16 25	14 50	15 75	15 50	16 75	16 00	17 25	16 50	17 25
Hams, pickled.....per pound..	9	10½	10	11½	9½	11	10	11	10½	11½	10	11½
Shoulders, pickled.....do.....	6½	7	7	7½	6½	7	7½	7½	7½	7½	7½	7½
Lard, western.....do.....	8½	9	9½	9½	9½	9½	9½	10	10½	10½	11½	11½
Butter, western reserve.....do.....	18	32	23	24	30	40	30	37	33	37	22	34
Butter, New York State, fine.....do.....	24	37	35	45	35	45	38	45	30	38	25	33
Cheese, western.....do.....	10	13½	9	13½	10	15	10	16	10	15	9	15½

Rice, Carolina, fair to prime..... per 100 lbs.	7 50	8 50	7 62½	8 75	7 50	8 50	7 75	8 75	7 75	8 75	7 75	8 75
Salt:												
Liverpool ground..... per sack	1 10	1 25	1 10	1 25	1 10	1 25	1 10	1 25	1 10	1 25	1 10	1 15
Turk's Island..... per bushel	30	33	29	31	29	30	29	30	29	30	28	30
Seeds:												
Clover..... per pound	9	9½	9½	9½	9½	9½	10½	10½	10½	10½	10	10½
Timothy..... per bushel	3 25	3 50	3 25	3 50	3 12½	3 25	3 00	3 25	2 75	3 00	2 90	3 12½
Sugar:												
Cuba, refining..... per pound	7½	7½	6½	7½	7½	7½	7½	7½	6½	7½	6½	7½
Havana, white..... do.	9½	10	10	10½	9½	10½	10	10½	10½	10½	10½	10½
Tallow, American, fair to prime..... do.	7½	7½	7½	7½	7½	7½	7½	7½	7½	7½	7½	8
Tea:												
Young Hyson..... do.	40	60	40	60	40	60	40	60	40	60	40	60
Oolong, fine..... do.	38	65	38	65	38	65	38	65	38	65	35	55
Souchong..... do.	35	50	35	50	35	50	35	50	35	50	38	50
Tin, banca..... do.	32	32½	31½	31½	29	30	29	30	28	31	20½	27
Tobacco:												
Kentucky leaf..... do.	9½	11	9½	10	9½	10	8½	9½	7½	8½	7½	8½
Havana, common..... do.	85	95	65	80	67	75	65	75	60	70	60	70
Wool:												
American, Saxony fleece..... do.	53	55	52	60	52	60	53	60	53	60	53	65
American, extra pulled..... do.	40	50	45	50	45	50	45	50	45	50	47	53
South American mestiza..... do.	25	28	27	30	27	30	27	30	27	30	27	30

Articles.	July.		August.		September.		October.		November.		December.	
Breadstuffs:												
Wheat, northern amber..... per bushel	\$1 40	to \$1 50	\$1 27	to \$1 35	\$1 15	to \$1 30	\$1 20	to \$1 26	\$1 23	to \$1 25	\$1 28	to \$1 28½
Wheat, red western..... do.	1 40	1 50	1 32	1 33	1 24	1 26	1 24	1 26	1 18	1 22	1 25	1 26
Rye..... do.	1 12	1 15	95	1 05	90	1 00	90	95	90	93	95	95½
Corn..... do.	78	79	78½	79	85	86	86	89	90	90	89	92
Oats..... do.	59	64	90	1 00	52	58	60	65	60	61	62½	71
Barley..... do.	1 73	1 75	1 73	1 75	1 73	1 75	1 73	1 75	1 50	1 53	1 50	1 55
Wheat-flour, superfine..... per barrel	4 95	5 25	4 70	5 00	4 80	5 10	4 60	5 95	4 50	4 80	4 60	4 85
Wheat-flour, New York State..... do.	5 80	6 25	5 40	5 60	5 10	5 25	4 60	4 95	4 65	5 00	4 90	5 15
Wheat-flour, western..... do.	6 00	6 25	5 50	5 75	4 80	5 10	4 95	5 15	4 90	5 10	5 00	5 20
Wheat-flour, southern family..... do.	8 00	9 25	7 25	8 50	6 90	8 00	5 75	7 75	5 80	8 00	7 50	8 25
Rye-flour..... do.	5 40	6 00	5 60	6 60	5 40	5 75	5 00	5 40	4 90	5 25	4 95	5 25
Corn-meal..... do.	4 00	4 65	3 60	4 00	3 60	4 05	4 00	4 65	4 25	4 75	4 15	4 70
Coal, anthracite..... per ton	5 00	6 00	5 00	6 00	5 00	6 25	5 00	6 50	5 00	6 50	5 00	6 50
Coffee:												
Rio..... per pound	21½	21½	21½	21½	19	19½	18½	18½	16½	17½	18½	19½
San Domingo..... do.	16½	17	16½	17	15½	14½	14½	15½	15½	16	16	16½
Java..... do.	22½	25	23½	20½	23	26½	22½	25	24	25½	24	25½
Copper:												
Bolts..... do.	—	35	—	35	32	33	32	32	28	30	27	30
Sheathing..... do.	—	33	—	33	30	31	30	31	22	23	21	23
Cotton:												
Low middling..... do.	16½	17½	16½	16½	16	16½	14½	15½	14½	14½	14½	14½

Statement showing the prices of staple articles in the New York market at the beginning of each month in the year 1874—Continued.

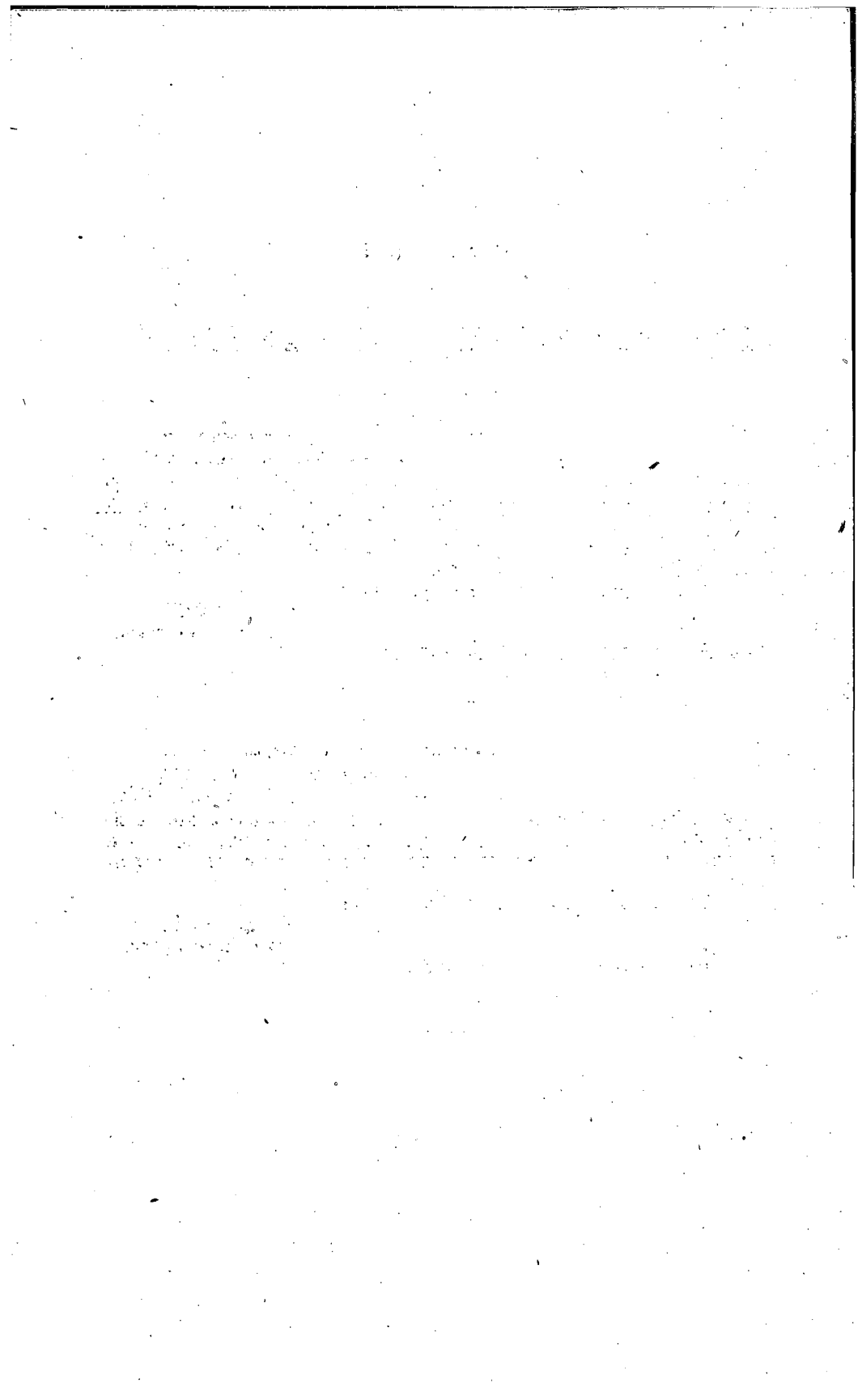
Article.	July.		August.		September.		October.		November.		December.	
Cotton—Continued:												
Middling..... per pound..	\$0 17½ to	\$0 18	\$0 17 to	\$0 17½	\$0 16½ to	\$0 17½	\$0 15½ to	\$0 15½	\$0 14½ to	\$0 15	\$0 14½ to	\$0 15½
Fish:												
Mackerel No. 1, bay..... per barrel..	14 00	15 00	10 00	12 00	10 00	12 00	11 00	12 00	10 50	11 00	10 50	11 50
Mackerel No. 2, bay..... do.....	13 00	14 00	9 50	11 00	9 00	11 00	10 00	11 00	9 50	10 00	9 50	10 00
Herring pickled..... do.....	4 50	5 00	4 25	4 75	4 00	4 75	4 50	5 25	5 00	7 00	5 00	7 00
Dry cod..... per cwt..	4 25	5 00	4 59	5 59	4 50	6 00	5 50	6 25	6 00	6 50	6 00	6 50
Flax, American..... per pound..	14½	16	14½	16	14½	16	14½	16	14½	16	15	16
Glass:												
American window, 8 by 10..... per 50 feet..	9 25	9 75	9 00	9 75	9 00	9 75	9 00	9 75	8 25	10 25	8 25	10 50
French window, 8 by 10..... do.....	8 00	8 25	8 00	8 25	8 00	8 25	8 00	9 25	8 00	9 25	8 00	9 75
Gunpowder:												
Rifle..... per 25 lbs..	—	6 25	—	6 25	—	6 25	—	6 25	5 50	6 25	5 25	6 25
Blasting powder..... do.....	—	3 75	—	3 75	—	3 75	—	3 75	3 50	3 75	3 25	3 50
Hemp:												
American, dressed..... per ton..	190 00	200 00	190 00	200 00	220 00	230 00	220 00	230 00	220 00	230 00	220 00	225 00
American, undressed..... do.....	125 00	130 00	125 00	130 00	140 00	150 00	140 00	150 00	210 00	225 00	210 00	220 00
Russian, clean..... do.....	225 00	230 00	225 00	230 00	—	—	225 00	230 00	220 00	230 00	220 00	230 00
Hides:												
Dry Buenos Ayres..... per pound..	25	27	26	27	26	27	26	27	26½	27	25	26½
Dry Rio Grande..... do.....	25	—	25	—	25	26½	12½	13	25	26	24	25
Dry California..... do.....	23	—	24	—	24½	—	24½	—	2½	25	23½	24
Hops, American..... do.....	10	30	10	25	10	30	15	28	38	45	35	45
Indigo, Manila..... do.....	60	85	60	85	60	85	60	85	60	80	60	80
Iron:												
Pig, American No. 1..... per ton..	31 00	32 00	31 00	32 00	30 00	31 00	29 00	30 00	27 00	28 00	26 00	27 00
Pig, Scotch..... do.....	40 00	45 00	40 00	44 00	41 00	43 00	40 00	43 00	41 00	42 00	41 00	43 00
Bar, common English..... do.....	75 00	78 00	75 00	78 00	72 50	75 00	69 00	72 00	75 00	75 00	75 00	78 00
Bar, refined..... do.....	70 00	72 50	67 50	70 00	72 50	75 00	67 50	70 00	67 50	75 00	69 00	75 00
Bar, Swedish..... do.....	160 00	162 50	160 00	162 50	140 00	145 00	140 00	145 00	140 00	145 00	140 00	145 00
Rails, American..... do.....	58 00	60 00	58 00	62 50	58 00	62 50	55 00	60 00	55 00	58 00	50 00	55 00
Rails, English..... do.....	50 00	52 00	50 00	52 00	50 00	52 00	50 00	55 00	50 00	57 00	48 00	50 00
Lead, pig, English..... per 100 lbs..	6 50	6 62½	6 50	—	6 50	6 62½	6 62½	6 70	5 50	6 75	5 50	6 75
Leather, sole:												
Oak..... per pound..	42	43	42	43	42	43	42	43	38	45	38	45
Hemlock..... do.....	28	28½	28	28½	28	28½	28	30	26	27	27	28
Liquors, domestic whisky..... per gallon..	95	97½	95	97½	95	97½	1 00	1 08	99	99½	1 02	1 02½
Molasses:												
Muscovado..... do.....	28	30	28	20	27	30	29	31	28	36	29	31
Cuba, clayed..... do.....	27	31	28	32	28	32	27	31	27	31	28	32
New Orleans, fair to good..... do.....	80	85	80	84	81	85	81	81	80	81	81	82
Nails, cut..... per 100 lbs..	3 50	3 75	4 00	4 25	4 50	4 75	4 25	4 50	3 60	3 75	3 50	3 75
Naval stores:												
Spirits turpentine..... per gallon..	36	37	34	35	35	36	36½	37½	36	37	36½	37½
Resin, common..... per barrel..	2 15	2 25	2 15	2 25	2 20	2 25	2 40	2 50	2 30	2 35	2 25	2 35

561

36	Oils:																		
	Olives, in casks.....	per gallon..	1 15	1 20	1 17½	1 22½	1 20	1 22½	1 22½	1 25	1 15	1 25	1 17½	1 25					
	Linseed.....	do.....	87	88	85	87	83	84	77	79	77	79	79	80					
	Sperm, crude.....	do.....	1 52	1 53	1 55	1 60	1 58	1 60	1 62½	1 65	1 65	1 68	1 65	1 70					
	Paints:																		
	American red lead.....	per pound..	8½	9	8½	9	8½	8½	8½	8½	8½	8½	8½	8½	8½				
	White, in oil.....	do.....	10½	11½	10½	11½	11½	11	11½	12½	10½	11½	12	12½					
	Petroleum:																		
	Crude.....	per gallon..	5	5½	4½	5	5½	5½	5½	6	8½	8½	8½	8½	8½				
	Refined.....	do.....	13	13½	11½	11½	12½	12½	13½	13½	11	11½	10½	10½	10½				
Provisions:																			
Beef, mess, plain to extra.....	per barrel..	9 50	12 50	12 00	13 00	12 00	13 00	10 00	13 00	10 00	13 00	9 00	13 00	13 00					
Pork, mess, western.....	do.....	17 50	18 62½	20 00	20 00	21 00	22 75	21 50	23 00	19 00	20 25	21 00	22 00	22 00					
Hams, pickled.....	per pound..	12	13	14	15	13½	14½	12½	13	10½	11½	11	11½	11½					
Shoulders, pickled.....	do.....	7½	—	8	8½	8	8½	9½	9½	8	8½	7½	8	8					
Lard, western.....	do.....	11½	11 9-16	13	13½	14½	14½	14	14½	13½	14	14	14½	14½					
Butter, western reserve.....	do.....	26	28	17	27	21	31	25	33	20	38	20	35	35					
Butter, New York State, fine.....	do.....	25	30	18	35	28	40	28	43	44	45	45	47	47					
Cheese, western.....	do.....	6	13½	11	11½	12½	12½	12½	13	12	15	10	15	15					
Rice, Carolina, fair to prime.....	do.....	7½	8½	7½	8½	7½	8½	7	7½	7	7½	7½	8	8					
Salt:																			
Liverpool, ground.....	per sack..	1 00	1 10	1 00	1 10	1 10	1 15	1 10	1 12	1 00	1 10	1 00	1 25	1 25					
Turk's Island.....	per bushel..	25	30	26	30	25	28	28	30	30	31	28	30	30					
Seeds:																			
Clover.....	per potund..	10	10½	10	10½	10	10½	10½	10½	9½	9½	10	10½	10½					
Timothy.....	per bushel..	2 90	3 12½	3 27½	3 50	2 90	3 00	2 75	2 90	2 75	2 90	2 75	2 80	2 80					
Sugar:																			
Cuba, refining.....	per pound..	8 1-16	8½	8½	8½	8½	8½	8½	8½	7½	8½	8½	9	9					
Havana, white.....	do.....	10½	10½	10½	10½	10½	11	10½	11½	10½	11½	10	11	11					
Tallow, American, fair to prime.....	do.....	8	8 7-16	7½	8½	8	8½	8½	8½	8½	9	8½	8½	8½					
Tea:																			
Young Hyson.....	do.....	40	60	40	60	40	60	48	60	40	60	40	60	60					
Oolong, fine.....	do.....	60	1 00	60	1 00	65	1 00	65	1 00	53	55	33	55	55					
Souchong.....	do.....	38	50	38	50	38	50	38	50	38	50	38	50	50					
Tin, Banca.....	do.....	—	26½	—	25½	25½	25½	—	25½	25	25½	25½	26	26					
Tobacco, Kentucky leaf.....	do.....	7½	8½	9½	10½	11½	13	14	16	14	15	14	15	15					
Havana, common.....	do.....	60	70	60	70	70	75	70	75	70	80	75	85	85					
Wool:																			
American, Saxony fleece.....	do.....	53	60	53	60	53	62	50	63	53	65	53	65	65					
Extra pulled.....	do.....	46	48	47	53	38	45	38	45	45	53	40	45	45					
South American mestiza.....	do.....	27	30	27	30	30	32	30	32	27	33	27	33	33					



REPORT OF THE COMMISSIONER OF INDIAN AFFAIRS.



REPORT
OF
THE COMMISSIONER OF INDIAN AFFAIRS.

DEPARTMENT OF THE INTERIOR,
Washington, D. C., September 2, 1874.

SIR: I have the honor to transmit herewith, for the information of the Treasury Department, a copy of a letter dated the 1st instant, from the Acting Commissioner of Indian Affairs, with accompanying statement therein noted, showing the present liabilities of the United States to Indian tribes, under treaty stipulations.

Very respectfully, your obedient servant,

B. R. COWEN,
Acting Secretary.

The Hon. SECRETARY OF THE TREASURY.

DEPARTMENT OF THE INTERIOR,
OFFICE OF INDIAN AFFAIRS,
Washington, D. C., September 1, 1874.

SIR: I have the honor to submit herewith, to be forwarded to the honorable Secretary of the Treasury, a statement showing the present liabilities of the United States to Indian tribes, under treaty stipulations.

Very respectfully, your obedient servant,

H. R. CLUM,
Acting Commissioner.

The Hon. SECRETARY OF THE INTERIOR.

Statement showing the present liabilities of the United States to Indian tribes under treaty stipulations.

Names of tribes.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws: Statutes at Large.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per centum is annually paid, and amounts which, invested at five per centum, produce permanent annuities.
Apaches, Kiowas, and Comanches.	Thirty installments, provided to be expended under the tenth article treaty of Oct. 21, 1867.	Twenty-three installments unappropriated, at \$30,000 each.	Vol. 15, p. 584, § 10	.....	\$690,000 00	.....	.....
Do.	Purchase of clothing	Tenth article treaty Oct. 21, 1867	..... do	\$26,000 00	.....	.....	.....
Do.	Pay of carpenter, farmer, blacksmith, miller, and engineer.	Fourteenth article treaty Oct. 21, 1867.	Vol. 15, p. 583, § 14	5,200 00	.....	.....	.....
Do.	Pay of physician and teacher	..... do	..... do	2,500 00	.....	.....	.....
Do.	Three installments, for seed and agricultural implements.	Three installments of \$2,500 due	Vol. 15, p. 583, § 8.	.....	7,500 00	.....	.....
Do.	Pay of a second blacksmith, iron and steel	.....	.....	2,000 00	.....	.....	.....
Arickarees, Gros Ventres and Mandans.	Amount to be expended in such goods, &c., as the President may from time to time determine.	Eighth article treaty Oct. 21, 1867	Vol. 15, p. 584, § 8.	75,000 00	.....	.....	.....
Do.	..... do	Seventh article treaty July 27, 1866.	Treaty not published.	.....	.....	.....	.....
Assinaboines	..... do	..... do	..... do	30,000 00	.....	.....	.....
Blackfeet, Bloods, and Piegans.	..... do	Eighth article treaty Sept. 1, 1868.	..... do	50,000 00	.....	.....	.....
Cheyennes and Arapahoes.	Thirty installments, provided to be expended under tenth article treaty of Oct. 28, 1867.	Twenty-three installments unappropriated, at \$20,000 each.	Vol. 15, p. 596, § 10	.....	460,000 00	.....	.....
Do.	Purchase of clothing, same article	.....	..... do	14,500 00	.....	.....	.....
Do.	Pay of physician, carpenter, farmer, blacksmith, miller, engineer, and teacher.	.....	Vol. 15, p. 597, § 13	7,700 00	.....	.....	.....
Do.	Three installments, for the purchase of seeds and agricultural implements.	Three installments of \$2,500 due	Vol. 15, p. 595, § 8.	.....	7,500 00	.....	.....
Do.	Pay of second blacksmith, iron and steel	.....	Vol. 15, p. 597, § 8.	2,000 00	.....	.....	.....
Chickasaws	Permanent annuity in goods	.....	Vol. 1, p. 619	.....	.....	\$3,000 00	.....
Chippewas—Bois Forte Band.	Twenty installments, for blacksmith, assistant, iron, tools, &c.	Eleven installments, at \$1,500 each, unappropriated.	Vol. 14, p. 766, § 3.	.....	16,500 00	.....	.....
Do.	Twenty installments, for schools, instructing Indians in farming, and for the purchase of seeds, tools, &c.	Eleven installments, at \$1,600 each, unappropriated.	..... do	.....	17,600 00	.....	.....
Do.	Twenty installments of annuity, in money, goods, or other articles; in provisions, ammunition, and tobacco.	Annuity, \$3,500; goods, &c., \$6,500; provisions, &c., \$1,000; eleven installments unappropriated.	.....	.....	121,000 00	.....	.....

Chippewas of Lake Superior.	Support of smith and shop, and pay of two farmers, during the pleasure of the President.	Estimated at.....	Vol. 11, p. 1112...	1,800 00	.....	.....
Do.....	Twenty installments, for seventh blacksmith, &c.	Two installments unappropriated, of \$1,060 each.	.....	2,120 00	.....	.....
Chippewas of the Mississippi.	Money, goods, support of schools, provisions, tobacco, as per fourth article treaty Oct. 4, 1842; eighth article treaty Sept. 13, 1854; and third article treaty May 7, 1864.	Two installments, second series, of \$9,000.01 to be appropriated.	Vol. 7, p. 592, § 4; vol. 10, p. 1111, § 8; vol. 13, p. 694, § 3.	18,000 02	.....	.....
Do.....	Two farmers, two carpenters, two smiths and assistants, iron and steel; same articles and treaties.	Two installments, second series, at \$1,400, to be appropriated.	.....do.....	2,800 00	.....	.....
Do.....	Ten installments for support of schools, in promoting the progress of the people in agriculture, and assisting them in becoming self-sustaining; support of physician and purchase of medicines.	Three installments of \$11,500 to be appropriated.	Vol. 10, p. 1167, § 3	34,500 00	.....	.....
Do.....	Forty-six installments to be paid to the chiefs of the Mississippi Indians.	Eighteen installments, of \$1,000 each, to be appropriated.	Vol. 16, p. 548, § 3.	18,000 00	.....	.....
Chippewas of the Mississippi, and Pillager and Lake Winnebagoish bands of Chippewas.	Pay of two carpenters, two blacksmiths, four farm-laborers, and one physician, ten years.	.....	Vol. 13, p. 694, § 6.	15,400 00	.....	.....
Do.....	For services and traveling expenses of a board of visitors, not more than five persons, to attend annuity payments.	.....	.....do.....	480 00	.....	.....
Do.....	To be applied for the support of a saw-mill as long as the President may deem necessary.	.....	.....do.....	1,000 00	.....	.....
Do.....	Pay of female teachers employed on the reservation.	.....	Vol. 13, p. 694, § 13	1,000 00	.....	.....
Chippewas, Pillager and Lake Winnebagoish bands.	Thirty installments, in money, \$10,666.66; goods, \$8,000; and for purposes of utility \$4,000.	Ten installments to be appropriated, at \$22,666.66 each.	Vol. 10, p. 1163, § 3	226,666 60	.....	.....
Chippewas of Red Lake and Pembina tribe of Chippewas.	\$10,000 as annuity, to be paid <i>per capita</i> to the Red Lake band, and \$5,000 to the Pembina band, during the pleasure of the President.	.....	Vol. 13, p. 668, § 3.	15,000 00	.....	.....
Do.....	Fifteen installments, of \$12,000 each, for the purpose of supplying them with gilling-twine, cotton maitre, linsey, blankets, &c.	Estimated, Red Lake band \$8,000, Pembina band \$4,000; four installments to be appropriated.	Vol. 13, p. 669, § 3.	48,000 00	.....	.....
Do.....	Fifteen installments, to pay one blacksmith, physician, &c., miller, farmer, \$3,900; iron and steel, and other articles, \$1,500; carpentering, &c., \$1,000.	Four installments to be appropriated, at \$6,400 each.	Vol. 13, p. 690, § 4.	25,600 00	.....	.....
Do.....	Fifteen installments, to defray the expenses of a board of visitors, not more than three persons, to attend annuity payments.	Five installments to be appropriated, at \$390 each.	.....do.....	1,950 00	.....	.....

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws: Statutes at Large.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per centum is annually paid, and amounts which invested at five per centum, produce permanent annuities.
Choctaws.....	Permanent annuities	2d article treaty Nov. 16, 1805, \$3,000; 13th article treaty Oct. 18, 1820, \$600; 2d article treaty Jan. 20, 1825, \$6,000.	Vol. 7, p. 99, § 2; vol. 11, p. 614, § 13; vol. 7, p. 213, § 13.			\$9,600 00	
Do.....	Provisions for smiths, &c.....	6th article treaty Oct. 18, 1820; 9th article treaty Jan. 20, 1825.	Vol. 7, p. 212, § 6; vol. 7, p. 236, § 9.			920 00	
Do.....	Interest on \$390,257.92; articles 10 and 13, treaty January 22, 1855.		Vol. 7, p. 236, § 9; vol. 11, p. 614, § 13.			19,512 89	\$390,257 92
Confederated tribes and bands in Middle Oregon.	Twenty installments, for pay and subsistence of one physician, sawyer, miller, superintendent of farming, and school teacher.	Five installments of \$5,600 yet due.	Vol. 12, p. 965, § 4		\$22,500 00		
Do.....	Twenty installments, for salary of head chief.	Five installments of \$500 yet due.	do		2,500 00		
Creeks.....	Permanent annuities	Treaty Aug. 7, 1790	Vol. 7, p. 36, § 4			1,500 00	
Do.....	do.....	Treaty June 16, 1802	Vol. 7, p. 69, § 2			3,000 00	
Do.....	do.....	Treaty Jan. 24, 1826	Vol. 7, p. 287, § 4			20,000 00	490,000 00
Do.....	Smiths' shops, &c.....	do	do			1,110 00	22,200 00
Do.....	Wheelwright, permanent.	Treaty Jan. 24, 1826, and Aug. 7, 1856	Vol. 7, p. 287, § 4; vol. 11, p. 700, § 5			600 00	12,000 00
Do.....	Allowance, during the pleasure of the President, for blacksmiths, assistants, shops and tools, iron and steel, wagon-maker, education, and assistance in agricultural operations, &c.	Feb. 14, 1873; Aug. 7, 1856	Vol. 7, p. 419, § 5; vol. 11, p. 700, § 5	\$840 00			
		Aug. 7, 1856	Vol. 11, p. 700, § 5	<div> <div>270 00</div> <div>600 00</div> <div>1,000 00</div> <div>2,000 00</div> </div>			
Do.....	Interest on \$200,000, held in trust, sixth article treaty Aug. 7, 1856.	Aug. 7, 1856	do			10,000 00	200,000 00
Do.....	Interest on \$675,168, held in trust, third article treaty June 14, 1866, to be expended under the direction of the Secretary of the Interior.	Expended under the direction of the Secretary of the Interior.	Vol. 14, p. 786, § 3.			33,758 43	675,168 00
Crows	For supplying male persons over fourteen years of age with a suit of good, substantial	Treaty May 7, 1868	Vol. 15, p. 651, § 9	23,973 00			

	woolen clothing; females over twelve years of age, a flannel skirt or goods to make the same, a pair of woolen hose, calico and domestic; and boys and girls under the ages named such flannel and cotton goods as their necessities may require.					
Do.....	For the purchase of such articles from time to time as the necessities of the Indians may indicate to be proper.	do.....	do.....	10,000 00		
Do.....	For pay of physician, carpenter, miller, engineer, farmer, and blacksmith.	do.....	Vol. 13, p. 652, § 10	6,600 00		
Do.....	Twenty installments, for pay of teacher, and for books and stationery.	Fifteen installments of \$3,000 each yet due.	Vol. 15, p. 651, § 7	46,000 00		
Do.....	Blacksmith, iron and steel, and for seeds and agricultural implements.	Estimated.....	Vol. 15, p. 651, § 8	3,250 00		
Do.....	For the purchase of such beneficial objects as the condition and necessities of the Indians may require.	do.....	Vol. 15, p. 652, § 9	20,000 00		
Delawares.....	For interest on \$37,095.25, at 5 per centum, being the value in part of thirty-six sections of land, set apart by the treaty of 1829 for education.	Senate resolution January 19, 1838.	Vol. 7, p. 327, § 1; vol. 10, p. 1049, § 5.		1,854 76	37,095 25
D'Wamish and other allied tribes in Washington Territory.	Twenty installments, of \$150,000, to be expended under the direction of the President.	Five installments to be appropriated.	Vol. 12, p. 928, § 6	21,000 00		
Do.....	Twenty installments, for agricultural school and teachers.	Five installments, at \$3,000, to be appropriated.	Vol. 12, p. 929, § 14	15,000 00		
Do.....	Twenty installments, for a smith and carpenter shop and tools.	Five installments, at \$500 each, yet due.	do.....	2,500 00		
Do.....	Twenty installments, for blacksmith, carpenter, farmer, and physician.	Five installments at \$4,600, to be appropriated.	do.....	23,400 00		
Flatheads and other confederated tribes.	Twenty installments, for agricultural and industrial school, providing necessary furniture, books, stationery, &c., and for the employment of suitable instructors.	Five installments at \$2,100, to be appropriated.	Vol. 12, p. 977, § 5	10,500 00		
Do.....	Five installments, fourth series, for beneficial objects under the direction of the President.	Four installments, at \$3,000 each, to be appropriated.	Vol. 12, p. 976, § 4	12,000 00		
Do.....	Twenty installments, for two farmers, two millers, blacksmith, gunsmith, tinsmith, carpenter and joiner, and wagon and plow maker, \$7,400; and keeping in repair blacksmith's carpenter's and wagon and plow maker's shops, \$500.	Five installments of \$7,900 yet to be provided.	Vol. 12, p. 977, § 5	39,500 00		
Do.....	Twenty installments for keeping in repair flouring and saw mill, and supplying the necessary fixtures.	Five installments of \$500 yet to be provided.	do.....	2,500 00		
Do.....	Twenty installments, for pay of physicians, \$1,400; keeping in repair hospital, and for medicine, \$300.	Five installments of \$1,700 to be appropriated.	do.....	8,500 00		

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws: Statutes at Large.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per centum is annually paid, and amounts which, invested at five per centum, produce permanent annuities.
Flatheads and other confederated tribes.	Twenty installments, for repairing buildings for various employes, &c.	Five installments of \$300 each, yet due.	Vol. 12, p. 977, § 5	.....	\$1,500 00	.....	.....
Do.....	Twenty installments, for each of the head chiefs, of the Flathead, Kootenay and Upper Pend d'Oreille tribes, at \$500.	Five installments of \$1,500 each, to be provided.	.....do.....	.....	7,500 00	.....	.....
Gros Ventres.....	Amount to be expended in such goods, provisions, &c., as the President may from time to time determine as necessary, per eighth article treaty of July 13, 1868.	Treaty not published	.....	\$35,000 00	.....	.....	.....
Iowas.....	Interest on \$37,500, being the balance on \$157,500.	.....	Vol. 10, p. 1071, § 9	.....	.....	\$2,875 00	\$57,500 00
Kansas.....	Interest on \$200,000, at 5 per centum	.....	Vol. 9, p. 842, § 2	.....	.....	10,000 00	200,000 00
Kickapoos.....	Interest on \$95,945.95, at 5 per centum.	.....	Vol. 10, p. 1079, § 2	.....	.....	4,797 29	95,945 95
Klamaths and Modocs.	Five installments of \$5,000, second series, to be expended under the direction of the President.	One installment to be provided	Vol. 16, p. 708, § 2	.....	5,000 00	.....	.....
Do.....	Five installments of \$3,000, third series to be expended under the direction of the President.	Five installments due.	.....do.....	.....	15,000 00	.....	.....
Do.....	Twenty installments for repairing saw-mill and buildings for blacksmith, carpenter, wagon and plow maker, manual labor school, and hospital.	Twelve installments of \$1,000 each yet due.	.....do.....	.....	12,000 00	.....	.....
Do.....	For tools and materials for saw and flour mills, carpenter's, blacksmith's, wagon and plow-maker's shops, books and stationery for manual-labor school.	Eleven installments to be appropriated.	Vol. 16.....	.....	16,500 00	.....	.....
Do.....	Pay of superintendent of farming, farmer, blacksmith, sawyer, carpenter, and wagon and plow maker.	Six installments of \$6,000 each yet due.	Vol. 16, p. 709, § 5	.....	36,000 00	.....	.....
Do.....	Pay of physician, miller, and two teachers, for twenty years.	Eleven installments to be provided, at \$3,600 each.	.....do.....	.....	39,600 00	.....	.....

Makabs.	Ten installments, being the fifth series, for beneficial objects, under the direction of the President.	Five installments to be appropriated, at \$1,000 each.	Vol. 12, p. 940, § 5	5,000 00		
Do	Twenty installments, for agricultural and industrial schools and teachers, for smith and carpenter shops and tools, and for blacksmith, carpenter, farmer, and physician.	Five installments to be appropriated, at \$7,600 each.	Vol. 12, p. 941, § 11	38,000 00		
Menomonees	Fifteen installments to pay \$242,686 for cession of land.	Six installments of \$16,179.06, yet due.	Vol. 10, pp. 1065, 1067, § 5.	97,011 36		
Miamies of Kausas.	Permanent provisions for smith's shops and miller, &c.	Say \$940 for shops, and \$600 for miller.	Vol. 7, p. 191, § 5	1,540 00	30,800 00	
Do	Twenty installments upon \$150,000, third article treaty June 5, 1854.	Five installments of \$7,500 each yet due.	Vol. 10, p. 1094, § 3	37,500 00		
Do	Interest on \$50,000, at the rate of 5 per centum per annum, as per third article treaty June 5, 1854.	.....do	.....do	2,500 00	50,000 00	
Miamies of Indiana.	Interest on \$221,257.86, at 5 per centum per annum.	June 5, 1854.	Vol. 10, p. 1099, § 4	11,062 89	221,257 86	
Miamies of Eel River.	Permanent annuities.	Fourth article treaty 1795; third article treaty 1805; third article treaty 1809.	Vol. 7, p. 51, § 4; vol. 7, p. 91, § 3; vol. 7, p. 114, § 3.	1,100 00	22,000 00	
Molels	Pay of teacher to manual-labor school, and subsistence of pupils, &c.	Treaty Dec. 21, 1855	Vol. 12, p. 982, § 2	3,000 00		
Mixed Shoshones, Bannacks, and Sheep-Eaters.	To be expended in such goods, provisions, &c., as the President may from time to time determine as proper.	Treaty Sept. 24, 1863.		35,000 00		
Navajoes	For such articles of clothing, or raw materials in lieu thereof, seeds, farming implements, &c.	Treaty June 1, 1863.	Vol. 15, p. 668	45,705 00		
Do	For the purchase of such articles as from time to time the condition and necessities of the Indians may indicate to be proper.	.....do	.....do	14,000 00		
Do	Pay of two teachers.	.....do	Vol. 15, p. 668, § 6	2,000 00		
Nez Percés	Twenty installments, for two schools, &c., pay of superintendent of teaching and two teachers, superintendent of farming and two farmers, two millers, two blacksmiths, two gunsmiths, tinner, carpenter, wagon and plow maker, keeping in repair grist and saw-mill, for necessary tools, pay of physician, repairing hospital and furnishing medicines, &c., repairing buildings for employes and the shops for blacksmith, tinsmith, gunsmith, carpenter, wagon and plow maker, providing tools therefor, and pay of head chief.	Five installments, of \$17,200 each, yet to be provided.		86,000 00		
Do	Sixteen installments, for boarding and clothing children who attend school, providing school, &c., with necessary furniture, purchase of wagons, teams, tools, &c.	Seven installments, at \$3,000 each, to be provided.	Vol. 14, p. 649, § 4	21,000 00		
Do	Salary of two subordinate chiefs	Treaty June 9, 1863	Vol. 14, p. 650, § 5	1,000 00		
Do	Fifteen installments, for repairs of houses, mills, shops, &c.	Eight installments, unappropriated, at \$3,500 each.	Vol. 14, p. 649, § 5	28,000 00		

Statement showing the present liabilities of the United States to Indian tribes; &c.—Continued.

Names of tribes.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws: Statutes at Large.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per centum is annually paid, and annuities which, invested at five per centum, produce permanent annuities.
Nez Percés	Salary of two matrons for schools, two assistant teachers, farmer, carpenter, and two millers.	Treaty June 9, 1863	Vol. 14, p. 650, § 5	\$7,600 00	.....	.....	.....
North'n Cheyennes and Arapahoes.	Purchase of clothing, as per sixth article treaty May 10, 1868, thirty years.	Twenty-four installments, to be appropriated, at \$15,000 each.	Vol. 15, p. 657, § 6	15,000 00	.....	.....	.....
Do.....	Ten installments, to be expended by the Secretary of the Interior for Indians roaming and in the purchase of such articles as may be deemed necessary.	Four installments, to be appropriated.	.....do	18,000 00	.....	.....	.....
Do.....	Pay of teacher, carpenter, miller, farmer, blacksmith, engineer, and physician.	Estimated	Vol. 15, p. 658, § 7	7,700 00	.....	.....	.....
Omahas.....	Fifteen installments, 3d series, in money or otherwise.	Eight installments, to be appropriated, at \$20,000 each.	Vol. 10, p. 1044, § 4	.....	\$160,000 00	.....	.....
Do.....	Ten installments, to pay engineer, miller, farmer, and blacksmith, keeping in repair grist and saw mill, support of blacksmith-shop and furnishing tools.	Estimated: Engineer, \$1,200; miller, \$900; farmer, \$900; blacksmith, \$900; repair of mill and support of smith-shop, \$600; one installment yet due.	Vol. 10, p. 1045, § 8	.....	4,500 00	.....	.....
Osages.....	Interest on \$60,120, at 5 per centum, for educational purposes.	Resolution of Senate to treaty Jan. 2, 1825.	Vol. 7, p. 242, § 6	.....	.....	\$3,456 00	\$69,120 00
Do.....	Interest on \$300,000, at 5 per centum, to be paid semi-annually, in money or such articles as the Secretary of the Interior may direct.	Treaty Sept. 29, 1865	Vol. 14, p. 687, § 1	.....	.....	15,000 00	300,000 00
Ottos and Missourias.	Fifteen installments, being the 3d series, in money or otherwise.	Eight to be appropriated	Vol. 10, p. 1039, § 4	.....	72,000 00	.....	.....
Pawrees	Annuity goods, and such articles as may be necessary.	Treaty Sept. 24, 1857	Vol. 11, p. 729, § 2	.....	.....	30,000 00	.....
Do.....	Support of two manual-labor schools and pay of teachers.	.....do	Vol. 11, p. 730, § 3	11,200 00	.....	.....	.....

Do.....	For iron and steel and other necessary articles for shops, and pay of two blacksmiths, one of whom is to be tin and gun smith, and compensation of two strikers and apprentices.	Say for iron and steel, \$500; two blacksmiths, \$1,200; and two strikers, \$480.	2,180 00		
Do.....	Farming utensils and stock, pay of farmer, miller, and engineer, and compensation of apprentices to assist in working the mill, and keeping in repair grist and saw mill.	Estimated.....	Vol. 11, p. 730, § 4	4,400 00	
Poncas.....	Fifteen installments, 3d series, to be paid to them or expended for their benefit.	Fourteen installments of \$8,000 each yet due.	Vol. 12, p. 997, § 2	112,000 00	
Do.....	Amount to be expended, during the pleasure of the President, for aid in agricultural and mechanical pursuits.	Treaty March 12, 1868.....	Vol. 12, p. 898, § 2	7,500 00	
Pottawatomies.....	Permanent annuity in money	Aug. 2, 1795.....	Vol. 7, p. 51, § 4		261 47
Do.....	do	Sept. 30, 1809.....	Vol. 7, p. 114, § 3		130 74
Do.....	do	Oct. 2, 1818.....	Vol. 7, p. 185, § 3		653 67
Do.....	do	Sept. 20, 1828.....	Vol. 7, p. 317, § 2		522 94
Do.....	do	July 29, 1829.....	Vol. 7, p. 330, § 2		4,183 48
Do.....	do	Sept. 20, 1828.....	Vol. 7, p. 318, § 2	5,000 00	83,669 59
Do.....	For educational purposes, during the pleasure of the President.				
Do.....	Permanent provision for three blacksmiths and assistants, iron, steel, &c.	Oct. 16, 1826.....	Vol. 7, p. 296, § 3		
		Sept. 20, 1828.....	Vol. 7, p. 318, § 2		737 34
		July 29, 1829.....	Vol. 7, p. 321, § 2		14,746 79
		do.....	Vol. 7, p. 320, § 2		
Do.....	Permanent provision for furnishing salt.....	Sept. 20, 1828.....	Vol. 7, p. 318, § 2		114 39
Do.....	Permanent provision for payment of money in lieu of tobacco.				2,287 80
		June 5 and 17, 1846.....	Vol. 9, p. 855, § 10		78 44
		do.....	Vol. 9, p. 853, § 7		8,406 19
Do.....	For interest on \$168,123.85, at five per centum.	Nov. 17, 1803.....	Vol. 7, p. 106, § 2		168,123 85
Pottawatomies of Huron.....	Permanent annuities				8,000 00
Quapaws.....	For education, smith, farmer, and smith-shop, during the pleasure of the President.	\$1,000 for education; \$1,660 for smith, &c.	Vol. 7, p. 425, § 3	2,660 00	
Qui-na-el-ts and Qui-leh-utes.....	Twenty installments, for an agricultural and industrial school, employment of suitable instructors, support of smith and carpenter shop, tools, and pay of blacksmith, carpenter, farmer, and physician.	Five installments to be appropriated, of \$7,100 each.	Vol. 12, p. 973, § 10	35,500 00	
River Crows.....	Amount to be expended in such goods, provisions, &c., as the President may, from time to time, determine.	July 15, 1868.....	Vol. 16, p. 349, § 7	30,000 00	
Sacs and Foxes of the Mississippi.....	Permanent annuity.....	Treaty Nov. 3, 1804.....	Vol. 7, p. 85, § 3		1,000 00
Do.....	Interest on \$200,000, at 5 per cent.....	Treaty Oct. 21, 1837.....	Vol. 7, p. 541, § 2	10,000 00	200,000 00
Do.....	Interest on \$800,000, at 5 per cent.....	Treaty Oct. 21, 1842.....	Vol. 7, p. 596, § 2	40,000 00	800,000 00
Sacs and Foxes of Missouri.....	Interest on \$157,400, at 5 per cent.....	Treaty Oct. 21, 1837.....	Vol. 7, p. 543, § 2	7,870 00	157,400 00
Do.....	Interest on \$11,615.25, at 5 per cent.....	Treaty March 6, 1861.....	Vol. 12, p. 1170.....	580 71	11,615 25
Seminoles.....	Interest on \$500,000, eighth article treaty Aug. 7, 1856.	\$25,000 annual annuity.....	Vol. 11, p. 702, § 8	25,000 00	500,000 00
Do.....	Interest on \$70,000, at 5 per cent. per annum.....	Support of schools.....	Vol. 14, p. 757, § 3	3,560 00	70,000 00

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws: Statutes at Large.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States, on which five per centum is annually paid, and amounts which, invested at five per centum, produce permanent annuities.
Senecas	Permanent annuities	Sept. 9 and 17, 1817	Vol. 7, p. 161, § 4 ..			\$1,000 00	\$20,000 00
Do.	Smith and smith-shops, and miller	Feb. 23, 1831	Vol. 7, p. 349, § 4 ..	\$1,660 00			
Senecas of New York.	Permanent annuities	Feb 19, 1841	Vol. 4, p. 442			6,000 00	120,000 00
Do.	Interest on \$75,000, at 5 per cent.	Act June 27, 1846	Vol. 9, p. 35, § 3 ..			3,750 00	75,000 00
Do.	Interest on \$43,050, transferred from the Ontario Bank to the United States Treasury.	do	do			2,152 50	43,050 00
Senecas and Shawnees.	Permanent annuity	Treaty Sept. 17, 1818	Vol. 7, p. 119, § 4 ..			1,000 00	20,000 00
Do.	Support of smiths and smith-shops.	Treaty July 20, 1831	Vol. 7, p. 352, § 4 ..	1,060 00			
Shawnees.	Permanent annuity for education	Aug. 3, 1795; May 10, 1854	Vol. 7, p. 51, § 4 ..			3,000 00	60,000 00
Do.	Interest on \$40,000, at 5 per cent.	Aug. 3, 1795	Vol. 10, p. 1056, § 3 ..			2,000 00	40,000 00
Shoshones, western band.	Twenty installments, of \$5,000 each, under the direction of the President.	Nine installments to be appropriated.	Vol. 13, p. 557, § 7 ..		\$45,000 00		
Shoshones, eastern band.	Twenty installments, of \$10,000 each, under the direction of the President.	do	Vol. 13, p. 177, § 5 ..		90,000 00		
Shoshones, north-western band.	Twenty installments, of \$5,000 each, under the direction of the President.	do	Vol. 13, p. 663, § 3 ..		45,000 00		
Shoshones, Goship band.	Twenty installments, of \$1,000 each, under the direction of the President.	do	Vol. 13, p. 682, § 7 ..		9,000 00		
Shoshones and Ban-nacks.	For the purchase of clothing for men, women, and children.	Estimated	Vol. 15, p. 676, § 9 ..	13,874 00			
Do.	For the purchase of such articles as may be considered proper by the Secretary of the Interior.	do	do	30,000 00			
Do.	For pay of physician, carpenter, teacher, engineer, farmer, and blacksmith.	do	Vol. 15, p. 676, § 10 ..	6,800 00			
Do.	Blacksmith, and for iron and steel for shops	do	Vol. 15, p. 676, § 8 ..	2,000 00			
Do.	For purchase of seeds and farming implements	One installment to be provided.			4,000 00		
Shoshones and Ban-nacks, for Ban-nacks.	Purchase of clothing for men, women, and children.	Estimated	Vol. 15, p. 676, § 9 ..	6,937 00			

Do.....	Purchase of such articles as may be considered necessary by the Secretary of the Interior for persons roaming, &c.	do	do	16,000 00		
Do.....	For seeds and agricultural implements, &c	Two installments to be appropriated.			6,700 00	
Do.....	Pay of physician, carpenter, miller, teacher, engineer, farmer, and blacksmith.		Vol. 15, p. 676, § 10	6,800 00		
Do.....	For the purchase of stock-cattle, under the direction of the President. Act of June 1, 1872; agreement of Sept. 26, 1872.	Four installments, of \$5,000 each, to be appropriated.			20,000 00	
Shoshones and Ban-nacks.	Five installments to be paid Wash-a-kie, chief of the Shoshones, as per agreement of Sept. 26, 1872.	Four installments, of \$500 each, to be appropriated.			2,000 00	
Six Nations of New York.	Permanent annuities in clothing, &c	Treaty Nov. 11, 1794	Vol. 7, p. 46, § 6:		4,500 00	90,000 00
Sisseton and Wah-peton Sioux of Lake Traverse and Devil's Lake.	Amount to be expended in such goods and other articles as the President may, from time to time, determine.	Feb. 14, 1873; estimated		80,600 00		
Sioux of different tribes, including Santee Sioux in Nebraska.	Three installments for the purchase of seeds and agricultural implements.	One installment of \$15,000 yet to be appropriated.	Vol. 15, p. 638, § 10	15,000 00		
Do.....	Purchase of clothing for men, women, and children.	Twenty-five installments of \$159,400 yet due.			3,985,000 00	
Do.....	Blacksmith, and for iron and steel	Estimated	Vol. 15, p. 638, § 8	2,000 00		
Do.....	For such articles as may be considered necessary by the Secretary of the Interior for persons roaming.	Twenty-five installments of \$236,000 yet due.			5,936,000 00	
Do.....	Physician, five teachers, carpenter, miller, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 638, § 13	10,400 00		
S'Klallams.....	Twenty installments, being fifth series on \$60,000, to be expended under the direction of the Secretary of the Interior.	Five installments due, (graduated)	Vol. 12, p. 934, § 5		8,000 00	
Do.....	Twenty installments, for agricultural and industrial school, pay of teacher, blacksmith, carpenter, physician, and farmer.	Five installments of \$7,100 yet due.	do		35,500 00	
Do.....	Smith, carpenter-shop, and tools			500 00		
Tabeguache band of Utahs.	Purchase of iron, steel, and tools for blacksmith-shop, and pay of blacksmith and assistant.	Estimated	Vol. 13, p. 675, § 10	720 00		
Tabeguache, Muache, Capote, Weeminuche, Yampa, Grand River, and Uintah band of Utes.	For iron and steel and necessary tools for blacksmith-shop.	do	Vol. 15, p. 621, § 11	220 00		
Do.....	Two carpenters, two millers, two farmers, one blacksmith, and two teachers.	do	Vol. 15, p. 622, § 15	11,000 00		
Do.....	Thirty installments, of \$30,000, to be expended under the direction of the Secretary of the Interior, for clothing, blankets, &c.	Twenty-four installments of \$20,000 still due.	Vol. 15, p. 622, § 11		720,000 00	

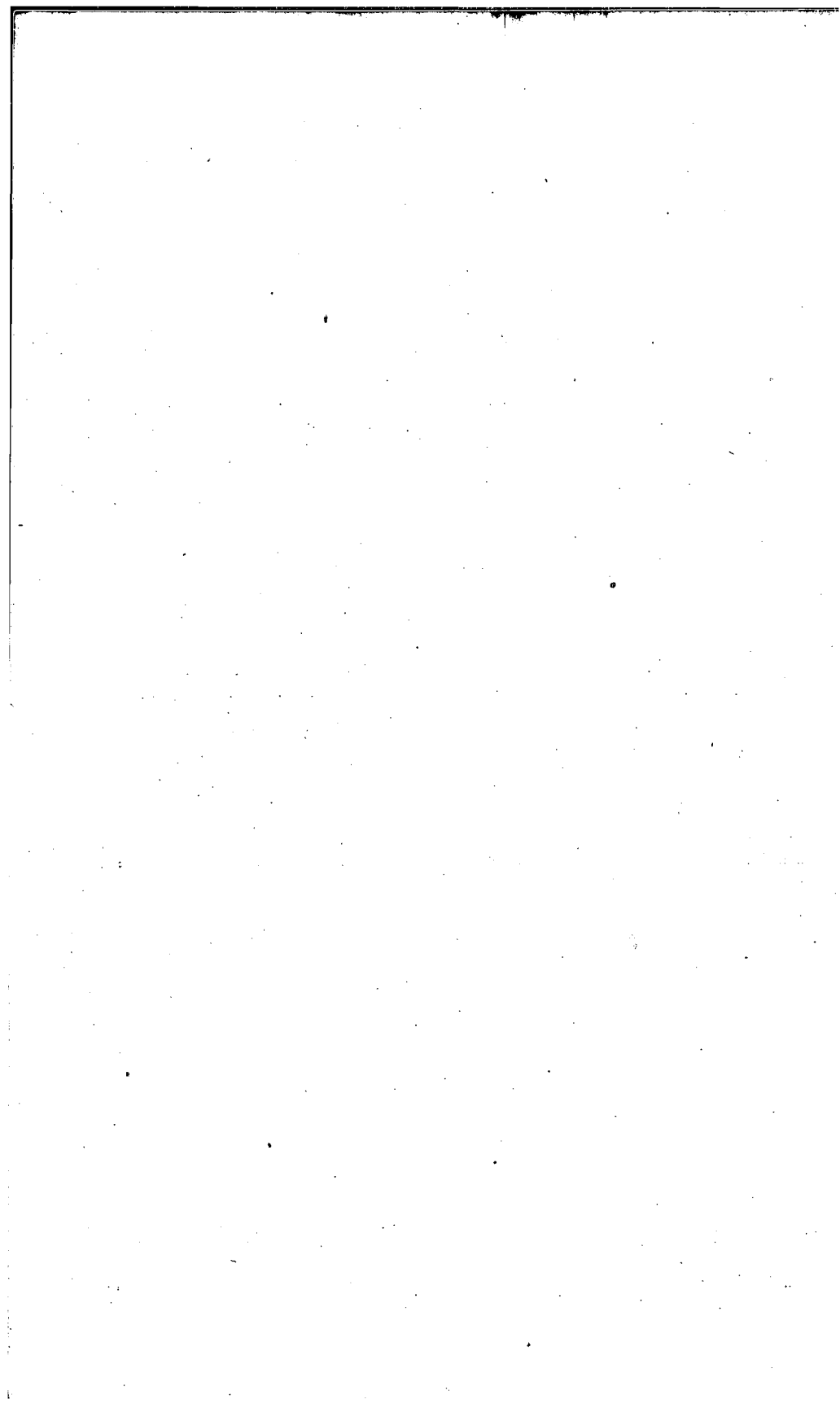
Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of, annuities, &c.	Number of installments yet appropriated, explanations, &c.	Reference to laws: Statutes at Large.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per centum is annually paid, and amounts which, invested at five per centum, produce permanent annuities.
Tabequache, Muache, Capote, Weenimuche, Yampa, Grand River and Uintah band of Utes.	For annual amount, to be expended under the direction of the Secretary of the Interior, in supplying said Indians with beef, mutton, wheat, flour, beans, and potatoes, as per twelfth article same treaty.		Vol. 15, p. 622, § 12	\$30,000 00			
Do.....	Amount to be paid to Ouray, head chief of Ute Indians, as per sixth article agreement Sept. 13, 1873, \$1,000 per annum.			1,000 00			
Walla-Walla, Cayuse, and Umatilla tribes.	Twenty installments, for pay of two millers, farmer, superintendent of farming operations, two school-teachers, physician, blacksmith, wagon and plow maker, carpenter and joiner.	Five installments, of \$11,200 each, still due.	Vol. 12, p. 947, § 4.		\$56,000 00		
Do.....	Twenty installments, for mill-fixtures, tools, medicines, books, stationery, furniture, &c.	Five installments, of \$3,000 each, yet due.	do		15,000 00		
Do.....	Twenty installments, of \$1,500 each, for pay of head chiefs, three in number, at \$500 per annum.	Five installments yet due.	Vol. 12, p. 947, § 5.		7,500 00		
Winnebagoes	For interest on \$856,040.30 at 5 per centum per annum.	November 1, 1837, and Senate amendment July 17, 1862.	Vol. 7, p. 546, § 4.			\$42,802 01	\$856,040 30
Do.....	Thirty installments of interest on \$75,387.28 at 5 per centum per annum.	Two installments of \$3,769.36 yet due.	Vol. 9, p. 879, § 4.		7,538 72		
Do.....	Interest on \$78,340.41 at 5 per centum per annum, to be expended under the direction of the Secretary of the Interior.					3,917 02	78,340 41
Wal-pah-pet-ribe of Snake Indians.	Ten installments, second series, under the direction of the President.	Seven installments, of \$1,200 each, due.	Vol. 14, p. 648, § 7.		8,400 00		
Yankton tribe of Sioux.	Ten installments, of \$40,000 each, being second series, to be paid to them or expended for their benefit.	Four installments, of \$40,000 each, yet due.	Vol. 11, p. 744, § 4.		160,000 00		

Yakamas	Twenty installments, for two schools, one of which is to be an agricultural and industrial school, keeping the same in repair, and providing books, stationery, and furniture.	Five installments to be provided, at \$500 each.	Vol. 12, p. 953, § 4	2,500 00		
Do.....	Twenty installments, for superintendent of teaching, two teachers, superintendent of farming, two farmers, two millers, two blacksmiths, tinner, gunsmith, carpenter, and wagon and plow maker.	Five installments to be provided, at \$14,600 each.	do	73,000 00		
Do.....	Twenty installments, for keeping in repair hospital, and furnishing medicines, &c., pay of physician, repair of grist and saw mills, and furnishing the necessary tools.	Five installments to be provided, at \$2,000 each.	do	10,000 00		
Do.....	Twenty installments, for keeping in repair buildings for employes.	Five installments to be provided, at \$300 each.	do	1,500 00		
Do.....	Twenty installments, for keeping in repair the blacksmith's, tinsmith's, gunsmith's, carpenter's, and wagon and plow maker's shops, and furnishing tools.	Five installments, of \$500 each, to be provided.	do	2,500 00		
Do.....	Salary of head chief for twenty years.....	do	do	2,500 00		
Total				785,629 00	14,007,286 70	360,748 16
						6,344,564 12



REPORT OF THE SOLICITOR OF THE TREASURY.



REPORT

OF THE

SOLICITOR OF THE TREASURY.

DEPARTMENT OF JUSTICE,
OFFICE OF THE SOLICITOR OF THE TREASURY,
Washington, D. C., November 5, 1874.

SIR: I have the honor to transmit herewith seven tabular statements exhibiting the amount, character, and results of the litigation under the direction of this Office for the fiscal year ending June 30, 1874, as far as the same are shown by the reports received from the United States attorneys for the several districts. These tables embrace respectively—

1. Suits on custom-house bonds.

2. Suits on transcripts of accounts of defaulting public officers, excepting those of the Post-Office Department, adjusted by the accounting officers of the Treasury Department.

3. Post-office suits, embracing those against officers of the Post-Office Department, and cases of fines, penalties, and forfeitures for violation of the postal laws.

4. Suits for the recovery of fines, penalties, and forfeitures, under the customs-revenue and navigation laws.

5. Suits against collectors of customs, and other agents of the Government, for refund of duties, and acts done in the line of their official duty.

6. Suits in which the United States is interested, not embraced in the other classes.

7. A general summary or abstract of all the other tables.

An examination of this summary will show that the whole number of suits commenced within the year was 2,986, of which—

249 were of class 1, for the recovery of.....	\$506, 996 37
94 were of class 2, for the recovery of.....	760, 575 72
358 were of class 3, for the recovery of.....	270, 608 76
537 were of class 4, for the recovery of.....	8, 063, 488 04
879 were of class 5.....	
869 were of class 6, for the recovery of.....	515, 984 65

Making a total sued for, as reported, of.....	10, 117, 653 54
---	-----------------

Of the whole number of suits brought, 580 were decided in favor of the United States; 18 were adversely decided; 599 were settled and dismissed; in 29, penalties were remitted by the Secretary of the Treasury; leaving 1,760 still pending.

Of those pending at the commencement of the year, 542 were decided for the United States; 88 were decided adversely; 1,061 were settled and dismissed; and in 16, penalties were remitted by the Secretary of the Treasury.

The entire number of suits decided, or otherwise disposed of during the year, was 2,933; the whole amount for which judgments were ob-

tained, exclusive of decrees *in rem*, was \$894,941.61; and the entire amount collected from all sources was \$1,133,112.39.

The following abstract exhibits the action taken by this Office during the fiscal year in compromise cases offered for its consideration, under the 10th section of the act of March 3, 1863:

167 proposals received, aggregating.....	\$750,797 86
102 proposals accepted, aggregating.....	523,734 32
34 proposals rejected, aggregating.....	53,912 73
31 proposals pending, involving the sum of.....	173,150 81
56 compromises effected, realizing.....	386,373 70

I am, sir, very respectfully,

BLUFORD WILSON,
Solicitor of the Treasury.

Hon. B. H. BRISTOW,
Secretary of the Treasury.

No. 1.—*Report of suits on custom-house bonds instituted during the fiscal year ending June 30, 1874, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

Judicial districts.	In suits brought during the fiscal year.							In suits brought prior to the fiscal year.					Whole number of suits disposed of.	Whole number of judgments for the United States during the year.	Total judgments during the year.	Total collections during the year.
	Number of suits.	Aggregate sued for.	Aggregate in judgments.	Collections.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Pending.	Judgments in old suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Collections in old suits.			
Maine.....	1	\$1,000 00						1								
Massachusetts.....	140	123,751 35					46	94				32		48		
Vermont.....														3		
New York, southern district.....	77	260,848 00		\$987 88			43	34	\$17,877 45	16		45	\$18,029 67	104	16	\$17,877 45
Pennsylvania, eastern dist.....	5	8,100 00	\$325 50		1			4						1	1	325 50
Maryland.....	1	1,700 00					1							1		
Virginia, western district.....	1	120 00						1								
Florida, northern district.....	4	60,000 00						4								
Alabama, southern district.....	1	209 18	212 33	212 33	1							7		1	1	212 33
Louisiana.....	15	8,131 47	231 73	522 30	1		3	1	70,048 99	15	5	1	6,356 31	31	16	70,280 72
Texas, eastern district.....												1	32 75	2		6,878 61
Tennessee, western district.....	4	43,136 37						4								32 75
California.....												1	145 97	1		145 97
Total.....	249	506,996 37	769 56	1,722 51	3		93	153	87,926 44	31	6	59	25,164 70	192	34	88,696 00
																26,887 21

SOLICITOR.

No. 2.—*Report of suits on Treasury transcripts other than post-office cases, instituted during the fiscal year ending June 30, 1874, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

SUMMARY.

Judicial districts.	In suits brought during the fiscal year.							In suits brought prior to the fiscal year.					Whole number of suits disposed of.	Whole number of judgments in favor of the United States.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgments.	Collections.	For the United States.	Against the United States.	Settled, dismissed, &c.	Pending.	Judgments in old suits.	For the United States.	Against the United States.	Settled, dismissed, &c.	Collections in old suits.			
Maine.....													\$1,731 14			\$1,731 14
New Hampshire.....																
Massachusetts.....	3	\$75,249 18		\$2,000 00			1	2						1		2,000 00
Rhode Island.....	1	15,264 16						1								
Vermont.....	1	17,073 63		3,500 00				1								3,500 00
Connecticut.....	1	15,264 16														
New York, northern district.....	7	22,702 50	\$4,321 89	9,768 74	2	1	1	3	\$18,570 60	1			1,407 83	5	\$22,892 49	11,176 57
New York, southern district.....	10	57,743 52	3,833 31	3,257 96	1	1		8			3		53,468 90	5	3,833 31	56,726 86
New York, eastern district.....	2	20,772 09		5,018 30			1	1						1		5,018 30
New Jersey.....	3	14,282 70		11,433 91			2		20,000 00	1		1	25,000 00	4	20,000 00	36,433 91
Pennsylvania, eastern district.....	6	45,500 36	18,340 60		1			5	4,592 71	2				3	22,933 31	
Pennsylvania, western district.....	3	12,461 41		329 75			1					1	905 59	2		1,235 34
Delaware.....	2	12,429 58						2								
Maryland.....	1	4,242 62					1		1,060 99	1		1	5,459 21	3	1,060 99	5,459 21
Virginia, eastern district.....	1	863 77										1	7,385 15	1		7,385 15
Virginia, western district.....	3	53,469 08						3								
West Virginia.....									590 90	1			591 20	1	590 90	591 20
District of Columbia.....												1	10,621 83	1		10,621 83
North Carolina, eastern district.....	2	6,964 23	182 05		1			1	14,294 03	1	1	1	17,500 00	4	14,476 08	17,500 00
North Carolina, western district.....																
South Carolina.....									1,227 20	1				1	1,227 20	
Georgia.....	1	344 08		393 18			1					1	100 00	2		493 18
Florida, northern district.....	6	131,515 27						6	30,591 18	4		1	18,106 36	5	30,591 18	18,106 36
Florida, southern district.....																
Alabama, northern district.....																
Alabama, middle district.....													8,709 67			8,709 67

No 3.—Report of post-office suits instituted during the fiscal year ending June 30, 1874, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.

SUMMARY.

Judicial districts.	In suits brought during the fiscal year.							In suits brought prior to the fiscal year.				Whole number of suits disposed of.	Whole number of judgments in favor of the United States.	Aggregate judgments.	Aggregate collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgments.	Collections.	For the United States.	Against the United States.	Settled, &c.	Pending.	Judgments in old suits.	For the United States.	Against the United States.	Settled, &c.	Collections in old suits.		
Maine	1		\$560 00		1								1	1	\$560 00
New Hampshire	21	\$1,738 65	500 00	\$326 12	2		4	9					12	1	500 00
Massachusetts	3		25 00		1			2					1	1	25 00
Rhode Island	1				1			1							
Vermont	6		200 00		2			4	\$200 00	1				3	400 00
Connecticut	26		3,724 35	2,670 00	17			9	1,202 35	4			21	21	4,926 70
New York, northern district	11	104,712 87	1,450 00	5,780 80	8			3	3,863 00	6			14	14	5,313 00
New York, southern district															5,780 00
New York, eastern district															
New Jersey	1	1,164 58						1	165 36	1		1	600 00	2	165 36
Pennsylvania, eastern district	7	25,315 37	18,829 17		1			6					1	1	600 00
Pennsylvania, western district	14	1,010 62	858 93	505 28	8			6					8	8	18,829 17
Delaware	2	205 23		17 75			1	1					57 21	1	858 93
Maryland	2							2					1		562 49
Virginia, eastern district	6		341 96		2			4		2			144 55	4	17 75
Virginia, western district	2		977 40	355 78	1			1	210 44	2	1		133 50	4	341 96
West Virginia	4	50 82			2		1	1	930 07	1			650 00	3	500 33
District of Columbia															133 50
North Carolina, eastern district	6	811 29	1,071 30		3	1		2	1,473 43	3			555 03	7	1,187 84
North Carolina, western district	2	731 66		254 48	1			1	156 40	1			139 55	2	133 50
South Carolina	6	1,896 98	249 44	52 65	3			3					61 19	3	249 44
Georgia	11	4,630 89	1,081 57	424 64	6			5	2,463 59	4			919 82	10	113 84
Florida, northern district	6	1,831 18	912 72	296 23	4			2					176 30	4	3,545 16
Florida, southern district															1,344 46
Alabama, northern district	1	1,218 88						1						4	912 72
Alabama, middle district	10	2,013 86						10							472 53

Alabama, southern district	2	705 33		140 59	1			1			1	1,300 43	2	1		1,441 02
Mississippi, northern district	9	1,769 03	733 74		2		2	5		248 68	2		6	4		830 05
Mississippi, southern district	6	9,548 54	182 80		2			4		1,203 03	3		5	5	1,385 83	
Louisiana	7	70,926 62	1,971 32	7,000 00	1		2	4		22,078 34	2		5	3	24,049 66	7,361 05
Texas, eastern district	5	1,124 17						5								
Texas, western district	21	7,673 84	3,620 72	1,911 80	9			12		673 94	2		11	11	4,294 66	2,872 86
Arkansas, eastern district	5	621 92						5		332 15	1		1		332 15	817 49
Arkansas, western district	2	141 91						2							489 09	489 09
Tennessee, eastern district	3				2			1		302 23	1		3	3	302 23	
Tennessee, middle district	3	3,352 85	268 40			1		2		825 65	1		2	1	1,094 05	113 31
Tennessee, western district	4	4,328 63	4,163 04	1,000 00	3			1			1	1	5	4	4,163 04	2,936 30
Kentucky	4	21 21			2		1	1					3	2		
Ohio, northern district	16		1,782 50	102 50	15			1					15	15	1,782 50	1,703 19
Ohio, southern district	6	5,863 01	672 23	100 00	4			2		1,001 44	1		5	5	1,673 67	100 00
Indiana	9	323 73	505 42	123 00	4		2	3					6	4	5,505 42	2,424 96
Illinois, northern district	18	66 72	2,311 40	2,276 00	14		2	2					16	14	2,311 40	2,276 00
Illinois, southern district	2	591 07	621 07		2					437 89	2		4	4	1,058 96	5,671 41
Michigan, eastern district	7		500 00		7								7	7	500 00	
Michigan, western district	11	302 20		329 19	1		1	9					2	1		329 79
Wisconsin, eastern district	2		151 00	151 00	1			1					1	1	151 00	151 00
Wisconsin, western district	1							1								
Missouri, eastern district																
Missouri, western district	14	1,322 66	559 79	508 26	7	1	1	5		235 27	1		10	8	794 46	743 53
Iowa	14	3,506 80	223 87		3			11		210 90	2		5	5	434 77	
Minnesota	3	86 92			1			2		1,675 77	2		3	3	1,675 77	84 10
Kansas	17	2,915 36	3,477 99	117 13	10			7		1,684 16	3		13	13	5,162 15	1,373 89
California	2		350 00		2								2	2	350 00	
Oregon	5	217 00	294 80	294 80	1	3		1					4	1	294 80	294 80
Nevada																
Nebraska	1				1								1	1		200 00
New Mexico	4	5,044 77	5,851 55		3			1					3	3	5,851 55	3,916 79
Utah	1	2,707 47	3,337 82		1								2	2	3,821 22	
Washington Territory	1							1		483 40	1				483 40	483 40
Colorado			100 00		1								1	1	100 00	
Dakota	1	114 12	119 82	119 82	1								1	1	119 82	119 82
Arizona																
Idaho	2		2,000 00		2								2	2	2,000 00	
Montana																
Wyoming										257 15	1		1	1	257 15	257 15
Total	358	270,608 76	64,580 52	24,857 62	171	5	18	164	42,369 64	51	1	3	249	222	106,950 16	52,653 43

SOLICITOR.

No. 4.—*Report of suits for fines, penalties, and forfeitures under the customs-revenue laws, &c., instituted during the fiscal year ending June 30, 1874, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

SUMMARY.

Judicial district.	In suits brought during the fiscal year.									In suits brought prior to the fiscal year.					Whole number of suits disposed of.	Whole number of judgments in favor of the United States.	Aggregate judgments.	Aggregate collections.	
	Number of suits.	Aggregate sued for.	Aggregate in judgments.	Collections.	For the United States.	Against the United States.	Settled, &c.	Remitted.	Pending.	Judgments in old suits.	For the United States.	Against the United States.	Settled, &c.	Remitted.					Collections in old suits.
Maine.....	7	\$166,750 00	\$470 25	\$1,173 45	2	1	1	1	3		1				\$425 00	5	3	\$470 25	\$1,598 45
New Hampshire.....																			
Massachusetts.....	27	1,112,918 00	400 00	3,859 03	9	4			15	\$4,878 06	3		1	1	6,001 56	17	11	5,278 06	9,860 59
Rhode Island.....																			
Vermont.....	20	150,000 00	11,348 00	11,657 87	15	1			4	1,800 00	7		3		3,277 39	26	22	13,148 00	14,935 26
Connecticut.....	1	154 00							1				1						
New York, northern district.....	26	144,621 50	2,590 00	24,496 80	21	2			3	425 00	7		9		18,928 07	39	28	3,015 00	43,424 87
New York, southern district.....	103	5,669,340 35		271,908 49	25	1	27	16	34	6,683 93	10	1	14	4	127,017 44	98	35	6,683 93	398,925 93
New York, eastern district.....	52	46,805 20	100 00	1,987 89	5		30		17	300 00	3			2	200 60	40	8	400 00	2,187 89
New Jersey.....	23			3,630 68	3	1	1		18	300 00	1	2	13		11,846 21	21	4	300 00	15,476 89
Pennsylvania, eastern district.....	2	63,322 66	10 00		1				1				2		12,214 00	3	1	10 00	12,214 00
Pennsylvania, western district.....	3								3										
Delaware.....	6								6										
Maryland.....	101	515,133 34	950 00	550 00	13	1	77		10	200 00	1		8	3	335 00	103	14	1,150 00	885 00
Virginia, eastern district.....																			
Virginia, western district.....																			
West Virginia.....																			
District of Columbia.....																			
North Carolina, eastern dist.....												1					1		
North Carolina, western dist.....																			
South Carolina.....																			
Georgia.....	6		350 00	255 00	2		3		1	200 00	2		1		2,537 19	7	4	550 00	2,722 19
Florida, northern district.....	2								1		2		7		150 00	10	2		150 00
Florida, southern district.....	1								1										
Alabama, northern district.....																			
Alabama, middle district.....																			
Alabama, southern district.....	1		200 00		1												1	1	200 00

Mississippi, northern district.	6	1,600 00			1				5	100 00	1				208 38	6	2	100 00	208 38
Mississippi, southern district.	17	7,475 44	3,099 94	17,682 20	9	1	1	6	1,625 00	5	2	4	3		593 92	21	14	4,724 24	18,276 19
Louisiana	2		25 00		1			1		4	3		1		1,046 35	9	5	25 00	1,046 35
Texas, eastern district.																			
Texas, western district.								1	3,000 00	1					500 00	1	1	3,000 00	500 00
Arkansas, eastern district.	1																		
Arkansas, western district.																			
Tennessee, eastern district.										1					948 50	1	1		948 50
Tennessee, middle district.	3	1,500 00						3	500 00	1		3				4	1	500 00	
Tennessee, western district.	2	500 00	100 00		1			1		1		1			9,362 43	3	2	100 00	9,362 43
Kentucky	1	500 00					1		500 00	1		1			1,678 10	3	1	500 00	1,678 10
Ohio, northern district	2	500 00	100 00	100 00	1			1								1	1	100 00	100 00
Ohio, southern district																			
Indiana	3		100 00	598 05	3							1				4	3	100 00	598 05
Illinois, northern district.																			
Illinois, southern district.																			
Michigan, eastern district.	73	3,720 00	5,810 00	7,090 97	63	4		6			1	1			50 00	69	63	5,810 00	7,140 97
Michigan, western district.																			
Wisconsin, eastern district.									15,000 00	1	2					3	1	15,000 00	
Wisconsin, western district.																			
Missouri, eastern district.	9	1,300 00		1,200 00	1	1	1	4	2							7	1		1,200 00
Missouri, western district.																			
Iowa																			
Minnesota.																			
Kansas.																			
California	36	175,747 55	3,507 28	2,350 35	5		5	26					2		629 69	12	5	3,507 28	2,980 04
Oregon																			
Nevada																			
Nebraska																			
New Mexico.																			
Utah																			
Washington Territory.	1	1,000 00						1								1			
Colorado																			
Dakota																			
Arizona															63 87				63 87
Idaho																			
Montana																			
Wyoming																			
Total	537	8,063,488 04	29,159 77	348,540 78	181	4	153	29	170	35,511 99	53	12	71	16	198,013 10	519	234	64,671 76	546,553 88

REPORT ON THE FINANCES.

No. 5.—*Report of suits against collectors of customs and other officers instituted during the fiscal year ending June 30, 1874, in several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

Judicial districts.	In suits brought during the fiscal year.					In suits brought prior to the fiscal year.			Whole number of suits disposed of.	Whole number of judgments for the United States during the year.
	Number of suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Pending.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.		
Maine	2				2					
Massachusetts	58				58	1	2	35	38	1
Vermont	1			1					1	
Connecticut	1				1					
New York, northern district	1			1				1	2	
New York, southern district	785		1	10	774	81	59	570	721	81
Pennsylvania, eastern district	18				18			12	12	
Delaware	12				12					
Alabama, southern district								3	3	
Illinois, northern district	1				1					
Total	879		1	12	866	82	61	621	777	82

No. 6.—*Report of miscellaneous suits instituted during the fiscal year ending June 30, 1874, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

SUMMARY.

Judicial districts.	In suits brought during the fiscal year.							In suits brought prior to the fiscal year.					Whole number of suits disposed of	Whole number of judgments in favor of the United States.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	For the United States.	Against the United States.	Settled, dismissed, &c.	Pending.	Judgments in old suits.	For the United States.	Against the United States.	Settled, dismissed, &c.	Collections on old suits.			
Maine.....	2	\$1,306 12	\$20 00		1			1	\$1,414 18	2			\$1,414 18	3	3	\$1,434 18
New Hampshire.....	1		300 00		1				2,800 00	5		1	100 00	7	6	3,100 00
Massachusetts.....	11	2,615 92	250 00		8		1	2	500 00	1		1	764 50	11	9	750 00
Rhode Island.....	2	754 13	564 44		1			1					587 94	1	1	564 44
Vermont.....	1	11,365 50	11,365 50	\$11,365 50										1	1	11,365 50
Connecticut.....	2	1,500 00	1,500 00		2				3,234 34	2		3	800 00	7	4	4,734 34
New York, northern district.....	20	11,750 00	225 00	215 00	3	10		7	2,180 70	11		11	430 95	35	14	2,405 70
New York, southern district.....	68	27,203 69	2,156 77	2,874 07	9	2	35	22	70,255 93	30	2	10	404 37	88	39	72,412 70
New York, eastern district.....	2	413 49	200 00	200 00	1			1				1		2		200 00
New Jersey.....	1		100 00		1				1,155 42	3			100 60	4	4	1,255 42
Pennsylvania, eastern district.....	12	6,023 27	500 00	819 92	1	2		8				1	315 26	5	1	500 00
Pennsylvania, western district.....	7	16,000 00	12,700 00		6				2,400 00	2			99 14	9	8	15,100 00
Delaware.....	1	214 94					1									
Maryland.....	10	47 55	1,581 00	679 47	9			1	348 00	2		1	30 00	12	11	1,929 00
Virginia, eastern district.....																
Virginia, western district.....	4	1,709 75	709 75		2	1		1	4,500 00	2		1		6	4	5,209 75
West Virginia.....	1						1							1		
District of Columbia.....	1	2,000 00						1					93,423 04			93,423 04
North Carolina, eastern district.....	2	5,200 00	200 00		1			1	1,060 08	16		3	54 57	20	17	1,260 08
North Carolina, western district.....	57	12,840 00	4,200 00		5	4	48		3,200 20	30		72	190 14	111	35	7,400 20
South Carolina.....	3		420 00	20 00	3							1		4	3	420 00
Georgia.....	48	30,800 00	2,000 00	8,712 50	10	25	13	13	17,900 00	18		22	814 31	75	28	20,800 00
Florida, northern district.....	3	303 87	1,000 00		1			2					1,453 00	2	2	1,000 00
Florida, southern district.....	2	100 00	100 00	100 00	1		1						2,371 67	2	1	100 00
Alabama, northern district.....																
Alabama, middle district.....																
Alabama, southern district.....	4	63,672 80	100 00		1		1	2	500 00	4		5		11	5	600 00
Mississippi, northern district.....	21	19,000 00	1,100 00		11		1	9	3,390 00	43		1	1,702 60	56	54	4,490 00

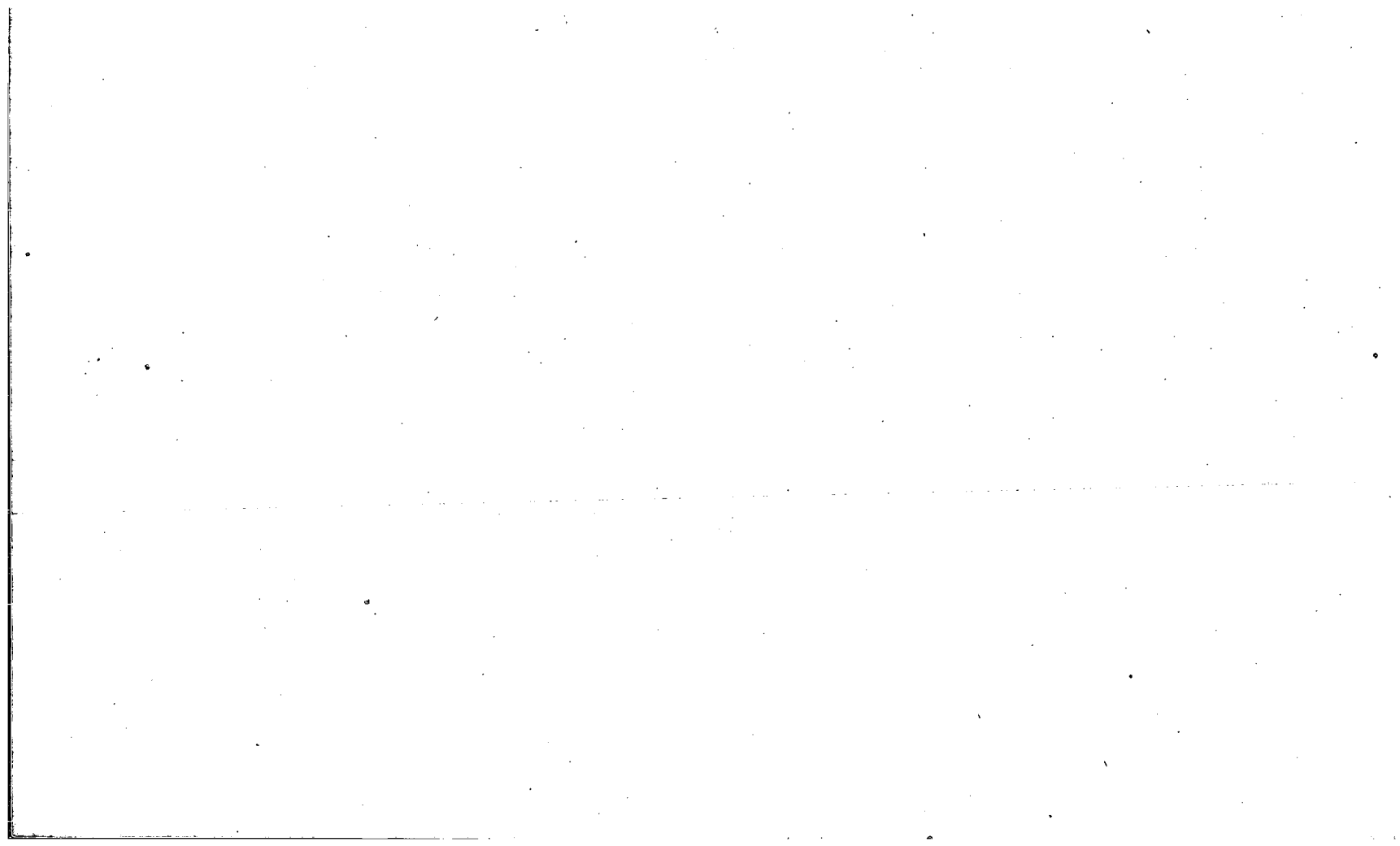
Utah.....	7		810 00	488 70	7								7	7	810 00	488 70	
Washington Territory.....	4	5,361 40	1,000 00		1		1	2					2	1	1,000 00	1,206 64	
Colorado.....	3		140 00		3				50 00	3			6	6	190 00	50 00	
Dakota.....																	
Arizona.....	1		400 00	400 00	1								1	1	400 00	400 00	
Idaho.....	4		200 00	237 74	3	1							4	3	200 00	2,140 74	
Montana.....																	
Wyoming.....																	
Total.....	869	515,984 65	76,080 40	28,168 80	212	6	309	342	188,509 60	300	6	288	162,998 44	1,121	512	264,590 00	191,167 24

Tennessee, eastern district.			3						30	566 99	566 99	1,200 00		
Tennessee middle district	2	3,317 37	3	3,352 85					42	5,446 79	12,117 01	5,589 69	2,305 00	
Tennessee, western district	3	27,344 52	4	4,338 63	3	1,500 00	4	43,136 37	19	25,000 00	101,309 52	4,338 04	1,025 00	
Kentucky			4	21 21	2	500 00			1	6,000 00	6,521 21	100 00		
Ohio, northern district.			16		1	500 00			2	219 93	719 93	2,782 50	102 50	
Ohio, southern district			6	5,863 01	2	500 00			6	131 03	6,494 04	1,372 23	200 00	
Indiana	4	24,809 86	9	323 73					3	1,422 86	26,556 45	16,572 74	793 50	
Illinois, northern district	4	40,121 51	18	66 72	3			1	2		40,188 23	2,411 40	2,874 05	
Illinois, southern district	3	3,978 51	2	591 07					10	115 07	4,684 65	621 07	607 54	
Michigan, eastern district.			7		73	3,720 00			3	552 52	4,272 52	6,310 00	7,090 97	
Michigan, western district	1	12,868 62	11	302 20					1	600 00	13,770 82		329 79	
Wisconsin, eastern district	1	1,700 00	2						3	1,296 90	2,996 90	451 00	2,161 00	
Wisconsin, western district	1	6,215 00	1						2	525 16	6,740 16			
Missouri, eastern district	1	2,281 05			9	1,300 00			8	8,383 37	11,964 42	167 82	3,787 20	
Missouri, western district.	3	2,651 30	14	1,322 66					6	1,239 42	5,213 38	1,109 19	568 26	
Iowa			14	3,506 80					2	3,127 60	6,634 40	3,425 43		
Minnesota	1	264 65	3	86 92					7	483 73	835 30	1,200 00	364 65	
Kansas	1	927 67	17	2,915 36					13	15,214 07	19,057 10	4,930 65	117 13	
California	1	18,373 36	2		36	175,747 55			32	4,450 00	198,570 91	5,454 28	3,247 35	
Oregon	2	63,269 94	5	217 00					7	24,250 00	87,736 94	369 80	2,973 90	
Nevada														
Nebraska			1						2			2 00		
New Mexico			4	5,044 77					162	142,321 78	147,366 55	5,876 55	25 00	
Utah			1	2,707 47							2,707 47	3,337 82		
Washington Territory	1	166 34	1		1	1,000 00			7		1,166 34	810 00	655 04	
Colorado			1						4	5,361 40	5,361 40	1,100 00		
Dakota			1	114 12					3		114 12	259 82	119 82	
Arizona														
Idaho			2						1			2,400 00	400 00	
Montana									4			200 00	237 74	
Wyoming														
Total	94	760,575 72	358	270,608 76	537	8,063,488 04	249	506,996 37	879	869	515,984 65	10,117,653 54	213,666 20	449,615 83

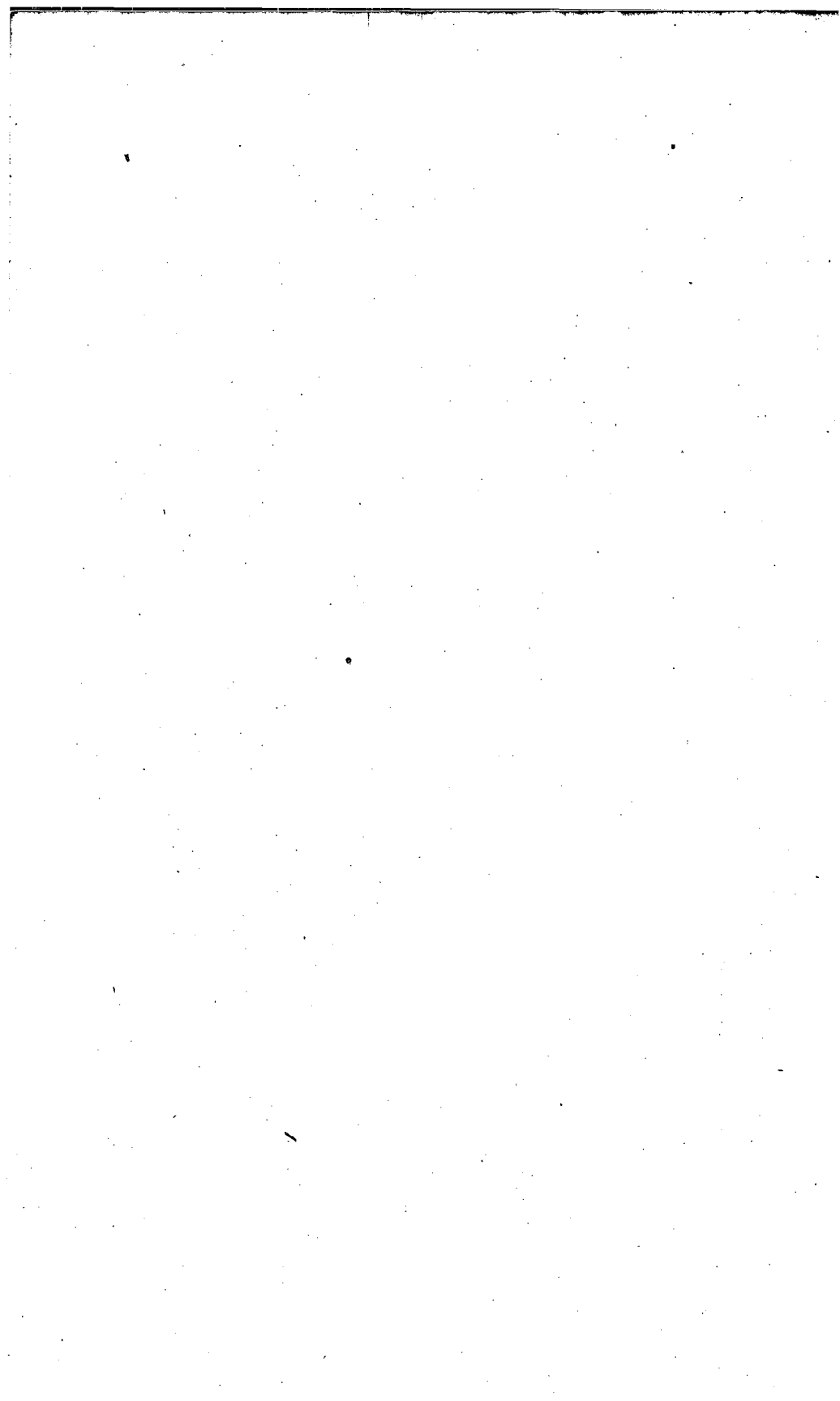
No. 7.—Statistical summary of business arising from suits, &c., in which the United States is a party or has an interest, &c.—Continued.

Judicial districts.	Suits brought during the fiscal year ending June 30, 1874.						In suits commenced prior thereto.						Whole number of judgments returned in favor of the United States during the year.	Total suits disposed of.	Whole amount of judgments rendered in favor of the United States during the fiscal year ending June 30, 1874.	Whole amount of collections from all sources during the fiscal year ending June 30, 1874.
	Decided for United States.	Decided against United States.	Settled, dismissed, &c.	Remitted.	Pending.	Total number of suits commenced.	Amount of judgments reported in all old suits this year.	Decided for United States.	Decided against United States.	Settled, dismissed, &c.	Remitted.	Amounts reported collected in all old suits this year.				
Maine.....	3		1	1	7	12	\$1,414 18	3				\$3,570 32	6	8	\$1,904 43	\$4,743 77
New Hampshire.....	2					2	2,800 00					100 00	7	8	3,660 00	100 00
Massachusetts.....	24		56		180	260	5,378 06	5	2	39	1	2,766 06	29	127	6,528 06	14,951 21
Rhode Island.....	2					6						5,587 94	2	3	589 44	5,587 94
Vermont.....	16		2		6	24	1,800 00	7		6		3,277 39	23	31	24,513 50	29,800 76
Connecticut.....	4		1		6	11	3,434 34	3		4		800 00	7	12	5,134 34	800 00
New York, northern district.....	43	1	14		22	80	22,378 65	23		21		24,269 20	66	102	33,239 89	61,419 74
New York, southern district.....	43	5	115	16	875	1,054	98,685 31	143	62	642	4	201,520 38	186	1,030	106,125 39	486,328 78
New York, eastern district.....	6		31		19	56	300 00	3	1		2	200 00	9	43	600 00	7,406 19
New Jersey.....	4	1	3		20	28	21,620 78	6	2	15		37,546 21	10	31	21,720 78	52,610 80
Pennsylvania, eastern district.....	5	1	2		42	50	4,592 71	2	1	14		12,529 26	7	25	42,597 98	13,349 18
Pennsylvania, western district.....	14		1		12	27	2,400 00	2		2		1,061 94	16	19	15,958 93	1,896 97
Delaware.....			2		21	23								2	17 75	
Maryland.....	22	1	79		13	115	1,608 99	4		10	3	5,824 21	26	119	4,139 99	7,053 68
Virginia, eastern district.....	2				5	7		2		1		7,529 70	4	5	341 96	7,885 48
Virginia, western district.....	3	1			6	10	4,710 44	4	1	1		133 50	7	10	6,397 59	133 50
West Virginia.....	2		2		1	5	1,570 97	2				1,241 20	4	6	1,570 97	1,241 20
District of Columbia.....					1	1				1		104,044 87		1		104,044 87
North Carolina, eastern district.....	5	1			4	10	16,827 54	20	2	4		18,109 60	25	32	18,280 89	18,109 60
North Carolina, western district.....	6		4		49	59	3,356 60	31		72		349 69	37	113	7,556 60	604 17
South Carolina.....	6				3	9	1,227 20	1		2		61 19	7	9	1,896 64	133 84
Georgia.....	18		29		19	66	20,563 59	24		23		4,371 32	42	94	24,895 16	14,156 64
Florida, northern district.....	5		1		15	21	30,591 18	7		8		19,885 66	12	21	32,503 90	20,181 89
Florida, southern district.....	1		1		1	3						2,371 67	1	2	100 00	2,471 67
Alabama, northern district.....					1	1										
Alabama, middle district.....					10	10						8,709 67				8,709 67
Alabama, southern district.....	4		1		4	9	500 00	4		9		1,300 43	8	18	1,012 33	1,653 35
Mississippi, northern district.....	14		3		15	32	3,638 68	45		1		2,552 65	59	63	5,625 59	2,755 65
Mississippi, southern district.....	4				10	14	6,364 43	5		4		6,316 12	9	13	6,783 73	6,316 12
Louisiana.....	12		6	1	22	41	95,016 08	23	9	8	3	16,863 71	35	62	100,568 37	42,068 21
Texas, eastern district.....	7				18	32	17,221 53	11	4	4	1	1,270 70	18	34	18,841 53	1,295 70
Texas, western district.....	25		25		119	169	73,316 33	12		8		5,254 96	37	70	81,778 77	7,166 76
Arkansas, eastern district.....	3				9	12	5,422 15	6				2,536 74	9	9	8,982 15	2,536 74
Arkansas, western district.....	20		5		4	29	8,520 00	11		2		1,512 09	31	38	12,680 00	1,566 94

Tennessee, eastern district	6		23		4	33	3,802 23	5		17		1,179 89	11	51	5,002 23	1,179 89
Tennessee, middle district	8		19		20	47	5,825 65	9	1	10		24,261 81	17	47	11,415 34	26,566 81
Tennessee, western district	5		10		18	33	20,500 00	29		24		8,520 30	34	68	24,638 04	9,545 30
Kentucky	3		1		3	7	101,637 62	4		4		10,024 93	7	12	101,737 62	10,024 93
Ohio, northern district	16			1	2	19	500 00	1		1		11,506 28	17	19	3,282 50	11,608 78
Ohio, southern district	10				4	14	2,001 44	3		1		28,190 36	13	14	3,373 67	28,390 36
Indiana	9		2		5	16	10,500 00	3		1		13,836 09	12	15	27,072 74	14,629 59
Illinois, northern district	18		2		8	28			2			1,000 00	18	22	2,411 40	3,874 05
Illinois, southern district	2		12		1	15	537 89	3				7,813 39	5	17	1,158 96	8,420 93
Michigan, eastern district	70		4		9	83			1	3		2,911 58	70	78	6,310 00	10,002 55
Michigan, western district	1		1		11	13	2,300 00	5				5 00	6	7	2,300 00	334 79
Wisconsin, eastern district	3		1		2	6	15,000 00	1	2	1		3,409 17	4	8	15,451 00	5,570 17
Wisconsin, western district					4	4										
Missouri, eastern district	2	1	3	4	3	18	36,436 84	3				27,295 59	5	13	36,604 66	31,082 79
Missouri, western district	9	1	2		11	23	9,605 75	7				751 23	16	23	10,114 94	1,319 49
Iowa	5				11	16	502 47	12		2		4,432 19	17	19	3,927 90	4,432 19
Minnesota	5	1	1		4	11	1,675 77	2		1		4,904 47	7	10	2,875 77	5,269 12
Kansas	16		1		14	31	3,915 46	11				2,183 86	27	28	8,846 11	2,300 99
California	36			5	30	71				2	2	2,526 46	36	45	5,454 28	5,773 81
Oregon	3	3			8	14							3	6	369 80	2,973 90
Nevada												200 00				200 00
Nebraska	3				3		3 00	1				4,879 37	4	4	5 00	4,879 37
New Mexico	4		125		37	166	11,021 00	24		85		9,732 15	28	238	16,897 55	9,757 15
Utah	1				1	1	483 40	1				483 40	2	2	3,821 22	483 40
Washington Territory	8			1	1	10							8	9	810 00	655 04
Colorado	2		1		2	5						1,706 64	2	3	1,100 00	1,706 64
Dakota	4					4	50 00	3				50 00	7	7	309 82	169 82
Arizona												63 87				63 87
Idaho	3					3							3	3	2,400 00	400 00
Montana	3	1				4						1,903 00	3	4	200 00	2,140 74
Wyoming							257 15	1				257 15	1	1	257 15	257 15
Total	580	18	599	29	1,760	2,986	681,275 41	542	88	1,061	16	683,496 56	1,122	2,933	984,941 61	1,133,112 39



**REPORT OF THE SUPERINTENDENT OF THE UNITED
STATES COAST SURVEY.**



REPORT

OF THE

SUPERINTENDENT OF THE U. S. COAST SURVEY.

COAST-SURVEY OFFICE,

Washington, September 15, 1874.

SIR: I have the honor to present an abstract showing the sites in which the field-work and hydrography are now in progress, and including mention, also, of the localities in which the same parties worked last winter and spring in the southern sections of the Atlantic and Pacific coasts and on the Gulf coast of the United States.

The recapitulation includes, as the operations now in hand: Deep-sea soundings in the gulf of Maine, between Nova Scotia and Cape Cod; topography of Mount Desert Island, and soundings in its vicinity; detailed survey of the shores of Eggemoggin Reach; of islands east and west of Deer Isle and Isle au Haut; of the eastern shore of the Penobscot, between Castine and Bucksport; hydrography at the head of Penobscot Bay; determinations of height, and of the co-efficient of refraction at the primary station near Camden, Me.; tidal observations at North Haven, Penobscot Bay; hydrography of the vicinity of Jeffrey's Ledge, Cashe's Ledge, and Jeffrey's Bank, including surface and deep-sea temperatures; determination of geographical points by triangulation in New Hampshire; tidal observations at Boston navy-yard; special observations and topographical survey near North Adams, Mass., for determining differences in the intensity of gravitation; hydrography of the vicinity of Monomoy, coast of Massachusetts; special test of sailing-courses in Narragansett Bay for the Coast Pilot; detailed survey of the shores and soundings in Taunton River, Mass.; shore-line survey and soundings, with observations on tides and currents, in Providence Harbor, R. I.; detailed survey and soundings in Thames River, Conn., above the Navy station at New London; topography of the shores of New Haven Harbor; positions of light-houses determined at the eastern entrance of Long Island Sound, N. Y.; hydrographic development of the channel westward of Plum Island; special observations on tides and currents in the waters of New York Bay and Harbor; development of a shoal in the Swash Channel off Sandy Hook; shore-line survey and soundings at Port Jefferson, Long Island; tidal observations continued at the station on Governor's Island, near New York City; reconnaissance for determining points eastward of Hudson River and between Albany and Lake Champlain; shore-line survey and hydrography of Lake Champlain, from previous limits of work southward to Whitehall; latitude and azimuth determined at Rouse's Point, Crown Point, and Hudson, N. Y.; shore-line survey and soundings continued in Great South Bay, Long Island; magnetic declination, dip, and intensity determined at Ithaca and Oxford, N. Y., at Bethlehem, Pa., and at Cape May, N. J.; detailed survey of the shores of Barnegat Bay and soundings in its southern branch; hydrography of the bar at Little Egg Harbor, N. J.; latitude and azimuth observed at Keyport and Barnegat, N. Y.; positions of light-houses determined at Cape May, and in Delaware Bay at Maurice River, Mispillion Creek, and Hereford Inlet.

Earlier in the year the same parties made progress by surveys on the southern coast and its waters, and these include examinations of sailing-courses in the harbors of Chesapeake Bay, and compilation of notes for the Coast Pilot; the topography of Marbury Point, District of Columbia, including site of the United States naval magazine; supplementary plane-table work along the east side of the Potomac at Washington and Bladensburg; determination of the magnetic elements at Washington City; local triangulation of the Upper Potomac, connected at Sugar Loaf Mountain, Maryland, with primary triangulation in Virginia; determination of points by triangulation (yet in progress) along the Blue Ridge, in Virginia; reconnaissance (yet in progress) for stations between Staunton, Va., and the Ohio River; detailed survey of the shores and soundings in James River, Virginia, from Warwick River entrance upward to Sandy Point, including the lower part of the Chickahominy; topography of Norfolk, Portsmouth, and Gosport; shore-line survey and hydrography of Nansemond River, Virginia; development of the channel between Craney Island and the main-land; inspection of plane-table operations in the field; tidal observations at Fortress Monroe; sailing-courses south of Cape Henry, Virginia, determined for passing the Lookout and Frying Pan Shoals, and additional notes for the Atlantic Coast Pilot; triangulation (yet in progress) in Pamlico Sound; triangulation, plane-table survey, and hydrography of Chowan River, Albemarle Sound, North Carolina; detailed survey of the north shore of Pamlico Sound in the vicinity of Swan Quarter Bay; hydrography of Pamlico Sound westward of Gull Shoal Rock; soundings in Pungo River; inspection of the plane-table operations; hydrography of Beaufort Bar, North Carolina, including the approaches, the harbor, North River, and Newport River; soundings in the western channel of Cape Fear River, and development of changes in that vicinity; detailed survey of the coast of South Carolina near Cape Roman, including Oyster Bay; harbor entrances between Winyah Bay and Savannah River examined for sailing-courses, and notes for the Coast Pilot; shore-line survey, hydrography, and special observations on the currents of Savannah River, Georgia; astronomical observations at Savannah for determinations of longitude by the telegraphic exchange of clock-signals; inspection of plane-table operations in this section north and south of Charleston, S. C.; hydrography of Fernandina Bar and its approaches, and of the Atlantic coast below Saint John's River entrance; detailed survey of Halifax and Hillsborough Rivers, including Mosquito Inlet and the adjacent coast of Florida; astronomical observations at Key West for determining longitude by clock-signals; determination of longitude at the entrance to Charlotte Harbor, Florida; triangulation and topography advanced on the east side of Tampa Bay, including Manatee River; hydrography of Tampa Bay from the Gulf entrance upward to Mangrove Point; inspection of the plane-table operations in the same quarter; longitude determined at Cedar Keys, Fla., and at a station near Atlanta, Ga.; azimuth at Cedar Keys, and triangulation from thence to Saint Mark's along the Gulf coast; development by soundings, of a shoal off Point Saint George; soundings in the Gulf approach to West Pass, (Saint George's Sound, Florida,) and hydrographic survey of Saint Vincent Sound; height of the Atlanta base above sea-level determined, and triangulation (yet in progress) continued northeast and northwest of the base-line; reconnaissance for stations in the vicinity of Lookout Mountain, and for triangulation points near the course of the Ohio River; triangulation and hydrography of the Mississippi River between English Turn and Carrollton, La.; triangulation (yet in progress) for determining points in Missouri westward of Saint Louis; reconnaissance for

points of triangulation in Wisconsin; measurement of base, triangulation, and shore-line survey of Sabine Pass, Texas; hydrography of Pass Cavallo, including the bar, and of San Antonio Bay, Texas; and tidal observations continued at Saint Thomas, West Indies.

On the Pacific coast of the United States the operations of the present year include the development of a sunken rock off Point Loma, near San Diego, Cal.; plane-table survey of the coast of Santa Barbara Channel from Newport Slough northward and westward to Bolsas River, including part of the course of Santa Ana River; the topography of Santa Cruz Island; soundings between that island and Santa Rosa; survey of the coast of California between Point Conception and Point Arguello; also in the vicinity of Point Sal, and northward of Piedra Blancas, and near San Simeon; off-shore soundings between the Santa Barbara Islands and Monterey Bay; the addition of topographical details on the shores of Monterey Bay and Half Moon Bay; determination of the positions of light-houses between Santa Cruz and Point Reyes; hydrography and current observations on the bar and inside of San Francisco Bay; discovery and development of a rock near the Middle Farallon; tidal observations at Fort Point, near San Francisco; latitude, azimuth, and triangulation (yet in progress) to pass northward of San Francisco to Helena. And as yet in progress: hydrography between Point Reyes and Cape Mendocino; coast topography near Noyo River entrance; soundings south of Mendocino Bay and south of Trinidad; coast topography between Rocky Point and Klamath River entrance; reconnaissance south of Point Saint George; in-shore and off-shore hydrography near Port Orford, coast of Oregon; survey of the shores and soundings in Umpqua River, and selection of site for a base-line near that entrance; topography of the coast south of Columbia River toward Tillamook; tidal observations in the vicinity; hydrography of the principal channels and survey of the banks of Columbia River above previous limits; tidal observations continued at the permanent station at Astoria, and at Port Townsend, Wash.; hydrography of Budd's Inlet, from Tumwater northward to Dana's Passage; survey of the shores and soundings in Duwamish Bay southward of West Point; hydrography of Puget Sound, Washington Territory; and development of facilities for navigation on the coast of Alaska Territory.

The office-work has been kept fully up to the field-work of the preceding season. The computations of the current geodetic, trigonometrical and tidal observations have made due progress, including the preparation of records and results for publication. Tide-tables for all sea-ports of the United States for the year 1875 have been published; the drawing of thirty-five charts has been in progress, and that of seventeen has been completed. Ten new copper-plate charts have been commenced, forty-six have received additions, and eleven have been completed; three new charts have been engraved on stone, and ten have been published by photo-lithography. An aggregate of 20,500 copies of charts has been issued in the course of the year. The first volume of the Coast Pilot, or Sailing-Directions for the Atlantic Coast from Eastport to Boston, is now passing through the press.

Within the present year ninety-two manuscript charts have been traced on special call, either for the use of the Government or for applicants who refunded the cost of copying.

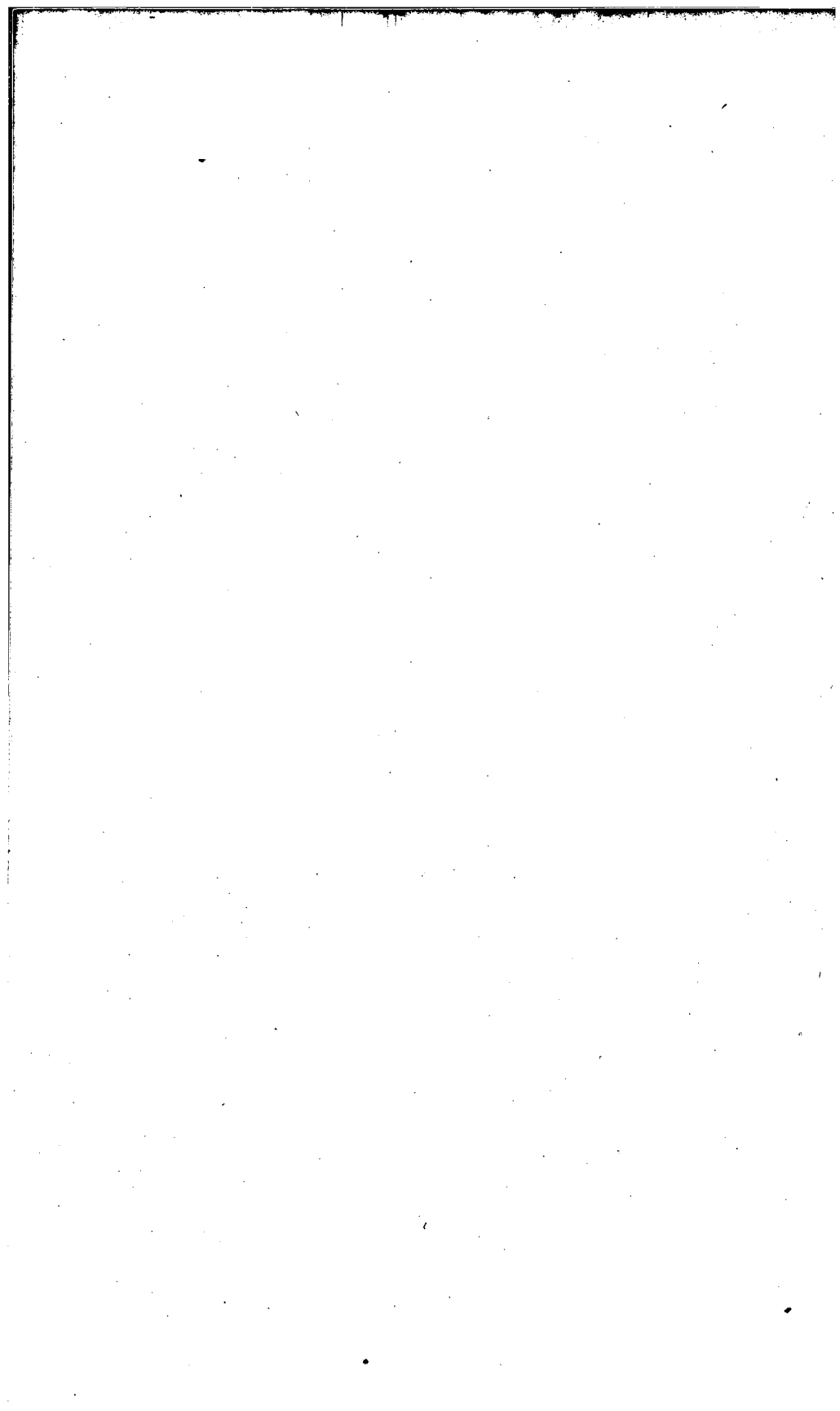
Respectfully submitted.

C. P. PATTERSON,
Superintendent U. S. Coast Survey.

Hon. B. H. BRISTOW,
Secretary of the Treasury.



REPORT OF THE LIGHT-HOUSE BOARD.



LIGHT-HOUSE BOARD OF THE UNITED STATES.

(Organized in conformity to the act of Congress approved August 31, 1852.)

LIST OF MEMBERS.

Hon. BENJAMIN H. BRISTOW, Secretary of the Treasury, *ex-officio* President.
Prof. JOSEPH HENRY, LL. D., Secretary Smithsonian Institution.
Commodore ALEXANDER MURRAY, United States Navy.
Col. J. G. BARNARD, United States Engineer Corps, brevet major-general United States Army.
CARLISLE P. PATTERSON, Esq., Superintendent of the Coast Survey.
Capt. JOHN LEE DAVIS, United States Navy.
Maj. ORLANDO M. POE, United States Engineer Corps, (colonel and aid-de-camp,) brevet brigadier-general United States Army.
Commander JOHN G. WALKER, United States Navy.
Maj. PETER C. HAINS, United States Corps of Engineers,
brevet lieutenant-colonel United States Army.

MEMBERS OF THE BOARD EMPLOYED IN THE OFFICE.

Prof. JOSEPH HENRY, Secretary Smithsonian Institution, Chairman.
Commander JOHN G. WALKER, United States Navy, Naval Secretary.
Maj. PETER C. HAINS, United States Corps of Engineers, Engineer Secretary

CLERKS.

Arnold B. Johnson, Chief Clerk.

Frank Baker.

Bruce Small.

Mrs. E. J. Beare.

Zach B. Brooke.

Albert H. Sawyer.

Paul J. Pelz, Chief Draughtsman.

CLERKS TEMPORARILY DETAILED FROM OTHER OFFICES

E. P. Rankin.

E. L. Beach.

Miss M. F. Poor.

Miss C. A. Burghardt.

Henry Kalussowski.

Edgar K. Whitaker.

Miss H. M. Séron.

LIST OF OFFICERS IN CHARGE OF LIGHT-HOUSE DISTRICTS.

FIRST DISTRICT.—Commander W. N. Allen, United States Navy, inspector, Portland, Me.; Lieut. Col. J. C. Duane, United States Corps of Engineers, brevet brigadier-general United States Army, engineer, Portland, Me.

SECOND DISTRICT.—Commander G. H. Perkins, United States Navy, inspector, Boston, Mass.; Lieut. Col. J. C. Duane, United States Corps of Engineers, brevet brigadier-general United States Army, engineer, Portland, Me.

THIRD DISTRICT.—Commodore Stephen Decatur Trenchard, United States Navy, inspector, Tompkinsville, Staten Island, New York; Col. I. C. Woodruff, United States Corps of Engineers, brevet brigadier-general United States Army, engineer, Tompkinsville, Staten Island, New York.

FOURTH DISTRICT.—Commander G. B. White, United States Navy, inspector, Philadelphia, Pa.; Lieut. Col. William F. Reynolds, United States Corps of Engineers, brevet brigadier-general United States Army, engineer, Philadelphia, Pa.

FIFTH DISTRICT.—Commander F. H. Baker, United States Navy, inspector, Norfolk, Va.; Maj. Franklin Harwood, United States Corps of Engineers, brevet lieutenant-colonel United States Army, engineer, Baltimore, Md.

SIXTH DISTRICT.—Commander C. S. Norton, United States Navy, inspector, Charleston, S. C.; Maj. Franklin Harwood, United States Corps of Engineers, brevet lieutenant-colonel United States Army, engineer, Baltimore, Md.

SEVENTH DISTRICT.—Commander H. B. Seely, United States Navy, inspector, Key West, Fla.; Maj. Jared A. Smith, United States Corps of Engineers, United States Army, engineer, Key West, Fla.

EIGHTH DISTRICT.—Commander Robert Boyd, jr., United States Navy, inspector, New Orleans, La.; Capt. Andrew N. Damrell, United States Corps of Engineers, brevet brigadier-general United States Army, engineer, Mobile, Ala.

TENTH DISTRICT.—Commander Edward E. Potter, United States Navy, inspector, Buffalo, N. Y.; Lieut. Col. C. E. Blunt, United States Corps of Engineers, brevet colonel United States Army, engineer, Buffalo, N. Y.

ELEVENTH DISTRICT.—Commander W. P. McCann, United States Navy, inspector, Detroit, Mich.; Maj. Godfrey Weitzel, United States Corps of Engineers, brevet major-general United States Army, engineer of eleventh district, except Lake Michigan and Green Bay; Maj. Henry M. Robert, United States Corps of Engineers, engineer for that part of eleventh district embracing Lake Michigan and Green Bay.

TWELFTH DISTRICT.—Commodore J. H. Spotts, United States Navy, inspector, San Francisco, Cal.; Lieut. Col. Robert S. Williamson, United States Corps of Engineers, United States Army, engineer, San Francisco, Cal.

THIRTEENTH DISTRICT.—Commodore J. H. Spotts, United States Navy, inspector, San Francisco, Cal.; Maj. N. Michler, United States Corps of Engineers, brevet brigadier-general United States Army, engineer, Portland, Oregon.

FOURTEENTH DISTRICT.—Commander Joseph E. Fyffe, United States Navy, inspector, Cincinnati, Ohio; Maj. William E. Merrill, United States Corps of Engineers, brevet colonel United States Army, engineer, Cincinnati, Ohio.

FIFTEENTH DISTRICT.—Commander R. R. Wallace, United States Navy, inspector, Saint Louis, Mo.; Maj. Charles R. Suter, United States Corps of Engineers, United States Army, engineer, Saint Louis, Mo.

REPORT
OF
THE UNITED STATES LIGHT-HOUSE BOARD.

TREASURY DEPARTMENT,
OFFICE OF THE LIGHT-HOUSE BOARD,
Washington, September 1, 1874.

SIR: We have the honor to transmit herewith the annual report of the Light-House Board for the fiscal year ending June 30, 1874.

Very respectfully, your obedient servant,

JOSEPH HENRY,
Chairman.

J. G. WALKER,
Commander U. S. N., Naval Secretary.

PETER C. HAINS,
Major of Engineers, U. S. A., Engineer Secretary.

TREASURY DEPARTMENT,
OFFICE OF THE LIGHT-HOUSE BOARD,
Washington, September 1, 1874.

Hon. B. H. BRISTOW,
Secretary of the Treasury.

SIR: The following is the report of the operations of the Light-House Board during the year ending 30th June, 1874:

INTRODUCTION.

Before entering upon the details of these operations, it is thought advisable to give some general statements as to the organization, character, and history of the establishment, necessary to be kept in mind by Congress, and which may be interesting to the general public.

Nothing marks more distinctly the stage of civilization to which any nation has attained than the character of the aids to safety which it furnishes the mariner in approaching and leaving its shores. It is not alone in its economical aspect that a light-house system is to be regarded; it is a life-preserving establishment founded on the principles of Christian benevolence, of which none can so well appreciate the importance as he who, after having been exposed to the perils of the ocean, it may be for months, finds himself approaching in the darkness of night a lee-shore. But it is not enough to erect towers and establish other signals; they must be maintained in an efficient state with uninterrupted constancy. A failure of a single light-tower to send forth its expected ray may allure the confiding mariner to an untimely death or disastrous shipwreck. In view of these facts, our Government early resolved to establish and

maintain a light-house system which should be commensurate with the wants of our increasing commerce and the unrivaled resources of the country.

At the commencement of our Government, the principles of light-house illumination were in an undeveloped condition, and it was not until the investigations of Fresnel and Arago, in France, and the labors of Smeaton and the elder Stephenson, in Great Britain, that they were brought into a strictly scientific condition.

Wood and coal were at first used as fuel for lights. They were burned as beacon-fires on headlands, and afterward, as the necessity for increased elevation was felt, they were placed on the tops of towers. Smeaton introduced the use of wax candles in the Eddystone light-house; and the invention of the Argand lamp in 1789, consisting of a series of concentric wicks with an air-passage through the middle and between each wick, furnished the means of a more brilliant light, the effect of which was further increased by parabolic reflectors.

In the United States, the first light-houses were illuminated by tallow candles and solid-wick lamps suspended by iron chains from the dome of the lantern. The Argand burners and reflectors were adopted in 1812, and were used until the organization of the present Light-House Board, shortly after which they were superseded by the Fresnel apparatus.

Previous to the present organization of the Board, the light-houses and other aids to navigation of the United States were under the charge of one of the Auditors of the Treasury Department, and the furnishing of plans and the constructing of light-houses were intrusted to temporary agents.

In 1845, a commission was sent to Europe to inquire into the most improved light-house system; the chairman of which, Lieutenant (now Rear-Admiral) Jenkins of the United States Navy, made an exhaustive report on the subject which was the basis of the improved system afterward introduced.

In 1851, a provisional board was appointed by the Government to investigate the condition of our light-house system, and on the report of this board the organization now in use was adopted. In accordance with this organization, the whole coast of the United States is divided into districts, to each of which is assigned an officer of the Navy and an officer of Engineers; the duty of the first being to inspect, at stated periods, the condition of the lights, buoys, &c., to furnish supplies, and to give information as to the necessity for repairs; that of the second, to make repairs, to furnish information as to new sites and designs for new structures, to be submitted afterward to the Light-House Board, which has the direction of all the operations of the establishment.

The Light-House Board consists of two officers of the Navy, two engineer officers of the Army, and two scientific civilians, with the addition of an officer of the Navy and an engineer officer of the Army, who are also the secretaries.

This organization was adopted after mature deliberation. Its theory is exceedingly simple: In the several districts the engineer officer builds the light-houses under the direction of the Board, fits them up with all the necessary apparatus, and then turns them over, with the exception of subsequent repairs, to the naval officer, who is responsible for their faithful performance as aids to navigation. He furnishes the burning and other materials, visits them from time to time, instructs the keepers in their duty, and enforces the rules which have been adopted. He has charge, also, of buoys, beacons, and light-vessels. The duties of the

two classes of officers are so distinctly marked that there never need be any dispute as to the relative jurisdiction.

As to the several classes of members of the Board, as well as the officers of the districts, they are chosen with special reference to their fitness, from professional education and practical skill, to discharge the multifarious and important duties connected with the light-house service. The experience of the naval officer is required to assist in deciding upon special localities at which signals are required, to enforce the discipline to which the keepers are subjected, and by frequent inspection to insure the Board that all parts of the system are in proper working order. Engineering knowledge and skill of the highest character are required for devising means and executing plans for the construction of light-houses of the most durable character, and in exposed and dangerous positions. The services of the two civilians, one of whom is the Superintendent of the Coast-Survey, and the other the Director of the Smithsonian Institution, are important—the first in furnishing special surveys for marking channels, shoals, &c., and the other for the investigation of scientific problems connected with aids to navigation.

The law of Congress establishing this organization makes no distinction as to rank in the several classes of members of the Board; no one of them, therefore, can claim precedence over another; and furthermore, in order that they may act in harmonious equality, the whole system is placed, not under the Secretary of the Navy nor of the Army, but, as in the case of the Coast-Survey, under the Secretary of the Treasury, the head of a neutral Department. Hence, all discussions as to precedence other than those which arise from a laudable zeal in the faithful discharge of the specified duties of the several classes, are out of place in the deliberations of the Board.

Under the system we have described an amount of work has been done which will compare favorably in quality, quantity, and economy with that of any other system in existence, and toward this result each class of members of the establishment have been contributors. To the Navy belongs the credit of the report of Admiral Jenkins relative to the French system, and principally its introduction into this country through his untiring industry and great executive ability; and also to the Navy is due the planning of light-ships, the laborious inspection of lights, and the placing of buoys in tempestuous weather, frequently at the peril of life. To the Army belongs the credit of the erection of light-houses, such as that of Minot's Ledge, on a sunken rock, exposed to the full force of the Atlantic gales, and inaccessible except for a few hours during each lunation; of Spectacle Reef, in the deep water of Lake Huron, of which the foundation was laid by means of an immense coffer-dam; of Carysfort Reef, in the open ocean, six and one-half miles from land; of Alligator Reef, three and one-half miles from the shore; and of a series of others in dangerous and difficult positions which may challenge comparison with any work of a similar kind elsewhere constructed. Nor have the two civilians of the board been wanting in zeal for the service. They have each given from the first a large amount of time to the work—the one in making reports on the position of channels and shoals, and the proper points for lights, beacons, and buoys, and the other in the investigations relative to sound for fog-signals, and the examination of different materials for illumination. To the duty thus devolved upon the latter he has devoted nearly all his vacations for a number of years, with results which will appear in an appendix to this report.

The magnitude of the light-house system of the United States, and

consequently that of the duties of the board and the responsibilities connected with them, may be inferred from the following facts:

1st. The coast, from Saint Croix River, on the boundary of Maine, to the Rio Grande, on the Gulf of Mexico, includes a distance of five thousand miles.

2d. The Pacific coast has a length of about fifteen hundred miles.

3d. The great northern lakes about three thousand miles.

4th. The inland rivers of seven hundred miles; making a total of more than ten thousand miles.

The following table exhibits a synopsis of what has been accomplished in aid of navigation along these extended lines, by far the longest of those of any nation in the world:

TOTAL AIDS TO NAVIGATION FOR THE ENTIRE ESTABLISHMENT.

Light-houses and lighted beacons	608
Light-houses and lighted beacons finished and lighted during the year ending July 1, 1874	25
Light-ships in position	21
Fog-signals, operated by steam or hot-air engines.	40
Day or unlighted beacons	346
Buoys in position	2,865

It is true, some of the light-houses in the above list were erected before the present board had charge of the aids to navigation, but in every case they have been supplied with new lighting-apparatus and otherwise improved. The work, however, can never be finished; besides the constantly-recurring repairs, many of the lights destroyed by the war have to be replaced, and nearly all the towers constructed before the present century are to be rebuilt, and many other early structures, which may still serve for a time, are to be extensively repaired. On the western coast, as our commerce is extended, continued additions to the number of lights and other signals will be required; and, furthermore, the recent act of Congress to extend the light-house system in the great valley of the Mississippi will add much to the labors and responsibilities of the Board.

It must be evident, on reflection, that such responsible duties as devolve on the Light-House Board cannot be properly discharged by merely revising the operations of two executive officers. The Board is essentially one of experts, and not one of mere revisers, the several members of it being chosen for their peculiar adaptation to the discharge of special duties. These duties cannot be reduced to rules, but constantly require special investigations and decisions on points involving original conceptions. To this purpose the Board is divided into committees, to each of which special duties are assigned. These committees are on finance, engineering, floating-aids, lighting, location, and experiments.

The law of Congress directs at least four sessions of the Board annually, but from the first, and in its most active condition, the meetings have been frequent and the labor of the committees continuous. The great increase in the extension of the light-house system now demands at least one session of the Board during each week in order to a proper transaction of the business, and in this connection it is proper to remark that no person should be appointed to the Board having other duties which will in any way interfere with those pertaining to the light-house service. Another important matter, which should be mentioned in the same connection, is, that since the duties of the officers of the Board, as well as those who have charge of the districts, are of so special a character that it requires no inconsiderable time to become perfectly famil-

iar with them, few changes should take place. The experience which is gained, it may be after several years of practice, is lost when an officer connected with the service is recalled to the Army or Navy. But what is still more detrimental to the service is a frequent change of light-keepers, for no other reason, in many cases, than to give place to a political favorite. It is to be hoped that the civil-service rules will be applied to the appointment of light-keepers, since they would secure material benefit.*

Besides discharging his duty in connection with committees, each member of the Board should visit annually one or more of the districts, so that the whole extent of the coast and every part of the system may be brought under the personal supervision of the Board. Such visits not only tend to secure the watchful care of the light-keepers, but also to afford means for personal consultation with the district officers, and also to give more definite ideas to the members of the Board, which may enable them to act more intelligently in regard to the questions which are constantly coming up for decision.

The most laborious duties which devolve on any officers connected with the establishment are those of the two secretaries. They are required to attend to the daily correspondence with the officers of all the districts, to take note of all the changes which are going on, of the accidents which may happen; to keep account of the condition of the different appropriations, and to transact all ordinary business which has been reduced to rules. For the proper discharge of the duties of their office executive talents of a high order are necessary, with a conscientious regard to the best interests of the service, irrespective of personal consideration. It has sometimes happened, in the changes to which the Board has been subjected, that a large portion of the duties of the Light-House Board have devolved for a time on the two secretaries, but such a burden ought not to be imposed upon them; and now, in time of peace, when a sufficient number of officers of the Army and Navy can be detailed for light-house duty, such an occurrence ought not again to be allowed.

There is one matter connected with the improvement of the operations of the system to which the Board would call special attention, namely, the proper preservation of the records and the means of rendering them readily accessible. As the light-house system is to exist as long as our Government endures, it is highly important that the record of the experience and operations of each generation of officers should be transmitted in a legible form to their successors. The materials exist in the archives of the Office for a history of every light-station in the United States. These, however, are in reports on file in the archives, in volumes of the bound letters addressed to the board, and in pressed copies of letters sent from the Light-House Office. Of the first of these volumes there are four hundred and fifty, averaging eight hundred pages each. Of the second class, or of those of letters sent, there are two hundred and five volumes, averaging one thousand pages each. In the early days of the Board it was supposed that pressed copies of letters would be indelible, but unfortunately this has not been found to be the case; experience proves that they gradually fade, and every year become less and less legible. To be preserved they must be copied, which operation will require, from careful estimation, the labor of thirty persons for one year; and, furthermore, although these letters are indexed by the names

* At the present time the civil-service rules have, by proclamation of the President, been made applicable to the Light-House Establishment.

of the writers, there is no subject-index of letters sent or received. There is, therefore, also need of copious indices to render this mass of material—much of it relative to original investigation—available. It may be asked why this work has not been commenced before. The answer to this question is readily given: the clerical force of the Office has for many years been barely sufficient to carry on the daily routine business, it not having been increased, with the exception of a single clerk, since the organization of the board, twenty-two years ago. For this work an appropriation of \$30,000 is asked, not to be applied for the employment of additional permanent clerks, but for the payment of copyists; it may be of women, paid by the amount of labor accomplished.

It has been from the first the policy of the board to improve the condition of the light-house system by having constantly an eye to the latest discoveries and inventions pertaining to this end in our own or foreign countries, as well as to contribute its share to the existing sum of general knowledge on the subject by original investigations.

In accordance with this policy, the Light-House Board obtained the sanction of the Secretary of the Treasury to commission Maj. George H. Elliot, of the Corps of Engineers, U. S. A., and then engineer secretary of the board, to visit Europe and report upon anything which he might observe relative to light-houses, of importance to the system of the United States. This act of the Board at the time mentioned was prompted by a commission of the officers of Trinity House, England, who visited this country for the purpose of inspecting our light-house system, and invited us to send a commission on our part, for a similar purpose, to England.

Major Elliot was everywhere received with marked cordiality, and every facility was afforded him for obtaining the required information. On his return he embodied the result of his investigations in a report, which comprises 288 printed octavo pages, and is illustrated with 50 plates and 31 wood-cuts. This report, which was originally intended for the Light-House Board, contains much valuable information. It was called for, however, by the United States Senate and published as a public document, for the information of the people as well as of Congress, and was printed under Major Elliot's supervision after he had ceased to be connected with the Light-House Board. While the members of the Light-House Board fully concur in the propriety of giving all useful information directly to the public, they think that in this case the comparisons in which Major Elliot has indulged relative to the efficiency, in some particulars, of our system and those of Europe, ought either to have been omitted in a report given to the public or be accompanied with such comments as a just consideration of them would require.

The object of the Board in sending Major Elliot abroad was to obtain facts carefully collected, and to leave to the Board the consideration as to the propriety of adopting changes founded upon these facts, after a careful examination of them in relation to the conditions under which our light-house system is maintained. Furthermore, since the report contains accounts of what has been done abroad in the way of improvements, much of which was previously familiar to the Board, such accounts ought not to have been given to the world without an accompanying statement of what the Board itself has accomplished in the same line. For example, Major Elliot gives a detailed account of a late series of experiments by the Trinity-House Board on fog-signals. Now, although this account is interesting in itself to the public generally, yet, being addressed to the Light-House Board of the United States, it would tend

to convey the idea that the facts which it states were new to the Board, and that the latter had obtained no results of a similar kind; while a reference to the appendix to this report will show that the researches of our Light-House Board have been much more extensive on this subject than those of the Trinity House, and that the latter has established no facts of practical importance which had not previously been observed and used by the former. It will be seen from the same appendix that the Board has made extensive researches with regard to lighting-materials, and has sought by improved lamps to employ those which are the abundant products of our own country, and that they are fully aware of the properties of mineral oil, and have given the preference to lard as an illuminating-material on account of its excellent qualities; particularly in lights of the first order, combined with entire safety, an essential element in light-house economy.

The Board do not deem it expedient to attempt to introduce the electric light, or that of gas, on account of the complexity and cost of the apparatus. It is their intention, however, to adopt any improvements in lamps of the importance of which they are assured by the results of photometric experiment. The introduction of an improved wick since the report above mentioned, has increased the capacity of our lamps of the first order to the amount of a hundred candles. This, however, is at a proportionally increased expense, on account of the larger quantity of oil consumed.

During the last fiscal year the following changes have occurred in the board: Rear Admiral Davis has been succeeded by Commodore Murray; Colonel Poe has relieved General Humphreys; Mr. Patterson, who succeeded Professor Peirce, as Superintendent of the Coast Survey, also relieved the Professor from duty in the Light-House Board, and Major Hains relieved Major Elliot as engineer secretary.

The other members of the Board, viz, Professor Henry, Colonel Barnard, Captain Davis, and Commander Walker, remain as at the date of the last annual report.

APPROPRIATIONS.

It will be seen, by reference to the estimates, that the amounts asked for the next fiscal year are in general greater than those requested for the year previous. In regard to the estimates for supplies, the increase in this case is principally demanded by the increased number of light-houses established by the Government and now in operation.

Secondly, as regards the repairs, the increase under this head is demanded on account of the condition of the light-houses, especially of the older stations, several of which were erected previous to the present century, for which the amount of repairs is constantly increasing, and for which a sufficient sum was not granted by the last Congress.

With reference to the estimates for buoys, this is a never-ending and constantly-increasing expenditure. In the mouths of rivers, where the buoys are required as essential aids to navigation in marking out the channel, they are in winter, at the North, constantly liable to be carried away by floating ice; and since the disappearance of a single one of these aids may be attended with a loss of life and property, its place must be immediately supplied, it may be by a succession of buoys, at whatever cost of money and labor on the part of the Light-House Board. To be ready at all times to supply the losses as soon as they occur, an adequate supply of buoys must be constantly kept on hand. Unfortunately, however, on

account of the deficiency in the appropriations of previous years, the supply which should be kept constantly on hand has fallen below the minimum, which experience has shown to be safe, especially in winters of unusual severity.

To lessen the expense occasioned by the unavoidable carrying away of buoys by the ice the Board has adopted the plan of removing during the winter the large, costly floating buoys of boiler-iron and replacing them with spars of wood, which less perfectly serve the purpose intended. So important, however, is this matter considered by the Board of Trade of New York that it has petitioned that the large iron buoys be retained in position in that harbor during the whole winter. If this request be granted a considerable addition to the appropriation will be required.

As to fog-signals, the coast of no other country is so subject to fogs as that of some parts of the United States. On this account, fog-signals in many places are almost as necessary as light-houses. But abundant experience has shown that a sound of sufficient magnitude to become an efficient aid to navigation can only be produced by a large amount of power, derived from steam or heated air, and applied by means of complex machinery, expensive in first cost and in continued maintenance.

The amount of another item has been increased, viz, the expenses of light-ships. This results—

1st. From the addition of two new light-vessels to the service.

2d. To the important repair to which three others have been subjected.

3d. To the improvement in the efficiency of these important aids to navigation which have been introduced.

It must be remembered that the light-ship serves the purpose of a light-house maintained in a position at which a light is absolutely necessary, but where one has not been erected, because of the impossibility or great difficulty of establishing such a structure. The light-ship must therefore have the same permanency and efficiency as the light-house, giving warning to the mariner by its light in clear weather, and its sound-signals during fogs.

In the construction of the two new light-ships ordered by Congress at the last session, improvements are about to be introduced in regard to the fog-signals which, while they will greatly increase the range to which the sound may be heard, will, of necessity, increase the cost of their maintenance.

A small increase in the appropriation has been asked to defray the cost of inspections of lights by the Board. We think this an important item. The members of the Board, in order to properly discharge their duties, should be practically familiar with every part of the light-house system, should have a personal knowledge, as far as possible, of each station, so as to enable them to vote intelligently on each question which may occur in their deliberations. Furthermore, nothing tends in a greater degree to keep the Light-House Establishment up to its maximum state of efficiency than frequent visits of members of the board to the light-house districts at irregular intervals and at unexpected times.

During the past year one or other members of the board has been constantly occupied in visiting the different districts, and the effect of such visits fully warrants the increased appropriation asked for on this point.

CONDITION AND OPERATIONS OF THE LIGHT-HOUSE^o SYSTEM DURING THE FISCAL YEAR 1873-1874.

*Light-houses, light-ships, fog-signals, day-beacons, and buoys belonging to the United States
Light-House Establishment on the 1st July, 1874.*

ATLANTIC COAST AND STRAIT OF FLORIDA.

Light-houses and lighted beacons.....	333
Light-houses and lighted beacons finished and lighted during the year ending July 1, 1874	8
Light-ships in position.....	20
Fog-signals operated by steam or hot-air engines.....	21
Day or unlighted beacons.....	291
Buoys in position.....	2, 373

COAST OF THE GULF OF MEXICO.

Light-houses and lighted beacons.....	51
Light-houses and lighted beacons finished and lighted during the year ending July 1, 1874	1
Light-ships in position.....	1
Fog-signals operated by steam or hot-air engines.....	2
Day or unlighted beacons.....	49
Buoys in position.....	171

PACIFIC COAST.

Light-houses and lighted beacons.....	29
Light-houses and lighted beacons finished and lighted during the year ending July 1, 1874.....	3
Light-ships	0
Fog-signals operated by steam or hot-air engines.....	10
Day or unlighted beacons.....	4
Buoys in position.....	98

NORTHERN AND NORTHWESTERN LAKES.

Light-houses and lighted beacons.....	195
Light-houses and lighted beacons finished and lighted during the year ending July 1, 1874	13
Light-ships	0
Fog-signals operated by steam or hot-air engines.....	7
Day or unlighted beacons.....	2
Buoys in position.....	223

List of light-houses finished and lighted between July 1, 1873, and July 1, 1874.

Name of station.	Locality.	When lighted.
Muscle-Bed Shoals..	On southeast side of the channel, Bristol ferry, Rhode Island.....	August 1, 1873.
Penfield Reef.....	Long Island Sound, Connecticut, off Bridge- port Harbor.....	January 16, 1874.
Bluff Point.....	Valcour Island, west side of Lake Cham- plain, New York.....	Spring, 1874.
Hereford Inlet.....	On the coast of New Jersey.....	May 11, 1874.
Craighill Channel...	Range lights, (two,) entrance Patapsco River, Maryland, temporarily lighted...	November 20, 1873.
Daufuskie Island...	Range beacons, (two,) on the northeast point of Daufuskie Island.....	October 1, 1873.
Alligator Reef.....	On northeast point of Alligator Reef.....	November 25, 1873.
Horn Island.....	At east end of Horn Island, Gulf of Mexico..	June 30, 1874.
Olcott Harbor.....	Near north end of west pier, entrance to Olcott Harbor, New York	November 1, 1873.
Presque Isle.....	On north shore of Presque Isle, Erie, Penn	July 1, 1873.
American Channel..	On bridge between Trenton and Grosse Isle, Detroit River, (3 lights)*	July 10, 1873.

* Erected and maintained by Detroit River Railroad and Bridge Company, under direction of the United States Light-House Board.

List of light-houses finished and lighted between July 1, 1873, and July 1, 1874.—Continued.

Name of station.	Locality.	When lighted.
Au Sable	On the outer end of the north pier at the harbor of Au Sable, mouth of Sable River, Michigan	November 20, 1873.
St. Helena	On southeast point of St. Helena Island, in the Straits of Mackinaw, Michigan	September 20, 1873.
Frankfort	On the outer end of the south pier at the harbor of Frankfort, east shore of Lake Michigan	October 20, 1873.
Petite Pointe au Sable	South of Grand Pointe Au Sable, on eastern shore of Lake Michigan	Spring, 1874.
Calumet	On north side of Calumet River, west shore of Lake Michigan	September 7, 1873.
Grosse Pointe	On Grosse Pointe, Lake Michigan	Spring, 1874.
Sheboygan	Pier head-light, on the outer end of the north pier at the entrance of Sheboygan Harbor, Wisconsin	December 1, 1873.
Manitowoc	Pier-head, on the outer end of north pier, harbor of Manitowoc, Wisconsin	December 10, 1873.
Duluth	On the outer end of the south pier at the entrance to Duluth Harbor, Minnesota	June 1, 1874.
East Brother Island	On East Brother Island, off Point San Pablo, California	March 1, 1874.
Mare Island	Extreme eastern end of Mare Island, at entrance from San Pablo Bay to the Straits of Karquines, California	September 1, 1873.
Cape Foulweather	(Yaquina Head,) on westerly end of Cape Foulweather, Oregon	August 20, 1873.

NOTE.—In addition to the foregoing, light-houses have during the same period been reconstructed and lighted as follows:

On the Atlantic coast	1
On the Gulf	3
On the Lakes	1

Operations and condition of the Light-House Establishment during the year.

FIRST DISTRICT.

The first district extends from the northeastern boundary of the United States (Maine) to and including Hampton Harbor, N. H., and includes all aids to navigation on the coasts of Maine and New Hampshire.

Inspector.—Commander W. N. Allen, United States Navy.

Engineer.—Lieut. Col. James C. Duane, Corps Engineers, Brevet Brigadier-General, United States Army.

In this district there are:

Light-houses and light-beacons	51
Light-ships	0
Fog-signals operated by steam or hot-air engines	8
Day or unlighted beacons	55
Buoys actually in position	383
Spare buoys for relief	134
Tender (steamer) Myrtle, for construction and repairs, also used in second district; and tender Iris, (inspectors' tender)	2
Tender (sail) schooner Wave, (for repairs,) also used in second district	1

The following numbers which precede the names of stations correspond with those of the light-house list of the Atlantic, Gulf, and Pacific coasts of the United States, issued January 1, 1874.

LIGHT-HOUSES AND LIGHTED BEACONS.

3. *Little River, west side of entrance to Little River Harbor, Maine.*—The stone walls of the building have been repointed, new water-conductors put on, floors and windows repaired, and all wood-work repainted.

Avery's Rock, Machias Bay, Maine.—An appropriation of \$15,000 was made at the last session of Congress for a light-house and fog-signal at or in vicinity of Avery's Rock. Plans are being prepared and steps have been taken to secure a site.

4. *Libby Island, entrance to Machias Bay, Maine.*—New sills have been placed under a part of the keeper's dwelling and the exterior clapboarded and repainted. The bell-tower foundation has been repaired.

6. *Nash's Island, off mouth of Pleasant River, Maine.*—The light-tower has been rebuilt of brick and furnished with a new cast-iron deck, parapet, and lantern. The keeper's dwelling has received some slight repairs.

8. *Petit Menan, on Petit Menan Island, Maine.*—The floors and sills of the keeper's dwelling and wood-shed have been repaired, and a new wooden cistern furnished.

Egg Rock, Frenchman's Bay, Maine.—An appropriation of \$15,000 was made by an act approved June 23, 1874, for a light-house and fog-signal at or in vicinity of Egg Rock. Plans are now being prepared and steps have been taken to secure a site. The work will then be taken in hand without delay.

18. *Saddleback Ledge, Isle au Haute Bay, Maine.*—Two sides of the boat-house have been sheathed and painted, and the boat-slip repaired with new timbers, rollers, and slides.

19. *Heron Neck, entrance Carver's Harbor, Maine.*—A cement floor has been laid in the cellar of the keeper's dwelling, a portion of the roof reshingled, slight repairs made about the house, and the exterior wood-work repainted.

26. *Owl's Head, off Rockland Harbor, Maine.*—The sills and doors of the keeper's dwelling have been repaired, the exterior of the house repainted, and a plank walk laid in the rear. A new wooden cistern and water-conductors have been furnished.

28. *Negro Island, off Camden Harbor, Maine.*—The roof of the keeper's dwelling has been reshingled, new saddle-boards put on, chimney repaired, walls repointed, six new windows put in, new gutters and water-conductors furnished, storm-porches repaired, interior plastering, floors, and doors repaired, and all wood-work repainted. The outbuildings have been repaired and painted.

34. *Monheigan, on Monheigan Island, Maine.*—An appropriation of \$5,000 was made at the last session of Congress for rebuilding a keeper's dwelling at this station, the old one being in a very dilapidated state. This work will be taken in hand without unnecessary delay.

Indian Island, at the entrance of Rockport Harbor, Maine.—A light was formerly exhibited from a tower at this point, but was discontinued. An appropriation having been made to re-establish the light, it will be done as soon as the building can be put in order for the purpose.

40. *Seguin, off the mouth of Kennebec River, Maine.*—New cast-iron decks and parapet have been furnished and placed on the light-tower.

42-43. *Cape Elizabeth, entrance to Portland Harbor, Maine.*—The ex-

terior shells of the two new iron towers, in process of construction at date of last report, have been set up at the site, and the interior brick-work and iron stairways carried up to the full height, window-frames set, and the walls plastered. It is expected that the lights will be exhibited from the new towers during the present season, and the old towers will then be taken down. The lens of the fixed light will be changed to the first order, and that of the flashing light will remain of the second order.

45. *Portland Breakwater, in Portland Harbor, Maine.*—The temporary light-house has been removed about 150 feet in a northeasterly direction to the pier at the end of the recently-completed extension. An appropriation of \$6,000 having been made at the last session of Congress for a permanent structure at this station, plans have been prepared and approved by the board, and work ordered to be commenced.

Hypocrite's, eastern entrance to Townsend Harbor, Maine.—The commerce passing these islands would be greatly benefited by the establishment of a light at the eastern end thereof, and an appropriation of \$15,000 is asked for the purpose.

Cape Neddick, (York Nubble,) coast of Maine.—The erection of a light-house at this point for the benefit of the coasting-trade is considered of importance, and an appropriation of \$15,000 is asked for that purpose.

In the first district there are a number of small light-stations, built early in the present century by contract. The walls of the houses are usually of rubble-masonry, laid in common lime; the roofs very flat, and surmounted with the lantern. In most cases the lime has entirely disappeared from the joints, the wood-work where it enters the masonry is rotten, and the rafters have settled under the weight of the lantern. A large expenditure is annually necessary to keep these buildings in even a passable condition. Economy, the efficiency of the service, and the comfort and health of their keepers require that the buildings should be replaced, as rapidly as circumstances will permit, by suitable structures.

And it is recommended that the keepers' dwellings at *Narraguagus* and *Hendrick's Head* be rebuilt, and special estimates are submitted therefor.

REPAIRS.

At each of the following-named stations there have been made repairs and renovations more or less extensive during the year :

1. *Saint Croix*, on Docket's Island, Saint Croix River, Maine.
2. *West Quoddy Head*, western entrance to Passamaquoddy Bay, Maine.
5. *Moose Peak*, on Moose Peak Head, Maine.
7. *Narraguagus*, west side of Narraguagus Bay, Maine.
9. *Prospect Harbor*, east side of entrance to the harbor.
10. *Winter Harbor*, west side of entrance to Winter Harbor, Maine.
11. *Mount Desert*, on Mount Desert Rocks, Maine.
12. *Baker's Island*, off Mount Desert Island, and south of entrance to Frenchman's Bay, Maine.
13. *Bear Island*, on one of the Cranberry Islands, Maine.
14. *Bass Harbor Head*, east side of entrance to Bass Harbor, Maine.
- 15-16. *Burnt Coat Harbor*, on south end of Swan Island, Maine.
17. *Eggemoggin*, entrance to Blue Hill Bay and Eggemoggin Reach, Maine.
20. *Deer Island Thoroughfare*, western entrance to Deer Island Thoroughfare, Maine.

21. *Eagle Island Point*, near the head of Isle au Haut Bay, Maine.
22. *Pumpkin Island*, on Pumpkin Island, Maine.
- 23-24. *Matinicus Rock*, off entrance to Penobscot Bay, Maine.
25. *White Head*, west side of entrance to Muscle Ridge Channel, Penobscot Bay, Maine.
27. *Brown's Head*, east side of west entrance to Fox Island Thoroughfare, Maine.
29. *Grindel's Point*, north side of entrance to Gilkey's Harbor, Maine.
30. *Dice's Head*, north side of entrance to Castine Harbor, Maine.
31. *Fort Point*, west side of entrance to Penobscot Bay, Maine.
32. *Tenant's Harbor*, south side of entrance to Tenant's Harbor, Maine.
34. *Monheigan Island*, on Monheigan Island, Maine.
35. *Franklin Island*, west side of entrance to George's River, Maine.
36. *Pemaquid Point*, east entrance to John's Bay, Maine.
37. *Burnt Island*, west side of entrance to Townsend Harbor, Maine.
38. *Hendrick's Head*, west side of mouth of Sheepscot River, Maine.
39. *Pond Island*, west side of entrance to Kennebec River, Maine.
41. *Halfway Rock*, in Casco Bay, Maine.
44. *Portland Head*, west side of entrance to Portland Harbor, Maine.
46. *Wood Island*, west side of entrance to Saco River, Maine.
47. *Goat Island*, east side of entrance to Cape Porpoise Harbor, Maine.
48. *Boone Island*, off York Harbor, Maine.
49. *Whale's Back*, east side of the entrance to Portsmouth Harbor, New Hampshire.
50. *Portsmouth Harbor*, west side of entrance to the harbor.
51. *Isle of Shoals*, off Portsmouth, New Hampshire.

The following-named light-stations require repairs to be made during the current and ensuing year:

4. *Libbey Island*, entrance to Mathias Bay, Maine.
5. *Moose Peak*, on Moose Peak Head, Maine.
23. *Matinicus Rock*, on Matinicus rock off entrance to Penobscot Bay, Maine.
34. *Monheigan Island*, on Monheigan Island, Maine.
36. *Pemaquid Point*, east entrance to John's Bay, Maine.

LIGHT-SHIPS.

There are no light-ships in the first district.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

West Quoddy Head.—Ten-inch steam-whistle. Has been supplied with new grate-bars.

Petit Menan.—Ten-inch whistle. The fog-signal building has been lined with brick, the steam-pump repaired, and a new smoke-pipe supplied.

Matinicus Rock.—Twelve-inch steam-whistle.

White Head.—Ten-inch steam-whistle. The boiler has received new tubes. The well has been enlarged and deepened. A duplicate machine has been provided.

Monheigan.—Six-inch steam-whistle. The steam-pump has been repaired and the boiler has received new tubes.

Cape Elizabeth.—Ten-inch whistle. The steam-pump has been repaired.

Portland Head.—Second class Daboll trumpet.

These fog-signals are in good condition.

DAY OR UNLIGHTED BEACONS.

Names and positions of the day or unlighted beacons in the first district:

Jerry's Point, Portsmouth Harbor, New Hampshire.—Iron shaft, six braces, top lozenge-shaped, with letters L. H.

South Beacon, Portsmouth Harbor.—Square stone pier with mast and lozenge-shaped top.

North Beacon, Portsmouth Harbor, New Hampshire.—Wooden mast with four faces and lozenge-shaped top.

Willey's Ledge, Portsmouth Harbor, New Hampshire.—Iron spindle with copper cylinder and ball on top.

York Ledge.—Iron spindle with cage at top.

Stage Island Monument, entrance to Saco River, Maine.—Conical stone tower, 40 feet high.

Cow Island Ledge, entrance Saco River.—Iron spindle.

Ram Island Ledge, entrance Portland Harbor.—Wooden tripod.

Back Cove Beacon, Portland Harbor.—Wooden pile-beacon.

White Head Ledge, Portland Harbor, Maine.—Iron spindle, with cage at top.

Trott's Rock, Portsmouth Harbor, Maine.—Iron spindle, with ring and pendants at top.

Mark Island Monument, Casco Bay, Maine.—Pyramidal stone tower, 50 feet high.

Black Jack Rock, entrance to Kennebec River, Maine.—Wrought-iron spindle with cage at top.

Seal Rock, Kennebec River, Maine.—Iron spindle, copper cylinder.

Ram Island Ledge, Kennebec River, Maine.—Iron socket, wooden spindle, cask at top.

Ames' Ledge, Kennebec River, Maine.—Iron socket, wooden spindle, cask at top.

Beef Rock, Kennebec River, Maine.—Iron socket, wooden spindle, cask at top.

Lime Rock, Back River, Maine.—Iron socket, wooden spindle, cask at top.

Carleton's Ledge, Back River, Maine.—Iron socket, wooden spindle, cask at top.

Clough's Rock, Sheepscot River, Maine.—Iron socket, wooden spindle, cask at top.

Merrill's Ledge, Sheepscot River, Maine.—Iron socket, wooden spindle, cask at top.

"The Cuckolds," western side of entrance to Townsend Harbor, Maine.—A wooden tripod 57 feet high, covered in one-half of the way from the top, and painted black, has been erected on this place at a point 12 feet above high-water mark.

Eastern Egg Rock, Muscongus Bay, Maine.—A wooden tripod 54 feet high, covered in one-half of the way from the top, and painted red, has been erected at this place at a point 6 feet above high-water mark.

Duck Rock, near Monhegan Island, Maine.—A wooden tripod 57 feet high, covered in one-half of the way from the top, and painted red, has been erected at this place at a point 12 feet above high-water mark.

Yellow Ledges, Penobscot Bay, Maine.—Iron shaft, copper cylinder at top.

Garden Island Ledge, Penobscot Bay, Maine.—Iron shaft, copper cylinder at top.

Otter Island Ledge, Penobscot Bay, Maine.—Iron shaft, copper cylinder with ball on top.

Ash Isle Point, Penobscot Bay, Maine.—A wooden tripod, (in place of the spindle,) 57 feet high, covered in one-half way from the top, and painted brown, has been erected at this place at a point at half-tide mark.

Dodge's Point Ledge, Penobscot Bay, Maine.—Wooden shaft attached to stump of iron spindle.

Potterfield Ledge, Penobscot Bay, Maine.—Square stone beacon with mast and cask at top.

Lowell's Rock, Penobscot Bay, Maine.—Iron spindle, cage and ball at top.

Seal's Rock, Penobscot Bay, Maine.—Iron spindle with cage at top.

Harbor Ledge, Penobscot Bay, Maine.—Square stone beacon with mast and cask at top.

Fiddler's Ledge, Penobscot Bay, Maine.—Square stone beacon, mast and cask at top.

Northeast Ledge, Camden Harbor, Maine.—Iron spindle with copper cylinder at top.

Morse's Point Ledge, Camden Harbor, Maine.—Iron spindle, with copper cylinder and ball at top.

Hosmer's Ledge, Castine Harbor, Maine.—Square stone monument.

Steel's Ledge, Belfast Harbor, Maine.—Square stone beacon, mast and cask at top.

Fort Point Ledge, Penobscot River, Maine.—Square stone beacon.

Odum's Ledge, Penobscot River, Maine.—Square stone beacon.

Buck's Ledge, Penobscot River, Maine.—Iron spindle, cylinder at top.

Centre Harbor Ledge, Eggemoggin Reach, Maine.—Iron socket, wooden spindle with cask at top.

Ship and Barges, Blue Hill Bay, Maine.—Iron socket, wooden spindle with cask at top.

Fullerton's Point, Blue Hill Bay, Maine.—Iron spindle.

Bunker's Ledge, Mount Desert, Maine.—Square stone beacon.

Half-tide Ledge, Sullivan Harbor, Maine.—Iron spindle,

Low-water Rock, Sullivan Harbor, Maine.—Iron spindle.

Half-tide Ledge, Narraguagus Harbor, Maine.—Iron socket, wooden spindle with cask at top.

Half-tide Rock, Narraguagus River, Maine.—Iron spindle.

Norton's Reef, Pleasant River, Maine.—Iron tripod and shaft with ball at top.

Snow's Rock, Moosepeak Reach, Maine.—Iron socket, wooden spindle and cask at top.

Gilchrist's Rock, Moosepeak Reach, Maine.—Iron shaft, ball at top.

Moose Rock, Moosepeak Reach, Maine.—Iron tripod, cage at top.

Western Bar, Lubec Narrows, Maine.—Wooden crib, pyramid at top.

The Ledge Saint Croix River, Maine.—Wooden crib.

Under the appropriation for "Day-beacons in Maine and Massachusetts, 1873-'74," operations have been carried on during the past year at the following named places:

Western Bar, Lubec Narrows, Maine. Completed.

Stone's Island Ledge, Machias Bay, Maine.

Fessenden Ledge, Moosepeak Reach, Maine.

Trafton's Island Ledge, Narraguagus Bay, Maine.

Jordan's Delight Ledge, Narraguagus Bay, Maine.

Winter Harbor Ledge, Winter Harbor, Maine.

South Bunker's Ledge, Mount Desert, Maine.

Pumpkin Island Ledge, Eggemoggin Reach, Maine.

Scrag Island Ledge, Penobscot Bay, Maine.
Colby's Ledge, Penobscot Bay, Maine.
Inner Ledge, Penobscot Bay, Maine.
Goose Rock, Penobscot Bay, Maine.
Iron Point Ledge, Penobscot Bay, Maine.
Drunkard's Ledge, Penobscot Bay, Maine.
West Mark Isle Point, Penobscot Bay, Maine.
Ash Island Point, Penobscot Bay, Maine. *Completed.*
South Breaker, Penobscot Bay, Maine.
Duck Rock, Monheigan, Maine. *Completed.*
Egg Rock, Muscongus Bay, Maine. *Completed.*
Hypocrite Ledge, off Townsend Harbor, Maine.
The Cuckolds, off Cape Newagen, Maine. *Completed.*
Black Jack, Kennebec River, Maine.
Trott's Rock, Portland Harbor, Maine. *Completed.*
Ram Island Ledge, off Portland Harbor, Maine.
Stone's Rock, off York Harbor, Maine.

BUOYS.

The buoyage of the district is in good order.

New spar-buoys have been placed to mark the following dangers, viz:

Spruce Point Ledge, Townsend Harbor, Boothbay, Maine.
Pemaquid Ledge, Townsend Harbor, Boothbay, Maine.
Outer Heron Ledge, Townsend Harbor, Boothbay, Maine.
Tumbler Island Ledge, Townsend Harbor, Boothbay, Maine.
Squirrel Island Ledge, Townsend Harbor, Boothbay, Maine.
Haddock Island Ledge, Round Pond Harbor, Maine.
Poland's Head Ledge, Round Pond Harbor, Maine.
Mark's Island Ledge, Round Pond Harbor, Maine.
Harbor Ledge, Round Pond, Maine.
Green Island Ledge, Vinal Haven, Maine.
Laury's Island Ledge, Vinal Haven, Maine.
Fox's Ears, Vinal Haven, Maine.
Calderwood's Ledge, Vinal Haven, Maine.
Diamond Rock, Vinal Haven, Maine.
Smith's Island Ledge, Vinal Haven, Maine.
Marsh Point Ledge, Vinal Haven, Maine.
Saddleback Ledge, Vinal Haven, Maine.
Myrtle Ledge, Some's Sound, Maine.
Hooper Island Ledge, Herring Gut Harbor, Maine.
Hog Island Ledge, Casco Bay, Maine.

Sixty-eight new buoys have been used to supply losses during the year

DEPOT.

A buoy-depot is at present located upon House Island, near Fort Scammel, Portland Harbor, upon land belonging to the War Department, which is now needed by the engineer in charge of the construction of fortifications at that point.

Notice has been given that the depot must be removed, and a site has been secured on Little Hog Island, Portland Harbor, to which the depot will be removed as soon as practicable.

SECOND DISTRICT.

The second light-house district extends from Hampton Harbor, New Hampshire, to include Gooseberry Point, entrance to Buzzard Bay, and embraces all the aids to navigation on the coast of Massachusetts.

Inspector.—Commander George H. Perkins, United States Navy.

Engineer.—Lieut. Col. James C. Duane, Corps of Engineers, Brevet Brigadier-General, United States Army.

In this district there are :

Light-houses and lighted beacons	61
Day or unlighted beacons	52
Light-ships, (in position)	8
Light-ships, (for relief)	2
Fog-signals, operated by steam or hot-air engines	4
Buoys actually in position	511
Spare buoys, for relief and to repair losses	184
Tender steamer <i>Verbena</i> , and <i>Daisy</i> , inspector's tender	2

The following numbers, which precede the names of stations, correspond with those of the "Light-house List of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1874.

LIGHT-HOUSES AND LIGHTED BEACONS.

54, 55. *Newburyport Harbor, on Plum Island, entrance Merrimack River, Massachusetts.*—Owing to the encroachment of the sea, both towers have been moved to the southward about 75 feet.

56, 57. *Ipswich, entrance Ipswich Harbor, Massachusetts.*—The roof of the keeper's dwelling has been partially reshingled, new saddle-boards put on, cellar bulk-head rebuilt, and barn partially reboarded.

78. *Race Point, on Cape Cod, Massachusetts.*—A one and a half story frame dwelling for the assistant keeper has been erected.

80. *Long Point, entrance Provincetown Harbor, Massachusetts.*—An appropriation of \$13,000 was made by act approved June 23, 1874, for rebuilding the tower and dwelling, and erecting a fog-signal at this station. Plans have been already prepared, and work ordered to be commenced.

91. *Monomoy Point, southern end of Cape Cod, Massachusetts.*—The two last annual reports contain the following remarks, which are respectfully annexed :

Monomoy Point.—The light at this station, which is of the fourth order, on a tower about 40 feet high, was originally intended as a guide to *Old Stage Harbor*. The harbor has been filled with sand, and cannot now be entered, and the light is therefore of no further use for that purpose. But, inasmuch as nearly all vessels (both steamers and sailing) plying between New York and the eastern ports pass this point, and have no other guide than the light-ships, which cannot be seen a sufficient distance, it is considered a matter of the greatest importance that this light should be replaced by one of sufficient power to guide vessels safely through this intricate passage. For this purpose there is recommended a second-order fixed light, varied by red flashes, for which an estimate is submitted.

Nauset Beach, Cape Cod, Massachusetts.—The lights at this station having been increased in power, an additional keeper became necessary, for whom additional quarters are required. An appropriation of \$5,000 is asked therefor.

95. *Sankaty Head, on east side of Nantucket, Mass.*—The interior plastering of the keeper's dwelling has been repaired, a new floor laid in the addition, sinks repaired, cellar-stairs renewed, roof repaired and new saddle-boards put on, the exterior walls of the brick and the trimmings and window-sash of the wooden buildings repainted, and the fences about the premises rebuilt. These repairs were paid for from the general appropriation for repairs.

East Chop, Martha's Vineyard, east entrance to Holmes Hole Harbor, Massachusetts.—A light has been maintained for several years at this point by the subscription of the owners of the steamships and by other private individuals. As there is no doubt as to the utility of the light,

it is recommended that an appropriation for erecting a small light be made.

97. *Gay Head, on southwest point of Martha's Vineyard, Mass.*—The exterior of the light-tower has been repainted and the barn new silled, shingled, and whitewashed. On the 15th of May, 1874, the light at this station was changed from flashing-white by making every fourth flash red.

103. *Bishop and Clerk's, on Bishop and Clerk's Shoal, Vineyard Sound, Massachusetts.*—The timber foundation of the tower, which had become exposed by the action of the sea, has been covered with concrete masonry. The interior of the tower has received some slight repairs.

112. *Sow and Pigs, entrance to Vineyard Sound and Buzzard's Bay, Massachusetts.*—It is very important that a permanent structure should be built on this shoal, to take the place of the light-vessel now moored in the vicinity, which is liable to be driven from her station by stress of weather. A permanent structure would not only furnish a better guide to vessels entering the sound, but would be a saving of expense by enabling both the light-ship and the Cuttyhunk light to be dispensed with. An appropriation of \$50,000, to commence the work, is therefore earnestly recommended.

REPAIRS.

At each of the following-named light-stations there have been made repairs and renovations more or less extensive during the year:

58. *Annisquam, entrance to Annisquam Harbor, Massachusetts.*

59. *Straitsmouth, north side of Cape Ann, Massachusetts.*

60 and 61. *Cape Ann, on Thatcher's Island, near Cape Ann, Massachusetts.*

62. *Eastern Point, east side of entrance to Gloucester Harbor, Massachusetts.*

63. *Ten-Pound Island, east side of entrance inner harbor, Gloucester, Mass.*

64 and 65. *Baker's Island, northeast entrance to Salem Harbor, Massachusetts.*

66. *Hospital Point, north side of Salem Harbor, Massachusetts.*

67. *Fort Pickering, north side of Salem Harbor, Massachusetts.*

68. *Derby's Wharf, east end Derby's Wharf, upper Salem Harbor, Massachusetts.*

70. *Egg Rock, off Nahant, entrance to Broad Sound, Massachusetts.*

71. *Minot's Ledge, on Cohasset Rocks, entrance to Boston Bay, Massachusetts.*

72. *Boston, on Little Brewster Island, entrance to Boston Bay, Massachusetts.*

73. *Narrows, north side channel, entrance to Boston Bay, Massachusetts.*

74. *Long Island Head, south side channel, entrance to Boston Bay, Massachusetts.*

75 and 76. *Plymouth, entrance to Plymouth Harbor, Massachusetts.*

77. *Duxbury Pier, near Duxbury Pier, Plymouth, Massachusetts.*

79. *Wood End, on beach on Wood End, Cape Cod, Massachusetts.*

80. *Long Point, on Long Point Shoal, entrance to Princeton Harbor, Massachusetts.*

81. *Mayo's Beach, at head of Wellfleet Bay, Massachusetts.*

82. *Billingsgate Island, southeast side of Sandy Neck Point, Massachusetts.*

83. *Sandy Neck*, west side entrance to Barnstable Harbor, Massachusetts.

84. *Cape Cod*, seaward side of Cape Cod, (Highlands Truro,) Massachusetts.

85, 86, and 87. *Nauset Beach*, at Eastham, east side of Cape Cod, Massachusetts.

88 and 89. *Chatham*, west side of Chatham Harbor, Massachusetts.

91. *Monomoy Point*, on Monomoy Beach, extremity of Cape Cod, Massachusetts.

94. *Nantucket*, on Sandy or Great Point, Nantucket Island, Massachusetts.

98. *Brant Point*, west side of entrance to Nantucket Harbor, Massachusetts.

99. *Nantucket Range Beacon*, one mile in rear of Brant Point lighthouse, Massachusetts.

100 and 101. *Nantucket Cliff*, range-beacons, front and rear, northwest of Nantucket Harbor, Massachusetts.

102. *Bass River*, east side entrance to Bass River, Massachusetts.

104. *Hyannis*, east side entrance to Hyannis Harbor, Massachusetts.

106. *Cape Poge*, on an island, northeast point Martha's Vineyard, Massachusetts.

108. *Edgartown*, northeast side Edgartown Harbor, Massachusetts.

109. *Holmes Hole*, on west wharf Holmes Hole Harbor, Massachusetts.

110. *Nobsque Point*, east-southeast side Wood's Hole Harbor, Massachusetts.

111. *Tarpaulin Cove*, on Naushton Island, Massachusetts.

114. *Cuttyhunk*, entrance to Buzzard's Bay, Massachusetts.

115. *Dumpling Rock*, northwest side Buzzard's Bay, Massachusetts.

116. *Clark's Point*, entrance to New Bedford Harbor, Massachusetts.

117. *Palmer's Island*, entrance to New Bedford inner harbor, Massachusetts.

118. *Ned's Point*, east side of Mattapoissett Harbor, Massachusetts.

119. *Bird Island*, entrance to Sippican Harbor, Massachusetts.

120. *Wing's Neck*, entrance to Sandwich Harbor, Massachusetts.

The following-named light-stations require repairs to be made during the current and ensuing years :

60 and 61. *Cape Ann*, on Thatcher's Island, near Cape Ann, Massachusetts.

80. *Long Point*, on Long Point Shoal, entrance to Provincetown Harbor, Massachusetts.

81. *Mayo's Beach*, at the head of Wellfleet Bay, Massachusetts.

88 and 89. *Chatham*, west side of Chatham Harbor, Massachusetts.

91. *Monomoy Beach*, extremity of Cape Cod, Massachusetts.

110. *Nobsque Point*, east-southeast side of Wood's Hole Harbor, Massachusetts.

118. *Ned's Point*, east side of Mattapoissett Harbor, Massachusetts.

120. *Wing's Neck*, entrance to Sandwich Harbor, Massachusetts.

LIGHT-SHIPS.

During the past year three of the light-ships in this district have been run into by passing vessels, and have sustained more or less injury; and one, on the evening of November 17, 1873, was driven from her moorings by a gale, losing an anchor and cable.

90. *Pollock Rip*, off Chatham, Mass., was run into by an unknown vessel about the middle of September, 1873, and so much damaged as to

render it necessary to take her to New Bedford for repairs, which were completed at a cost of \$3,000.

92. *Shovelful, on Shovelful Shoal, off Chatham, Mass.*—This vessel is in good order, has met no disaster during the year, and has required no repairs.

93. *Handkerchief, on Handkerchief Shoal, in Nantucket Sound, Massachusetts.*—This vessel was run into on September 6, 1873, and damaged to a considerable extent, requiring repairs to the amount of \$1,200. On the night of November 17, 1873, she parted her chain in a heavy gale, losing an anchor and cable. Sail was made upon her, and she succeeded in reaching Hyannis Harbor in safety the following afternoon.

96. *Nantucket New South Shoals, twenty-one miles south-southeast from the island of Nantucket.*—Has required no repairs during the year, and is in good condition.

105. *Cross Rip, off Cross Rip Shoal, Nantucket Sound, Massachusetts.*—This light-ship was run into by a passing vessel, but the injuries sustained were so slight as to make it unnecessary for her to leave her station for repairs. She is now in good condition.

107. *Succonnesett, between Succonnesett and Eldridge Shoals, Nantucket Sound, Massachusetts.*—She has needed no repairs during the year, and is in good condition.

112. *Vineyard Sound, off Sow and Pigs Rocks, western entrance to Vineyard Sound, Massachusetts.*—This vessel has been extensively repaired during the year, at a cost of \$5,000, and is now in good condition.

113. *Hen and Chickens, western side of entrance to Buzzard's Bay, Massachusetts.*—No repairs have been necessary, and the vessel is in good order.

Reliefs Nos. 9 and 24.—Necessary repairs to these vessels have been made during the year, at cost of some \$2,000. They are ready for service.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

Cape Ann.—Twelve-inch steam-whistle.

Boston.—First-class Daboll air-trumpet.

Race Point.—Twelve-inch steam-whistle.

Cape Cod.—First-class Daboll air-trumpet.

Repairs more or less extensive have been made at each of the stations, and a duplicate signal furnished at Race Point.

An appropriation of \$10,000 was made at the last session of Congress for the purpose of placing fog-signals in the light-ships that mark the entrances to Vineyard Sound, Massachusetts. Plans are now being prepared, and the signals will be put in place as soon as possible.

DAY OR UNLIGHTED BEACONS.

Names and positions of the day or unlighted beacons in the second district :

Old Cock, Buzzard's Bay, Massachusetts.—Iron spindle 36 feet high, cage at top.

Egg Island, Buzzard's Bay, Massachusetts.—Granite cone with iron spindle and vane.

Range Beacon, Fairhaven, Mass.—Iron triangular pyramid, 40 feet high.

Cormorant Rocks, entrance to Mattapoissett Harbor, Buzzard's Bay, Massachusetts.

Lone Rocks, entrance to Wood's Hole, Massachusetts.—Iron spindle, cage at top.

Collier's Ledge, Centreville Harbor, Vineyard Sound, Massachusetts.—Granite base, iron spindle, ball and vane.

Great Rock, west of Point Gammon, Vineyard Sound, Massachusetts.—Iron spindle, cage at top.

Hyannis breakwater, Massachusetts.—Wooden spindle, four arms, cask on top.

Sunken pier, Bass River Bar, Massachusetts.—Wooden spindle, cask at top.

Spindle Rock, entrance to Edgartown Harbor, Massachusetts.—Iron spindle 12 feet high, cask at top surmounted by a spindle and vane.

Billingsgate Shoal, Massachusetts.—Old-site timber beacon with masts and slats.

Egg Island Rock, entrance to Wellfleet Harbor, Massachusetts.—Wooden spindle, cast at top.

Duxbury beacon, Massachusetts.—Square granite, and granite post at top.

Breakwater beacon, Plymouth Harbor, Massachusetts.—Square granite, with wooden spindle and cage.

Hogshead beacon, Plymouth Harbor, Massachusetts.—Iron spindle, with arm, cask, and cage at top.

North beacon, entrance to Scituate Harbor, Massachusetts.—Iron spindle, with two rounds.

South beacon, entrance Scituate Harbor, Massachusetts.—Iron spindle, with two lozenges.

Harding's Ledge, Boston Bay, Massachusetts.—A wrought-iron shaft 35 feet in length, 15 inches diameter at one end, and tapering to 5 inches at the other, has been erected on this ledge, at a point of 3 feet above low-water mark. The top of the shaft is $31\frac{1}{2}$ feet above the ledge, and bears a cast-iron ring 4 feet in diameter, set horizontally with 12 wooden pendants 5 feet in length attached to the rim. The whole structure is painted black.

Point Alderton, Boston Bay, Massachusetts.—Square granite pyramid with cone at top. For the protection of this beacon a quantity of heavy stones have been placed around its base.

False Spit, Boston Bay, Massachusetts.—Granite base with iron spindle and cage at top.

Spit beacon, Boston Bay, Massachusetts.—Square granite pyramid.

North Point of Deer Island, Boston Harbor, Massachusetts.—Wooden spar with board at top.

Nix's Mate, Boston Harbor, Massachusetts.—Square granite base, with octagonal wooden pyramid, black.

Great Fawn Bar, Boston Bay, Massachusetts.—Square granite base and granite cone, with iron spindle and cage at top.

Deer Island Point, Boston Bay, Massachusetts.—Square granite pyramid.

Bird Island, Boston Bay, Massachusetts.—Iron spindle, cage at top.

Sunken Island, Boston Bay, Massachusetts.—Granite base, with wooden spindle and cage at top.

Pig Rocks, Boston Bay, Massachusetts.—Granite pyramid, with wooden spindle and cage at top.

Half-tide Rock, entrance to Swampscot Harbor, Massachusetts.—Iron spindle, cask at top.

Cat Island, entrance to Salem Harbor, Massachusetts.—Wooden spindle, cask at top.

Marblehead Rock, entrance to Marblehead Harbor, Massachusetts.—Granite cone, wooden spindle.

Little Aquavitæ, entrance to Salem Harbor, Massachusetts.—Granite, wooden spindle, and cage at top.

Great Aquavitæ, entrance to Salem Harbor, Massachusetts.—Granite, wooden spindle, and cage at top.

Hardy's Rock, entrance to Salem Harbor, Massachusetts.—Wooden spindle, with two triangles at top.

Bowditch Beacon, entrance to Salem Harbor, Massachusetts.—Granite triangular pyramid, wooden spindle, and cage.

Halfway Rock, off Marblehead, Massachusetts.—Granite beacon, broken down.

Little Haste, entrance to Salem Harbor, Massachusetts.—Wooden mast, cask at top.

Abbott's Monument, entrance to Salem Harbor, Massachusetts.—Square granite, wooden spindle, and cask at top.

Monument Bar, entrance to Beverly Harbor, Massachusetts.—Square granite, wooden mast, cage at top.

Ram's Horn beacon, entrance to Beverly Harbor, Massachusetts.—Square granite, wooden mast.

Lobster Rock, Beverly Harbor, Massachusetts.—Stone, with wooden spindle.

Black Rock, Gloucester Harbor, Massachusetts.—Iron spindle; with cage at top.

Harbor Rock beacon, Gloucester Harbor, Massachusetts.—Iron spindle, with ball and cage at top.

Five-Pound Island beacon, Gloucester Harbor, Massachusetts.—Granite base, with iron spindle and ball at top.

Londoner, off Thatcher's Island, Cape Ann, Massachusetts.—Iron spindle, with cage at top.

Dry Salvages, off Cape Ann, Massachusetts.—A wooden tripod 55 feet high, and covered in one-third of the way from the top, has been erected on this place at a point 10 feet above high-water mark. It is painted red.

Lobster Rock, Annisquam Harbor, Massachusetts.—Square granite beacon.

Lane's Point, Annisquam Harbor, Massachusetts.—Square wooden beacon.

Point Neck Rocks, entrance to Essex Harbor, Massachusetts.—Iron spindle, with ball at top.

Black Rocks, Newburyport Harbor, Massachusetts.—Granite pier 15 feet square and 15 feet high, a wooden pyramid 15 feet square at the base, 35 feet high and painted red, has been erected on this pier.

North Pier, Newburyport Harbor, Massachusetts.—Wooden crib filled with stones.

South Pier, Newburyport Harbor, Massachusetts.—Wooden crib filled with stones.

Under the appropriation for "Day beacons in Maine and Massachusetts, 1873-'74," operations have been carried on during the past year at the following-named places:

Black Rocks, Newburyport Harbor, Massachusetts; completed.

Dry Salvages, off Cape Ann, Massachusetts; completed.

Harding's Ledge, Boston Bay, Massachusetts; completed.

Point Alderton, Boston Bay, Massachusetts; completed.

BUOYS.

Another small tender was last fall sent to this district, and the buoys which it had been found impossible to care for as well as desired, are now in their proper places and in good condition.

Fifty spar buoys, six iron buoys, and one spindle have been lost during the year.

DEPOTS.

Lovell's Island, Boston Harbor, Massachusetts.—It having been found necessary to abandon the depot at Cohasset, authority was granted by the War Department to use land on Lovell's Island belonging to the Government for depot purposes. Buoys and material will be moved from the former place as soon as the necessary preparations can be made. A one and a half story frame house, blacksmith-shop, and coalshed have been erected, the wharf repaired, and railway and cars for landing coal furnished.

Wood's Hole, Massachusetts.—Only slight repairs have been made at this place.

THIRD DISTRICT.

The third district extends from Gooseberry Point, Massachusetts, to include Squam Inlet, New Jersey, and embraces all the aids to navigation on the sea and sound coasts of Rhode Island, Connecticut, and New York, Narragansett and New York Bays, Providence and Hudson Rivers, Whitehall Narrows, and Lake Champlain.

Inspector.—Commodore Stephen D. Trenchard, United States Navy.

Engineer.—Col. I. C. Woodruff, Corps of Engineers, brevet brigadier-general, United States Army.

In this district there are—

Light-houses and lighted beacons.....	117
Day or unlighted beacons.....	39
Light-ships in position.....	6
Light-ships for relief.....	3
Fog-signals operated by steam or hot-air engines.....	9
Buoys actually in position.....	445
Buoys for relief and to supply losses.....	583
Steam-tenders for supply and for inspection, Putnam and Cactus.....	2
Steam-tender for engineer purposes, Mistletoe.....	1
Supply-steamer for supplying the light-houses of the Atlantic and Gulf coasts, Fern.....	1

The numbers preceding the names of stations correspond with the "Light-house list of the Atlantic, Gulf, and Pacific coasts and the northern and northwestern lakes of the United States," issued January 1, 1874.

122. *Beaver Tail light station, Rhode Island.*—Additional quarters are required at this station for the better accommodation of the assistant keepers. It is therefore recommended that an appropriation of \$8,000 for the purpose be made.

124. *Newport Harbor, Goat Island, Rhode Island.*—The fog-bell machine of this station has been changed in some material parts by improved machinery for striking the bell.

132. *Connecticut, Providence River, Rhode Island.*—The keeper's dwelling authorized to be built on the pier of the light, under the act of March 3, 1873, has been completed. The site of the old dwelling-house on Nayat Point has been placed under the charge of a custodian. The fog-bell, striking apparatus has been furnished with new and improved parts for its greater efficacy.

133. *Bullock's Point, Providence River, Rhode Island.*—The keeper's dwelling, &c., authorized by act of June 23, 1874, will be commenced as soon as the detailed working-plans are prepared and approved.

137. *Sassafras Point, Providence River, Rhode Island.*—The building for the use of the keeper of these lights, authorized by act of June 23, will be placed under construction as soon as detailed working-plans are prepared and approved.

138. *Point Judith, Rhode Island.*—The building of additional quarters at this station for the accommodation of the assistant keepers is rendered necessary by the recent establishment of a steam fog-signal. With this view the sum of \$8,000 has been estimated for the work, and it is recommended that amount be appropriated.

140. *Block Island, (southeasterly,) Rhode Island.*—The purchase for the site for this light-house was finally concluded, and a steam fog-signal (siren) in duplicate, except the boiler, erected under proper housing; a keeper and assistant-keeper were appointed to take charge of and operate the same. The signal is in operation. A cistern was built for furnishing water for the signals, and pipes laid for water-supply from an adjacent pond on the land of the Government. The pond, it is found by experience of the past year, must be revetted by a wall in order that it may collect and reserve a larger supply of water in anticipation of a season of drought. Contracts have been made for the dwelling and tower, and already the work has advanced to part of the first stories of these structures. The metal-work of the buildings and stairs has also been placed under contract, and the portion of the first story delivered on the island. The lantern, made under contract, has been completed, and is now in store ready to be delivered at the station when needed.

The expenses attending the purchase of the land at this site, district attorney's fees, and the connections with the water-supply, were somewhat greater than was anticipated. This, and the exorbitant cost of hauling the machinery of fog-signal, lumber, labor, &c., have drawn heavily on the appropriation for this station. The metal-work and lantern have to be delivered to the contractors for the dwelling and tower at the site, and the appropriation being all covered by the contracts, no funds remain available for the completion of the reservoir. The sum of \$4,500 is asked to meet expenses attending the same.

Montauk Point, New York.—The repairs authorized at this station by the appropriation act of June 10, 1872, have been completed.

143. *Stonington Harbor, Connecticut.*—The general repairs authorized by the act of June 23, 1874, will be undertaken at an early day.

147. *New London Harbor, Connecticut.*—The second class fog-signal authorized at this station under the act of March 3, 1873, has been completed and is now in operation.

149. *Race Rock, Long Island Sound, New York.*—The work at this station continued until the month of September, 1873, when all active operation ceased. The contractor reported the foundation so far completed as to be ready for the placing of the iron band to be filled with concrete, and at the same time submitted a statement of the amount of riprap stone removed from the centre of the island. This statement the engineer of the district considered in excess of what he had computed as necessary or possible to be removed. After some correspondence upon the subject, the committee on engineering of the board, the contractor, and the engineer of the district, proceeded, to the station, when a survey of the work was made, the amount removed determined, and the matter adjusted. Since the settlement of the above question the work has proceeded with the view of preparing the bed for laying the concrete.

The necessary removal of remaining stones that interfered with the placing of the iron band, 69 feet in diameter, has been completed, and the band placed. Material of the various kinds for the manufacture of the concrete in large quantities on the island has been assembled, and tests have been made of all to insure a compliance with the terms of contract. The contractor has erected a shanty on the work for the accommodation of his workmen, &c., and it is hoped he may now push his work forward with more energy and means and equipments than he has heretofore employed.

150. *Little Gull Island, Long Island Sound, New York.*—The completion of the landing at this station, for which Congress made an appropriation in the act of June 23, 1874, will be undertaken without delay.

155. *Saybrook, Lynde Point, Connecticut.*—The repairs and rebuilding of the fog-bell frame, &c., at this station, authorized by the act of June 23, 1874, will be undertaken at once.

161. *Faulkner's Island, Long Island Sound, Connecticut.*—In the last two annual reports an appropriation has been asked for this station of \$2,500, for protection of the bank, which is gradually wearing away from the effects of the sea. A special report, submitting petitions from various steamship companies and others interested in the navigation of the Sound, was received by the board during last spring, asking that a powerful fog-signal be established at this station, where many vessels have been wrecked; reference is made to a recommendation in the annual report for the year ending June 30, 1871, for the erection of a signal at this station. The recommendation is now submitted, and an appropriation of \$5,000 asked for the purpose, which sum, with the \$2,500 for the protection of the bank, is embraced in the estimates, or \$7,500 in the aggregate.

164. *Southwest Ledge, New Haven Harbor, Connecticut.*—Owing to a severe storm last winter, during which the work on the tubular foundation was greatly damaged, the operations were abandoned, except the continuing of the delivery of stone for the riprap which is to protect the foundation. Seven thousand tons of stone have so far been delivered. The stones which were rolled into the ring during the storm, and interfere with the laying of the stone ring on which the iron tube is to rest, have been removed and the stone laid. The placing of the tube will shortly be resumed.

165. *Stratford Point, Connecticut.*—It is stated in the last two annual reports that "the buildings of this station are very old, and unfit for occupation." They should be rebuilt, and an estimate for a suitable dwelling is submitted. It is recommended that the amount of \$15,000 be appropriated, as the work is urgently needed.

167. *Stratford Shoal, Middle Ground, Long Island Sound, New York.*—The riprap ring within which the foundation for this light-house is to be placed has been completed, and plans for the pier have been approved. The work will be commenced as soon as working-plans are prepared. The plan now approved consists of a granite pier, backed with concrete. The sum of \$50,000 is asked for the completion of the work on the plan modified as above.

169. *Bridgeport Harbor, Connecticut.*—The fog-bell apparatus at this station has been improved by the addition of a new part to the machine of improved pattern.

171. *Penfield Reef, Connecticut.*—The dwelling and tower of this station have been satisfactorily completed, and the light was exhibited the first time on January 16, 1874. A fog-bell, struck by machinery, has been established at this station.

173. *Eaton's Neck, New York.*—Various improvements in the station, and better facilities for securing a sufficient supply of water for operating the steam fog-signal at this important station have been made during the year. An appropriation of \$8,000 is asked for additional accommodations for an assistant keeper, made necessary by the establishment of the steam fog-signal.

174. *Lloyd's Harbor, New York.*—The work of protecting the site from the abrasion of the sea under the appropriation of June 23, 1874, will be undertaken at the earliest possible time.

— *Cold Spring Harbor, Long Island, New York.*—A petition having been made to Congress for erection of a light in Cold Spring Harbor, Oyster Bay, Long Island, the matter was referred for examination and report to the inspector and engineer of the district. A personal examination was made of the locality, and a special joint report submitted, recommending two range-lights on the mainland, for which an appropriation of \$20,000 is asked.

177. *Sand's Point, New York.*—The repairs authorized by act of June 10, 1872, for this station have been completed.

178. *Hart Island, New York.*—It having been ascertained that no patent to the site selected for this light could be granted to the United States by the State, it was decided to change the location of the light to the "Stepping Stones," distant about one mile, and which would subserve the purpose required of the light fully as well as the first location. The latter site involving no question of riparian ownership, no difficulty will be experienced in erecting the structure. Cession of jurisdiction from the State of New York having been obtained over the site of the "Stepping Stones," and Congress having authorized the change of location of the light, the erection of this much-needed aid to navigation will be commenced at an early day.

179. *Throgg's Neck, New York.*—The keeper's dwelling is greatly in need of repairs, the sills of the house entirely decayed, causing unequal settling, the doors and windows are all out of position, the plastering of the house broken down, &c. The repairs will be quite extensive, and doubt is felt as to the propriety of the expenditure of a large sum for repairs of so old a building. It would seem to be more judicious to build a new dwelling, the estimate for which is submitted—\$8,000.

182. *Great West Bay, New York.*—The repairs authorized at this station under the appropriation of June 10, 1872, have been completed.

183. *Fire Island, New York.*—The repairs at this station, authorized under the act of June 10, 1872, have been completed, and the station placed in good condition.

185 and 186. *Highlands of Navesink, New Jersey.*—The fencing, grading of grounds, and some repairs, needed at this station, will be undertaken at once, under the authority of the act appropriating funds therefor of June 23, 1874.

188. *East beacon, Sandy Hook, New Jersey.*—The several brush jetties built for protecting this station from the encroachment of the sea, which at one time threatened its destruction, have proved very beneficial in arresting and collecting the sand.

189. *West beacon, Sandy Hook, New Jersey.*—The recommendation contained in last year's report for an appropriation of \$6,000 for rebuilding the crib-work at this station is renewed, and the estimate submitted.

190. *Conover beacon, south shore, Sandy Hook Bay, New Jersey.*—The recommendation for rebuilding the wooden tower at this station, which is very much decayed, is urgently renewed, and an estimate of \$4,000

submitted. Upon a request from the board of pilots' commissioners, there were erected at this station and at Chapel Hill Beacon day-marks or screens, composed of large plank frames, painted black, for use in distinguishing these stations in winter when the ground is covered with snow. These were erected at each station, flanking the dwelling on either side.

194. *Elm Tree beacon and range lights, Staten Island, New York.*—This station needs essential repairs and renovations, and an estimate is accordingly made of \$4,500.

196. *Princess Bay, Staten Island, New York.*—The protection sea-wall at this station has been entirely completed, including the jetties, &c.

198. *Fort Tompkins, Staten Island, New York.*—The new dwelling and tower at this station have been completed, and was lighted for the first time on December 20, 1873. The old tower and keeper's dwelling have been removed.

203. *Passaic light, Newark Bay, New Jersey.*—The fog-bell at this station is at present struck by hand, which precludes efficient service during fogs. A Stevens striking-apparatus of improved pattern has therefore been purchased, and will be placed at the station at an early day.

210. *Hudson City, Hudson River, New York.*—The pile foundation and granite pier for this light house have been completed, and the contractor for the dwelling-house and tower has carried his work forward to the completion of the first story and assembling of the material for the remainder of the work. The lantern has been made under contract, and delivered at the station.

214-225. *Hudson River Beacons, on the Upper Hudson, New York.*—The portable beacons were removed toward the close of navigation and stored, stake lights being substituted for them till the close of navigation on the Hudson. The repairs required, more or less extensive at all the sites, were attended to, and on the opening of navigation in May the beacons were replaced.

467-483. *Whitehall Narrows, Lake Champlain.*

469, 470. *Beacons Nos. 3 and 4, in Whitehall Narrows.*—The piers of these two beacons are built, and the lights are shown from stakes. It is recommended that portable beacons be erected on the piers similar to others in the Narrows, and that the sum of \$1,600 be appropriated for the purpose.

485. *Split Rock, Lake Champlain, New York.*—The dwelling at this station is in a state of decay, and needs rebuilding. It is of poor construction, and unfit for the climate of this latitude, where the severe and long winters demand houses substantially built. To repair the present dwelling would cost as much as the building is worth. It is, therefore, recommended that an appropriation of \$5,000 be made to rebuild it.

486. *Juniper Island, Lake Champlain, Vermont.*—The work on the bell-frame and repairs of this station authorized by the act of June 23, 1874, will be undertaken without delay.

487 & 488. *Burlington breakwater beacons, Vermont.*—The dwelling-house for the keeper provided for in the appropriation of March 3, 1871, has not been built in consequence of the continual work in extending breakwaters. The breakwater, it is understood, will not be further extended for the present, and a plan has been submitted for placing the dwelling-house somewhere between the two beacons. This plan has been approved, and Congress having re-appropriated the funds, the work will be commenced this season. The beacons will be moved at the earliest day to the ends of the breakwater.

489. *Colchester Reef, Lake Champlain, Vermont.*—The protection of the

foundation of this structure by an enrockment of stone will be commenced at once under the authority of the act of Congress of June 23, 1874, appropriating \$5,000 therefor.

490. *Bluff Point, Valcour Island, Lake Champlain, New York.*—This light has been completed, and was lighted for the first time on the opening of navigation in the spring of 1874. The building is of blue limestone, identical in construction to that at Barber's Point. The work throughout has been well done, and the station is one of the best on Lake Champlain. The site of the light is a high bluff, and the supplies, &c., must be landed in a little bay to the eastward, which right is secured to the Government in the deed. A roadway to this bay is very much needed, as it is almost impossible to get supplies from the landing to the station. To meet this want, an estimate of \$1,000 is submitted.

REPAIRS.

At each of the following stations in the third district, repairs, more or less extensive, have been made during the year:

- 122. *Beaver Tail, Rhode Island.*
- 124. *Newport Harbor, Rhode Island.*
- 127. *Poplar Point, Rhode Island.*
- 127. *Muscle Bed, Rhode Island.*
- 131. *Warwick, Rhode Island.*
- 133. *Bullock's Point, Rhode Island.*
- 134. *Sabins Point, Rhode Island.*
- 135. *Pumham Rock, Rhode Island.*
- 138. *Point Judith, Rhode Island.*
- 142. *Montauk Point, New York.*
- 147. *New London, Connecticut.*
- 150. *Little Gull Island, New York.*
- 151. *Gardiner's Island, New York.*
- 152. *Plum Island, New York.*
- 153. *Long Beach Bar, New York.*
- 155. *Saybrook, Connecticut.*
- 156. *Calves' Island, Connecticut.*
- 157. *Brockway's Reach, Connecticut.*
- 158. *Devil's Wharf, Connecticut.*
- 160. *Horton's Point, Connecticut.*
- 161. *Faulkner's Island, Connecticut.*
- 162. *New Haven, Connecticut.*
- 165. *Stratford Point, Connecticut.*
- 168. *Old Field Point, New York.*
- 169. *Bridgeport, Connecticut.*
- 170. *Black Rock, Connecticut.*
- 172. *Norwalk Island, Connecticut.*
- 173. *Eaton's Neck, New York.*
- 174. *Lloyd's Harbor, New York.*
- 175. *Great Captain's Island, New York.*
- 176. *Execution Rock, New York.*
- 177. *Sand's Point, New York.*
- 179. *Throgg's Neck, New York.*
- 182. *Great West Bay, New York.*
- 183. *Fire Island, New York.*
- 185 & 186. *Highlands of Navesink, New Jersey.*
- 187. *Sandy Hook, New Jersey.*
- 188. *East Beacon, Sandy Hook, New Jersey.*
- 189. *West Beacon, Sandy Hook, New Jersey.*
- 190. *Conover Beacon, New Jersey.*

- 191. *Chapel Hill*, New Jersey.
- 193. *Waackaack*, New Jersey.
- 194. *Elm Tree Beacon*, New York.
- 196. *Princess Bay*, New York.
- 199. *Robbins' Reef*, New York.
- 200. *Fort Columbus*, New York Harbor.
- 201. *Bergen Point*, New Jersey.
- 205. *Stony Point*, New York.
- 208. *Rondout*, New York.
- 209. *Saugerties*, New York.
- 211. *Four Mile Point*, New York.
- 213. *Stuyvesant*, New York.
- 214-225. *Hudson River beacons*, New York.
- 467-482. *Whitehall Narrows*, New York and Vermont.
- 483. *Crown Point*, New York.
- 484. *Barber's Point*, New York.
- 485. *Split Rock*, New York.
- 486. *Juniper Island*, Vermont.
- 489. *Colchester Reef*, Vermont.
- 491 & 492. *Plattsburgh beacons*, New York.
- 494. *Pointe au Roche*, New York.
- 495. *Isle la Motte*, Vermont.
- 496. *Windmill Point*, New York.

The following-named stations in the district require repairs or renovations to be made during the current or ensuing year :

- 122. *Beaver Tail*, Rhode Island.
- 138. *Point Judith*, Rhode Island.
- 143. *Stonington*, Connecticut.
- 146. *North Dumpling*, Connecticut.
- 150. *Little Gull Island*, New York.
- 155. *Saybrook*, Connecticut.
- 162. *New Haven*, Connecticut.
- 169. *Bridgeport*, Connecticut.
- 172. *Norwalk Island*, Connecticut.
- 173. *Eaton's Neck*, New York.
- 174. *Lloyd's Harbor*, New York.
- 176. *Execution Rocks*, New York.
- 185 & 186. *Highlands of Navesink*, New Jersey.
- 187. *Sandy Hook*, New Jersey.
- 189. *West Beacon*, Sandy Hook, New Jersey.
- 190. *Conover Beacon*, New Jersey.
- 194. *Elm Tree*, New York.
- 196. *Princess Bay*, New York.
- 203. *Passaic*, New Jersey.
- 207. *Esopus Meadows*, New York.
- 484. *Barber's Point*, New York.
- 485. *Split Rock*, New York.
- 486. *Juniper Island*, Vermont.
- 487 & 488. *Burlington Beacons*, Vermont.
- 489. *Colchester Reef*, Vermont.
- 494. *Pointe au Roche*, New York.
- 496. *Windmill Point*, New York.

LIGHT SHIPS.

121. *Brenton's Reef*, No. 11, off *Brenton's Reef*, entrance to *Newport Harbor*, Rhode Island.—Two years ago this vessel was temporarily repaired in New London, the intention being to thoroughly repair her this

year. As frame and plank are quite decayed, a thorough overhauling is necessary, and to put her in a condition of complete repair the sum of \$15,000 will be required.

144. *Eel Grass Shoal, off Mystic, Connecticut, in Fisher's Island Sound.*—This vessel was slightly damaged by collision. This and other defects have been repaired.

148. *Bartlett's Reef, off New London, Connecticut, in Long Island Sound.*—This vessel has been repaired with a new rail, white-pine deck, fenders, caulking, painting, &c., at a cost of \$3,556.23, and is now in good condition.

159. *Cornfield Point, Long Island Sound, off the mouth of the Connecticut River.*—This vessel was brought in for repairs, and is now lying at New London. She will require extensive repairs, at an estimated cost of \$8,000.

166. *Stratford Shoal, off Stratford Point, on Middle Ground, Long Island Sound.*—This vessel during the winter was dragged from her moorings by the ice, and her metal cut through. The damage has been repaired, and other defects attended to, at a cost of \$449.30.

181. *Sandy Hook No. 16, off entrance to New York Bay, six miles from Sandy Hook and Highlands of Navesink lights.*—This vessel has just been repaired with a new deck, top-sides thoroughly re-caulked, a new bowsprit, and several lesser matters of renovation, at a cost of \$2,500. She is now in good condition for service and will soon be returned to her station. Five hundred dollars of the cost of repair will be paid by the New York and Charleston Steamship Company, the steamer Charleston having collided with the light-ship and damaged her to that amount.

Relief Light-vessel No. 17.—This vessel is at present stationed at Cornfield Point. During the year she has had very extensive repairs. New rail, stanchions, bilge-keels, wire-rigging, hawse-pipes, &c., at a cost of \$2,472.19. She is in good condition for service as a relief.

Relief Light-vessel No. 20.—This vessel during the year has had her deck and top-sides caulked, and repairs of rail and deck, at a cost of \$1,067.16. At present she is doing duty on the Sandy Hook station, and is in fine condition.

Relief Light-vessel No. 23.—Since last report this vessel has been caulked, sparred, rigged, altered, and repaired generally, at a cost of \$5,347.10. She is now in fine condition for service, and will be put on the "Wreck of the Scotland Station" on or about the 10th of September, 1874.

An appropriation of \$40,000 was made at the last session of Congress for placing a light-ship upon the station known as the wreck of the Scotland, entrance to New York Bay. Plans will be prepared and the necessary steps taken without needless delay, for building a light-vessel for the permanent occupancy of the station.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

122. *Beaver Tail, Rhode Island.*—A first-class Daboll trumpet, operated by 24 inch Ericsson hot-air engine, (duplicate.)

138. *Point Judith, Rhode Island.*—First-class steam siren, (duplicate.)

140. *Block Island, (southeasterly), Rhode Island.*—First-class steam siren, (duplicate.)

142. *Montauk Point, Long Island, New York.*—First-class Daboll trumpet, operated by 24 inch Ericsson hot-air engine, (duplicate.)

147. *New London, Connecticut.*—Second-class Daboll trumpet, operated by 18-inch Ericsson hot-air engine, (duplicate.)

150. *Little Gull Island, New York.*—Second-class steam siren, (duplicate.)

173. *Eaton's Neck, New York.*—Second-class steam siren, (duplicate.)
 176. *Execution Rocks, New York.*—Third-class Daboll trumpet, operated by 18-inch Ericsson hot-air engine, (duplicate.)

188. *Sandy Hook, entrance to New York Harbor.*—First-class steam siren, (duplicate.)

The repairs required at those signals which were operating at the beginning of the year have been slight. The only steam-signal which has within this period been established is that at Block Island, which was put in operation upon the 1st of January last and has performed perfectly.

A scheme for applying the steam-whistle to light-ships has nearly been completed. An appropriation having been made at last session of Congress for a steam-signal on a light-ship in Long Island Sound, the work will be undertaken at an early day.

DAY OR UNLIGHTED BEACONS.

1. *East Lime Rock, near Newport, Rhode Island.*—A granite structure, surmounted by a spindle and a cage in the shape of a keg.

2. *South Point, Rose Island, Narragansett Bay, Rhode Island.*—A granite structure, surmounted by a spindle and a cage, keg-shaped.

3. *Half-way Rock, three-fourths of a mile southward of Prudence Island, Narragansett Bay, Rhode Island.*—A spindle and square cage.

4. *Pawtucket, Narragansett Bay, Rhode Island.*—A stone tower, surmounted by a black ball.

5. *Punham, Providence River, Rhode Island.*—A stone tower, surmounted by a vane and black ball.

6. *Borden's Flats, opposite Fall River, Massachusetts.*—A granite structure, surmounted by an iron spindle and cage.

7. *Castle Island, near north end of Hog Island, Bristol Harbor, Rhode Island.*—A stone tower surmounted by a red ball.

8. *Allen's Rock, Warren River, Massachusetts.*—A stone tower surmounted by an iron pointer.

9. *Warwick, entrance to Greenwich Harbor, between Warwick Neck and Pojack Point, Rhode Island.*—An iron spindle with square wooden cage.

10. *White Rock, entrance to Wickford Harbor, Rhode Island.*—A granite structure, with iron spindle and square cage.

11. *Watch Hill, Rhode Island, entrance to Fisher's Island Sound, southwest by south from Watch Hill light-house, and distant three-fourths of a mile.*—An iron spindle, upon a rock which is bare at low water, marked by square cage.

12. *Sugar Reef, Connecticut, entrance to Fisher's Island Sound.*—An iron spindle with a cage in the form of a cone.

13. *East or Catumb Reef, Connecticut, entrance to Fisher's Island Sound, by Lord's Channel, one and one-fourth mile east of east point of Fisher's Island.*—An iron spindle with square cage.

14. *West or Wicopesset Rock, Connecticut, entrance to Fisher's Island Sound, by Lord's Channel, northwest of East or Catumb Reef, two-thirds of a mile.*—An iron spindle with square cage.

15. *Latimer's Reef, Fisher's Island Sound, Connecticut, one mile northwest of east point of Fisher's Island, and three-fourths of a mile southeast of Eel-Grass Shoal light-ship.*—An iron spindle with square cage.

16. *Ellis Reef, Fisher's Island Sound, Connecticut, three-fourths of a mile northwest of Eel-Grass light-ship.*—An iron spindle with square cage.

17. *Ram Island, Fisher's Island Sound, Connecticut, one-half mile southeast of Ram Island.*—An iron spindle with square cage.

18. *Crook, Mystic River, Connecticut.*—A granite structure surmounted by a spindle and a keg.

19. *Whale Rock, (spindle on the Whale,) entrance to Mystic River, Connecticut.*—An iron spindle with square cage.

20. *Groton Long Point, Connecticut, Fisher's Island Sound.*—An iron spindle with a cage in the form of an inverted cone.

21. *Sea Flower, Fisher's Island Sound, Connecticut.*—A granite structure, surmounted by an iron spindle and cage.

22. *Black Ledge, entrance to New London Harbor, Connecticut.*—A granite structure surmounted by a spindle and a cage in the shape of two cones, connected at the vertices.

23. *Saybrook, Connecticut, entrance to Connecticut River.*—A granite structure surmounted by a globe.

24. *Hen and Chickens, Long Island Sound, Connecticut, southwest of Cornfield Point one mile.*—An iron spindle with a square cage.

25. *Branford Reef, Long Island Sound, Connecticut.*—A granite tower with iron shaft and ball.

26. *Quixie's Ledge, entrance to New Haven Harbor, Connecticut.*—An iron spindle with a cask. It stands on a rock which is bare at half-tide.

27. *Stratford, Connecticut, entrance to Stratford River.*—A granite structure with shaft and ball.

28. *Bridgeport, outer entrance to harbor of Bridgeport, Connecticut.*—A wooden pyramid with a spar and cask.

29. *Bridgeport, inner entrance to harbor of Bridgeport, Connecticut.*—A wooden pyramid.

30. *Black Rock, or Huncher, west side of entrance to Black Rock Harbor, Connecticut.*—An iron pile-structure with a large cage.

31. *Southport, Connecticut.*—A granite structure with iron shaft and ball.

32. *Southport breakwater, Connecticut.*—A granite structure with iron shaft and ball.

33. *Norwalk, Connecticut, entrance to the harbor of Norwalk.*—A granite structure with iron shaft and cage.

34. *Great Reef, off Norwalk Island, Connecticut.*—An iron socket, wooden shaft, with a cage.

35. *Success Rock, near Sand's Point, New York.*—An iron shaft with conical cage.

36. *Sand's Spit, Sag Harbor, New York.*—A granite structure.

37. *Oyster Pond Point, Plum Gut, entrance to Gardiner's Bay, New York.*—A granite structure with iron shaft and square cage.

38. *Romer Shoal, Swash Channel, New York Bay.*—A granite structure, in the form of a frustum of a cone, with a mast and square cage.

39. *Mill Reef, Killbuckuhl, opposite New Brighton Landing, New York.*—A sheet-iron beacon filled with concrete, secured to granite base. It bears an iron shaft and cage.

BUOYS.

The buoyage of the district is in good order, the buoys having been changed twice during the year. Forty-six buoys of all kinds were lost during the year.

LIGHT-HOUSE DEPOT, STATEN ISLAND, NEW YORK.

The grading of the grounds and general repairs of buildings, &c., have been continued. Some necessary drainage has also been attended to.

Hose-carriage and suitable hose-pipe, in lengths sufficient to reach from the docks to any of the buildings of the depot, have been provided in case of fire.

An elevator of approved pattern has been introduced into the lamp-shop building, saving labor, time, and expense in the taking in and out of the building cases of lenses and illuminating apparatus, &c. An emery-wheel grinder has been erected in the lamp-shop for finishing work, which, under the old system of doing it by hand, consumed much time. The plan originally contemplated for the introduction of a foundry in the lamp-shop building for the necessary brass castings required in the manufactures at this depot, has been carried out, and a good furnace is now provided for the purpose.

During the year the lands adjoining the depot on the south have been sold to parties who have now nearly completed a system of improvement along the water-front, consisting of extensive bulk-heads and docks, where from fifty to sixty ships may be accommodated with wharfage. Buildings for the public stores have been commenced. In making these improvements, the land has been graded down to 7 or 8 feet below the former level, where it joins the depot lands. This involved heavy grading and change of the line of roadway in the depot lands, particularly in the south and southeast portions, and changes will yet have to be made depending in extent upon the completion of the improvements on the lands adjoining. To meet expenses of these changes an estimate is submitted of \$10,000, while the recommendations submitted in the annual report of last year for \$30,000 for commencing the enlargement of the basin and renovating wharves, &c., and for brick addition to oil-shed, &c., \$20,000, are urgently renewed, and estimates included. Total amount therefor required is \$60,000.

DEPOT, NEW LONDON, CONN.

During the year there has been purchased a water-lot at New London, Conn., adjoining the present Government wharf at that place, which will afford increased facilities to the vessels of the Light-House Establishment for coaling, taking on supplies, &c.

Lens apparatus received from France, and delivered from light-house depot, Staten Island; also number of cases containing the same, from July 1, 1873, to June 30, 1874.

	First order.	Second order.	Third order.	Three and one-half order.	Fourth order.	Fifth order.	Sixth order.	Steamer lenses.	Pressed lenses.	Canal lenses.	Lamps.	Total.
Received	2	2	1	1	2	...	1	...	...	...	4	13
Delivered	3	1	2	2	6	5	6	...	...	...	2	27
Total	5	3	3	3	8	5	7	...	...	...	6	40
Cases received	54	43	16	10	28	...	12	...	...	...	7	170
Cases delivered	108	28	41	28	30	13	26	...	...	...	12	286
Total cases	162	71	57	38	58	13	38	...	...	...	19	456

List of boxes, barrels, bundles, packages, pans, cases, &c., received at, and shipped from, light-house depot, Staten Island, from July 1, 1873, to June 30, 1874.

	Boxes.	Barrels.	Packages.	Total.
Received	2, 475	3, 603	4, 893	10, 971
Delivered	2, 751	3, 474	6, 813	13, 038
Total	5, 226	7, 077	11, 706	24, 009

Buoys and appendages received at and shipped from light-house depot, Staten Island, from July 1, 1873, to June 30, 1874.

	Can-buoys.			Nun-buoys.				Sandries.				Ballast and balls.		
	First class.	Second class.	Third class.	First class.	Second class.	Third class.		First class.	Second class.	Third class.	Stone.	First class.	Second class.	Third class.
Received	41	40	....	41	40	....	114	60	60	60	180	....	....	....
Delivered .....	....	15	....	....	5	....	....	....	....	....	105	....	2	17
Total	41	55	....	41	45	....	114	60	60	60	285	....	2	17

List of articles manufactured and repaired in the lamp-shop at light-house depot, Staten Island, from July 1, 1873, to June 30, 1874.

	Lenses.	Lamps.	Lamp - burn- ers.	Miscellaneous articles.	Total.
Manufactured	1	213	223	1, 262	1, 699
Repaired	20	118	99	425	662
Total	21	331	322	1, 687	2, 361

FOURTH DISTRICT.

The fourth light-house district extends from Squam Inlet, New Jersey, to and including Metomkin Inlet, Virginia. It includes the sea-coast of New Jersey below the highlands of Navesink, the bay coasts of New Jersey and Delaware, the sea-coasts of Delaware and Maryland, and part of the sea-coast of Virginia.

Inspector.—Capt. Thomas G. Corbin, United States Navy, until January 10, 1874; Commander George B. White, United States Navy, present inspector.

Engineer.—Lieut. Col. W. F. Reynolds, Corps of Engineers, brevet brigadier-general, United States Army.

In this district there are :

Light-houses and lighted beacons.....	20
Light-ships, (in position).....	2
Light-ships, (for relief).....	1
Fog-signals operated by steam or hot-air engines.....	0
Day or unlighted beacons.....	0
Buoys actually in position.....	111
Snare buoys for relief and to supply losses.....	94
Tenders (steam) for inspection, Violet.....	1
Tenders (steam) for construction and repairs, Rose.....	1

The numbers preceding the names of stations correspond with those of the "Light-house list of the Atlantic, Gulf, and Pacific coasts of the United States," issued January 1, 1874.

LIGHT-HOUSES AND LIGHTED BEACONS.

226. *Barnegat, sea-coast of New Jersey.*—The semi-monthly measurements along the beach near the light-house have been continued, and no important changes of the water-lines are apparent, the works for protecting the beach having effected the object of their construction. The changes of the position of the sand-hill, north of the dwelling, are very marked. The store-house is covered by drifting sand and needs removing; the plank platform between the tower and dwelling must be renewed. The dwelling outside and in should be painted, and a porch roof should be placed over the back doors, and call-bells provided. Estimated cost of repairs \$1,200.

227. *Tucker's Beach light-station, New Jersey.*—This station has two keepers. The dwelling is a one-story brick building; outside dimensions, 35 by 20 feet, containing but two rooms, beside the attic; there is a small, detached frame kitchen. The accommodations for the keepers are entirely inadequate; the house should be remodeled entirely and enlarged, or a new one built. This station needs a new boat-house, and the buoy-shed, now some eight miles off, and often inaccessible, should be removed to the light-house site. For rebuilding keeper's dwelling and erecting buoy-shed and boat-house, an appropriation of \$10,000 is asked.

228. *Absecom light-station.*—The semi-monthly measurements of the beach near this station have been continued throughout the year. They show no important changes. New storm-doors have been placed on the dwelling, which have proved of great service; the lot has been graded and put in order; a Driven force-pump has been placed in the grounds, which furnishes an abundant supply of water.

229. *Hereford Inlet light station.*—A new structure, which was finished on the 16th of April last. The light was first exhibited, in accordance with "Notice to Mariners," on the 11th of May. A boat-house has been built, and boat furnished. The grounds around the building cleared up and graded.

232. *Cape Henlopen light-station, Delaware.*—The tower needs repointing, the dwelling should be painted outside and in, the pavement around the dwelling should be repaired, and call-bells or speaking-tubes, for calling relief, should be provided. Estimated cost of repairs, \$500.

233. *Cape Henlopen beacon light-station.*—The water-tank and floor in one room need repairs, and eastern side of the house, which leaks during storms, should be shingled; the house, outside and in, needs painting. Estimated cost of repairs, \$600.

234. *Delaware breakwater light-station.*—A special appropriation of

\$600, made at the last session of Congress, will make all repairs needed at this station.

235. *Mispillion Creek light-station*.—A special appropriation of \$5,000 was made at the last session of Congress "for the erection of keeper's dwelling" at this station. Designs have been prepared for additions to the present structure, and the work will be commenced at once.

236. *Brandycwine Shoal light-station*.—The plank platform over the iron-pile ice-fender at this station having been exposed to the weather for seventeen years, was found too much decayed to be safe or to be repaired. It has been entirely renewed. A new cedar water-tank has been placed in the building, instead of the one of iron, entirely destroyed by rust after twenty-four years' service. The shelter over the fog-signal has been renewed; new boat-davits and a small store-house have been built on platform, and some minor repairs made to the dwelling, which has been painted inside and out.

237. *Maurice River light-station*.—All the windows in dwelling need overhauling, and a new oil-room should be built, the oil now being kept in the kitchen. The wooden water-tank in cellar, after twenty-five years' service, is decayed, and should be replaced by one of brick. Estimated cost of repairs, \$700.

239. *Cross Ledge light-station*.—Bids for the erection of foundation pier for this work were invited by advertisement on the 13th of June. Owing to informality in the two lowest bids all were rejected by the board, and bids for the work were again invited June 30. Before the contract was made the question of title and jurisdiction were raised and all operations have been suspended until they can be settled; should this be done in season the foundation will be laid in the fall.

240. *Mahon's River light-station*.—The monthly measurements of marsh show that the abrasion is less rapid than formerly, though still going on. The building will probably stand during the coming winter. A special appropriation of \$15,000 was made during the last session of Congress for a new structure on a more secure site. A design for the new structure has been prepared, and the work will be taken in hand without unnecessary delay.

241. *Ship John Shoal light-station*.—Bids for the iron for cylindrical foundation of this structure were received on the 8th of June, after public advertisement. The iron is nearly ready for delivery. Arrangements were in progress for putting down pile foundation and building a temporary platform to aid in construction, when the questions of title and jurisdiction were raised and all work suspended. It is hoped that these difficulties can be overcome in time to put down the foundation and exhibit a temporary light from it the present season.

242. *Cohansey light-station*.—A special appropriation of \$400 was made during the last session of Congress for a new boat-house at this station, which will be built. The building needs thorough overhauling and renovating to the extent of leaving little of the present building but the walls, which are passably good; for this purpose an appropriation of \$8,000 is asked.

244. *Reedy Island light-station*.—A special appropriation of \$20,000 was made during the last session of Congress for rebuilding the structure at this station. The work will be commenced at an early day.

245. *Pea Patch light-station*.—The erection of this structure has been suspended, as it is believed that the range-lights proposed for guiding vessels past Bulkhead Shoal will render a light at this point unnecessary.

246. *Bulkhead Shoal light-station*.—An appropriation of \$25,000 was made at the last session of Congress for range-lights to guide past Bulk-

head Shoal, and the previous appropriation of \$50,000 for a light on Bulkhead Shoal made available for the same purpose. A survey has been made, and the location of the range-lights fixed. The necessary steps to secure title to the site and cession of jurisdiction have been taken.

247. *Christiana light-station*.—A platform 50 by 150 feet has been built for buoys. It is placed on the stone piers, which rest on grillage below water on the top of piles. The dock between the wharves has been dredged out to the depth of 6 feet of low water, and the soil deposited inside of the river-bank.

REPAIRS.

At each of the following-named light-stations there have been repairs and renovations more or less extensive since the last annual report.

226. *Barnegat*, New Jersey, Barnegat Inlet.

227. *Tucker's Beach*, New Jersey, Little Egg Harbor Inlet.

228. *Absecom*, New Jersey, Absecom Inlet.

231. *Cape May*, New Jersey, entrance to Delaware Bay.

234. *Delaware Breakwater*, entrance to Delaware Bay, Delaware.

235. *Mispillion Creek*, Delaware, entrance to Mispillion Creek.

236. *Brandywine Shoal*, Delaware Bay.

244. *Reedy Island*, Delaware, Delaware Bay.

247. *Christiana*, Delaware, entrance to Christiana River.

249. *Fenwick's Island*, Delaware, coast of Delaware.

The following-named light-stations require repairs more or less extensive during the ensuing year:

226. *Barnegat*, New Jersey, Barnegat Inlet.

227. *Tucker's Beach*, New Jersey, Little Egg Harbor Inlet.

231. *Cape May*, New Jersey, entrance to Delaware Bay.

232. *Cape Henlopen*, Delaware, entrance to Delaware Bay.

233. *Cape Henlopen beacon*, Delaware, entrance to Delaware Bay.

235. *Mispillion Creek*, Delaware, mouth of Mispillion Creek.

237. *Maurice River*, New Jersey, mouth of Maurice River.

238. *Egg Island*, New Jersey, Delaware Bay.

242. *Cohansey*, New Jersey, Delaware Bay.

243. *Bombay Hook*, Delaware, Delaware Bay.

247. *Christiana*, Delaware, Delaware River.

248. *Fort Mifflin*, Pennsylvania, Delaware River.

249. *Fenwick's Island*, Delaware, coast of Delaware.

250. *Assateague*, coast of Virginia.

LIGHT-SHIPS.

227. *Five-Fathom Bank, on Five-Fathom Bank off the Capes of Delaware*.—On the 16th of January, 1874, during a heavy blow, this vessel parted her cable, losing 75 fathoms of 1½ inch chain, and a mushroom anchor of about 4,000 pounds. After parting the chain the vessel drifted from her station about three-fourths of a mile east by south, when the spare anchor was let go and the vessel brought up. As she had drifted off shore, the lights were exhibited regularly at night. March 2, 1874, the revenue steamer W. H. Crawford took the vessel in tow, and replaced her on the station. The deck and hull require recaulking, and the vessel will be thoroughly overhauled and refitted. On the 22d of April, while one of the boats belonging to this vessel was crossing Cold Spring bar with the keeper and four men, she was capsized, the four men losing their lives, the keeper being the only one saved. The boat was completely broken up and everything in her lost.

239. *Upper Middle or-Cross-Ledge light-vessel No. 19.*—This vessel has had no repairs made to her since the last annual report. On February 8, the ice coming down the bay in large quantities, the vessel was forced from her station and proceeded under sail to the Breakwater, where she remained until February 16, when she was returned to the station by the tender Violet. At 7 a. m., on the 29th of October, one of the boats, containing the mate and two men belonging to the vessel, left Little Creek Landing, Delaware, for the station. On the evening of the same day the schooner Marshall Perin found the boat bottom up, recovered it, and delivered it to the keeper of Delaware Breakwater light-house, since which time no tidings of the men have been received, and the impression is that the boat capsized, and they were all drowned.

Relief light-ship No. 18.—This vessel is in good condition, and ready for service.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

There are no fog-signals operated by steam or hot-air engines in this district.

DAY OR UNLIGHTED BEACONS.

There are no day or unlighted beacons in this district.

BUOYS.

The buoyage of the fourth district is in good order. A new buoy, painted with red and black horizontal stripes, has been placed to mark a small shoal near the breakwater; also buoys to mark the entrance into Broadkill River, Delaware. The south channel of Absecom Inlet, having become so shallow as not to be safe for vessels to enter, the buoys were removed.

DEPOT.

Christiana, Delaware.—In good order, needing no repairs of consequence.

FIFTH DISTRICT.

The fifth light-house district extends from Metomkin Inlet, Virginia, to include New River, North Carolina, and embraces part of the sea-coast of Virginia and North Carolina, Chesapeake Bay, sounds of North Carolina, and the James and Potomac Rivers.

Inspector.—Commodore Fabius Stanley, United States Navy, until January 1, 1874; Commander F. H. Baker, United States Navy, present inspector.

Engineer.—Maj. Peter C. Hains, Corps of Engineers, brevet lieutenant-colonel United States Army, until July 1, 1874. Major Franklin Harwood, Corps of Engineers, brevet lieutenant-colonel United States Army, the present engineer.

In this district there are:

Light-houses and lighted beacons	70
Day and unlighted beacons	78
Light-ships in position	0
Light-ships for relief	0
Fog-signals operated by steam or hot-air engines	0
Buoys actually in position	652
Spare buoys, for relief and supply losses	739
Tenders (steam) Heliotrope, (buoy tender,) and Tulip, (for engineer's construction and repairs)	2
Tenders (sail) Maggie, (buoy tender,) and Spray, (engineer's tender for construction, and repairs)	2

The numbers preceding the names of stations correspond with the light-house list of the Atlantic, Gulf, and Pacific coasts of the United States issued January 1, 1874.

252. *Cape Charles, on Smith's Island, Cape Charles, Virginia.*—Information having been received of the existence of a crack in the tower, immediately under the lantern-gallery, supposed to have been caused by a heavy gale of wind, a party was sent to repair damage. This was done by fastening the lantern-gallery, which is iron, to the stone brackets of the tower by bolts on the outside. The repairs were completed in the early part of October. At the same time other minor repairs were made at the station.

253. *Cape Henry, on south side of the main entrance to Chesapeake Bay, Virginia.*—This tower is a frustum of an octagonal pyramid, built on a raised foundation of loose stone, some thirty feet above the level of the sea. The masonry of the outside is a soft sandstone, with an inside brick cylinder, the latter having been built in 1857, at which time the station was last refitted. Of the eight faces of the tower, six of them show on the outside large cracks, or openings, extending from the base upward. Four of them are apparently less dangerous than the other two, and, alone, would not warrant any great apprehension of danger; but the latter, viz, those on the north and south faces, where the strength of the masonry is lessened by openings for windows, are much worse, and extend from the base almost to the top of the tower. At present, the tower is in an unsafe condition, and there is no way of repairing the damage satisfactorily. This old tower has done good service, having been built in 1791, and is now the oldest tower on the coast south of Cape Henlopen. It is undoubtedly one of the first lights, in point of importance, on the coast. A new tower should be built at this station without delay. A good site can be had near the present location on Government land, and the materials for building purposes can be landed without difficulty. The keeper's dwelling is in a dilapidated condition, and at too great distance from the tower to insure proper attendance. It is a frame building, and is now more than thirty years old. It is too small for the number of keepers at this station, and should be enlarged. At present, it affords very poor protection to the keepers from the inclemency of the weather in winter. A new dwelling is an absolute necessity for this station. It is recommended that an appropriation of \$50,000 be made to commence this work.

254. *Thimble Shoal, at the entrance to Hampton Roads, Virginia.*—Complaints having been made that the light from this structure is not strong enough for navigation purposes, a moderator lamp, with two wicks, has been made, (which will give a much stronger light,) and will be sent to the station during the year. Other minor repairs have been made.

256. *Craney Island, on the west side of the channel, near the mouth of Elizabeth River, Virginia.*—The house has been painted inside and out, the fog-bell and apparatus moved from the north end of the house to the center of the roof on east side, and a new weight-box made. At the same time, other minor repairs were made and the place put in good condition.

262. *Jordan's Point, James River, Virginia.*—The beach on the upper side of this point is rapidly washing away, and already endangers the structure. To prevent further action of the waves the shore at this point should be protected by loose stones. The fog-bell is now rung by hand; it should be rung by machinery. This will require a change in the bell-tower, to do which and protect the site will require an appropriation of \$2,000, for which an estimate is submitted.

Dutch-Gap Canal beacons and dwellings, James River, Virginia.—At the date of the last annual report the plans and specifications for the structures had been prepared and the site secured. Bids for construction were then requested by public advertising, and opened at the date specified. The proposals received, however, were judged exorbitant, and it was determined to build the structures by day's work instead of by contract. Everything was in readiness to commence, when work was ordered to be suspended to await the action of Congress. Congress did not, however, take the action anticipated, and the appropriation is still available.

265. *York Spit, on easterly end of York Spit, entrance to York River, Chesapeake Bay, Virginia.*—The lens at this station is of the fifth order, fixed red. The shoal on which the structure stands is some distance, however, from the main channel, and the light is not strong enough for the purpose required. It is proposed to substitute a lens of the fourth order, with the double-wick lamp.

Too's Marshes, south side of the entrance to York River, Virginia.—Congress having made an appropriation of \$15,000 for a light-house at this point, plans have been prepared, site selected, and the necessary steps will be taken to commence the work at an early day.

268. *Stingray Point, south side of mouth of Rappahannock River, Virginia.*—This station has been supplied with a fog-bell machine to strike at alternate intervals of five and thirty seconds. Extensive repairs were made at the same time, and the station placed in good order.

Solomon's Lump, in Kedge's Strait, between Tangier Sound and Chesapeake Bay, Virginia.—An appropriation of \$15,000 was made at the last session of Congress, for a light-house off Solomon's Lump, to take the place of that at Fog Point. The light-house will be a square structure, resting on five wrought-iron piles, in five feet water. Its construction will be undertaken without unnecessary delay.

Thomas Point Shoal, north side, mouth of South River, Chesapeake Bay, Maryland.—An appropriation of \$20,000 was made March 3, 1873, for a screw-pile light-house, to be built on the shoal that makes off from Thomas Point, Maryland, to take the place of the old light-house on land, which is in need of extensive repairs, and which, on account of its distance from the track of vessels navigating the bay, is of comparatively little use at any time, and perfectly useless in foggy and thick weather, as the light cannot be seen and the distance is too great for a fog-bell to be heard. The location on the extreme point of the shoal is one of great exposure, and will require a costly structure, and perhaps necessitate a change in the plans. In consequence of the action of the House of Representatives at the last session of Congress, in calling upon the Executive Departments to revise their estimates, work on this structure was suspended and no additional appropriation made. To enable the board to resume operations and complete the structure, an additional appropriation is asked of \$15,000.

283. *Sandy Point, on the west side of Chesapeake Bay, Maryland.*—Sandy Point light is located on the main-land, from which place continuous shoals make out into the bay, a distance of about one mile, and vessels drawing more than ten feet of water cannot approach within that distance of the light-house. A fog-bell is established at this station, but, on account of its distance from the channel, can seldom be heard. The defects of its location are especially felt during stormy weather in winter. Nearly all the passenger-steamers running into the port of Baltimore from below, of which there are many, change their course at this point, and this becomes a hazardous undertaking to boats crowded

with passengers and running on time, when neither the light can be seen nor the fog-bell heard. A change in the location of the light to the outer edge of the shoal and the establishment of an efficient fog-signal are recommended, and an appropriation of \$40,000 asked for this purpose.

284. *Love Point Shoal, mouth of Chester River, Maryland.*—An additional appropriation of \$5,000 by Congress for the further protection of this light-house by riprap stone, was made by act approved June 23, 1874, the amount previously appropriated having been insufficient to thoroughly protect the light-house, which occupies a position of great exposure. It is expected to complete this work during the fall of this year.

285. *Craighill Channel range-beacons, mouth of Patapsco River, Maryland, upper and rear light.*—At the date of the last annual report the coffer-dam had been pumped out, the piles driven and cut off, and the granite piers put down. The cast-iron corner columns, manufactured in Baltimore, were then set up and anchored to the piers, and the erection of the frame-work was commenced. The appropriation was insufficient to finish the work, however, owing to unforeseen difficulties encountered, and expenses necessarily incurred thereby, in getting a secure foundation for the structure. To give commerce the benefit of this important light, temporary arrangements were effected by which the light was exhibited on the 20th of November. Temporary accommodations for the keepers were prepared on shore by making use of the quarters used by workmen while the structure was being built. At the last session of Congress an additional appropriation was made for the completion of this structure, and the work will be at once taken in hand.

286. *Craighill Channel range-beacons, mouth of Patapsco River, Maryland, lower or front light.*—A portion of the foundation-piles of this structure had been driven at the date of the last annual report. The driving of these piles was completed on the 23d of August, 1873, and the operation of cutting off the heads to a level bearing 24 feet below low-tide commenced. This was done in the following manner: A circular saw, 3 feet in diameter, was made fast to a hollow wrought-iron shaft, the latter being held in vertical position in a frame, in the guides of a pile-driver. Rotary motion was given to it by means of a belt and pulleys connecting with a steam-engine. The upper end of the shaft was suspended by means of a ring-bolt, which allowed the shaft to revolve freely. The saw was set at the proper depth, by means of marks on the shaft and fixed marks on some wharf-piles. After the saw was set in motion the pile was fed to it by drawing the pile-driver toward it. This plan of cutting off piles at this depth below water-line is objectionable, in exposed places like the site of this light-house, as sufficient accuracy in keeping them all on the same level is not attainable. It was found in testing them that there was some difference in the heights of the tops of the piles, in consequence of which they had to be leveled by means of blocks of hard wood spiked on their heads where necessary. This was done by a submarine diver. The piles were prepared to receive the caisson on the 25th of October. While this work was going on at the site of the light-house, the grillage forming the bottom of the caisson was made at Havre de Grace, Maryland, and the first section of tubing bolted to it. It was launched on the 13th of September, and towed to the site on the 3d of October. Owing to the difficulty of managing it in a gale of wind, and to the fact that in such a gale it came near parting its moorings and going ashore, it was determined to remove it to a safer place, bolt on several more sections, and then take advantage of calm

weather to tow it back and sink it quickly on the foundation-piles. It was accordingly towed to Curtis's Creek, about ten miles distant, where it had a good harbor, and where plenty of material could be obtained for making concrete. Two more sections were then bolted on, the joints calked, and 3 feet of concrete laid in and rammed in layers of 6 inches. The caisson was then 30 feet high from the bottom of the flooring to the top of the uppermost section of tubing, drew 15 feet water, and floated in a perfectly vertical position. It was then towed out to the site and carefully moored over the foundation-piles. It only required 50 to 65 tons weight to place the caisson on the bottom, depending on the stage of the water. About 100 tons additional, however, were deemed essential to secure it in place after it was there. Three more feet of concrete would do this, but the work of making and ramming 3 feet of concrete required too much time, with the limited space available. At the same time, if it was found (after the caisson reached the foundation) that its position was not exact, the load would have to be removed and the caisson floated, to be sunk again in its proper place. As the removal of concrete would have been a slow and tedious operation, it was determined to sink it by loading it with gravel, which could be done quickly, and in case of necessity it could easily be removed again so that the caisson would float. Accordingly a box 12 feet square and about 22 feet high was built in the center of the caisson for this purpose. This box would hold about 160 tons. Everything being in readiness, on the 31st of October, and the day being calm, the loading of the caisson was commenced early in the morning, and at 9 a. m. it rested on the piles. Its position was accurate, and consequently more gravel was added until the box was filled. The work of laying concrete was then commenced outside the box and carried up to near the top. The gravel was then taken out, the box removed, and the space occupied by it filled in with concrete. As soon as the caisson was on the foundation the deposit of stone around it was commenced and continued until the stone reached the surface of the water at low-tide; 5,000 tons of broken stone were thus thrown in around the caisson during the month of November. A temporary square-frame house was built on the tube and surmounted by a fourth-order lantern, in order to exhibit a light until the structure could be finished as designed. An appropriation has since been made by Congress to complete the work, and the temporary frame will be removed and its place supplied by a structure of iron resting on the caisson.

287. *Seven-Foot Knoll, mouth of Patapsco River, Maryland.*—On the establishment of the Craighill Channel beacons, the light at Seven-Foot Knoll was changed to fixed red.

288, 289. *North Point range-lights, north side of entrance to Patapsco River, Maryland.*—These lights were discontinued (1873) when the Craighill Channel range had been established and mariners had become accustomed to them, as their use was no longer necessary. The lens, supplies, &c., were removed and sent to the general depot. The old towers on North Point will be retained as day-marks.

Mathias Point, Virginia, or Port Tobacco Flats, Maryland., Potomac River.—An appropriation of \$40,000 for "light-house and day-beacon at or in the vicinity of Mathias Point or Port Tobacco Flats, in the discretion of the Light-House Board," was made by act of Congress approved June 23, 1874, with the proviso that the appropriation for a light-house at Shipping Point revert to the Treasury, it having been decided that there is no necessity for a light at the latter place. The character and position of the light-house and beacon provided for by the above

appropriation will be determined, and their construction commenced, at the earliest practicable day.

306. *Currituck Beach, on the coast of North Carolina, about midway between Cape Henry and Bodys Island light-houses.*—The site for this light-house was purchased and jurisdiction over the same ceded by the State of North Carolina to the United States in November, 1873. Borings to test the character of the soil on which the new structure is to rest were made by the engineer of the district in January. The upper stratum was found to consist of fine sand of light color, about 3 feet in depth; below this the sand became darker and apparently more compact, but with no other material change until at about 9 feet depth, where a stratum of soft mud was found about 4 feet thick; making the depth of its lower surface 13 feet below the surface of the ground. The test-pile that was driven penetrated this mud nearly a foot with a blow from a 1,600-pound hammer falling 18 feet. Below the mud the boring showed fine sand all the way to a depth of 30 feet, no material change in its appearance being observed. Plans for a pile and grillage foundation were accordingly made, the piles to be driven to a depth of from 22 to 24 feet, so as to allow them to penetrate several feet into the hard sand, and at distances apart of 2 feet 10 inches. They are then to be sawed off, at a depth of $3\frac{1}{2}$ feet below the level of the water, then capped by 12 by 12 inch timbers, which will be treenailed to the tops of the piles. At right angles to these pieces another set of 12 by 12 inch timbers will be laid, each set of timber being notched into the other 3 inches. The grillage will thus be 18 inches thick. The spaces are to be filled in with concrete to the level of the top of the grillage on which the masonry of the tower will rest. The driving of the piles for the foundation was commenced on the 19th of June, a steam-pile-driver and appurtenances having been first set up. At the present date about half the piles have been driven. Meanwhile the temporary quarters for the workmen, the carpenter's shop, blacksmith's shop, cement-shed, &c., have been put up, the wharf connecting the shore with the landing in Currituck Sound (about 500 yards in length) built, and a railway extending from its outer end to near the site of the tower laid. A pier has also been constructed near Church's Island, distant about twelve miles, in 6 feet water, to enable vessels to land material for the light-house. From this pier the material is lightered to the wharf, whence it is conveyed to the site by cars. The tower is to be 150 feet high, and show a light of the first order, which can be seen at sea a distance of eighteen nautical miles. The base of the tower is an octagonal pyramid, surmounted by a conical shaft. The establishment of this light will supply a want long felt by the commerce of the country, as will be attested by the numbers of wrecks that have struck this beach in the course of the last 22 years. The additional appropriation made by Congress June 23, 1874, will insure a steady continuance of operations; but, owing to the difficulties in getting materials to this station, and in securing a good foundation, an additional appropriation of \$20,000 is asked.

List of vessels that have gone ashore on Currituck Beach, N. C., within the last twenty-two years.

Name.	Class.	Cargo.	Where from.	Where bound.	Date of going ashore.
Samuel L. Mitchell*	Schooner.	Corn	New Berne, N. C. . .	New York, N. Y. . .	1852
Mary Cratch*	do	do	do	do	1852
Martha Ann*	do	Corn and wheat.	Elizabeth City, N. C.	do	1852
Middleton*	do	Merchandise.	New York, N. Y. . .	New Berne, N. C. . .	1852
do	do	do	do	do	1852
do	do	do	do	do	1852
George Henry*	do	Naval stores.	Washington, N. C.	New York, N. Y.	1852
do	do	White pine.	North Carolina	do	1852
Lee*	do	Naval stores.	Washington, N. C.	do	1852
Rebecca*	Brig.	Ballast.	do	do	1852
Gestitia*	do	Coffee.	do	Baltimore, Md.	1852
Roanoke	do	Merchandise.	New York, N. Y.	Savannah, Ga.	1853
Rattler	Ship	Guano	do	Baltimore, Md.	1853
James P. Ross	Schooner.	Ballast.	New York, N. Y.	Plymouth, N. C.	1853
Marrell	Brig.	Molasses.	Demarara.	Baltimore, Md.	1855
Vermont	do	Ballast.	do	do	1855
N. L. Montague	Schooner.	do	Porto Rico.	Baltimore, Md.	1856
Union	do	Shingles.	Plymouth, N. C.	New York, N. Y.	1856
Louisa	do	Coal.	Philadelphia, Pa.	Plymouth, N. C.	1857
Jos. P. Ramsey	do	Lime.	New York, N. Y.	do	1857
do	do	do	do	Baltimore, Md.	1857
Spirit of the Sea.	Bark.	Fruit.	Italy.	do	1857
Venezuela.	do	Hides and coffee.	do	do	1857
Star of Empire	Ship	Guano	Callao	Hampton Roads	1858
Independence	Schooner.	Raisins.	Malaga	Richmond, Va.	1858
Agamenon	do	Merchandise.	New York, N. Y.	Edenton, N. C.	1859
Elizabeth Daniels	Ship	Crockery.	Europe	Baltimore, Md.	1859
Jane	Brig.	Irish potatoes.	Nova Scotia.	Philadelphia, Pa.	1859
Robert Treat	do	Sugar.	West Indies.	Baltimore, Md.	1859
Jane and Henry.	Bark.	Salt.	Liverpool	do	1860
American Belle	do	Crockery.	do	do	1860
Emma Eliza.	Schooner.	Yellow pine.	Wilmington, N. C.	New York, N. Y.	1860
Glory	Bark.	Salt.	do	Baltimore, Md.	1861
do	do	Coffee.	Rio	do	1861
Cherubim	do	Ballast.	Prussia	do	1861
Forbes, (gun boat).	Brig.	Coffee.	do	do	1861
Nashua	Steamer.	Coal.	Philadelphia, Pa.	Charleston, S. C.	1863
Andrew Jackson	Brig.	do	New Orleans, La.	do	1865
Leonora	Steamer.	Merchandise.	do	do	1867
Martha	Brig.	Guano	West Indies	New York, N. Y.	1867
Jennie Sheppard	do	Sugar.	Porto Rico	Norfolk, Va.	1867
Sarah	Schooner.	Ballast.	New York, N. Y.	Richmond, Va.	1868
Savanna.	do	Yellow pine.	Florida	New York, N. Y.	1869
Ferr Clorett.	do	Ballast.	New York, N. Y.	Savannah, Ga.	1869
M. A. Forbes	Bark.	Crockery.	Europe	Baltimore, Md.	1870
William Muir	do	do	Liverpool	do	1871
Marion	Brig.	Sugar.	Demarara.	do	1872
Mary McFarland	Schooner.	Ballast.	Boston, Mass.	Norfolk, Va.	1872
Faugh-a-Ballah.	Brig.	Scrap-iron.	London	Baltimore, Md.	1873
Furioso	do	Sugar.	Trinidad	do	1873
Volunteer	Bark.	Ballast.	Genoa	do	1874
Arlotte	Steamer.	do	New York, N. Y.	Wilmington, N. C.	1874
Anna Maria.	Schooner.	Bricks.	do	Savannah	1874
do	do	Corn.	Wilmington, N. C.	New York, N. Y.	1874
do	do	Mackerel.	Boston, Mass.	Baltimore, Md.	1874

* These vessels, went ashore the same evening.

310. *Hatteras Inlet, Pamlico Sound, North Carolina.*—After some delay, the title to, and jurisdiction over, the site of this light-house were obtained from the State of North Carolina. Borings to determine the character of the soil on which the light-house will rest were made in January, and it was found that the shoal was clean, hard sand to a considerable depth. Plans and specifications were prepared, and proposals invited for the construction of the metal-work. The contract was awarded in March, and the work completed and delivered in May. The construction of the frame-work of the light-house was carried on and completed at the Lazaretto depot, Baltimore, Md. The light-house

material will be transported to the site in July, and it is expected to complete the work and exhibit the light in the course of two or three months; the light will be of the fifth order.

319. *Roanoke Marshes on the east side of the narrow channel connecting Pamlico and Croatan Sounds, North Carolina.*—The remarks made in the last annual report in regard to rebuilding this light-house are as follows:

It was built in 1860, on what was at that time a marsh, which was dry, or nearly so, at low water. The foundation consists of seven wooden piles covered with cast iron, the latter, when the structure was built, being screwed into the ground several feet. Since then the marsh has been washed away, so that there are now 10 feet water at the light-house. The piles being of wood, as soon as they were exposed by the washing away of the shoal below the depth covered by the cast-iron sleeve, were attacked by worms. In order to save the light-house from falling three coppered piles were driven at each angle of the structure, capped by heavy square timber. A short time ago a raft drifted against the light-house, and carried away three of the copper piles above referred to. The house has settled some inches on the west side, and though the damage sustained by the striking of the raft has been repaired, it is not considered in a safe condition, nor can it be made so, except at great expense, for which an appropriation would be necessary. It will be cheaper in the end to build a new structure, and an appropriation for this purpose is recommended. The estimated cost of a light-house near the present site, but in about 6 feet water, is \$15,000.

And the recommendation is renewed.

REPAIRS.

At each of the following-named light stations in the fifth district, there have been repairs and renovations more or less extensive made during the year.

254. *Thimble Shoal*, entrance to Hampton Roads, Virginia.
255. *Old Point Comfort*, entrance to Hampton Roads, Virginia.
256. *Craney Island*, near mouth Elizabeth River, Virginia.
257. *Lambert's Point*, Elizabeth River, Virginia.
262. *Jordan's Point*, James River, Virginia.
263. *Cherrystone*, entrance Cherrystone Inlet, Virginia.
264. *Back River*, entrance to Back River, Virginia.
265. *York Spit*, entrance to York River, Virginia.
268. *Stingray Point*, mouth of Rappahannock River, Virginia.
278. *Cove Point*, north of entrance Patuxent River, Maryland.
279. *Sharp's Island*, entrance to Choptank River, Maryland.
280. *Choptank River*, opposite entrances to Choptank and Treadheaven Rivers, Maryland.
282. *Greenbury Point*, entrance to Severn River, Maryland.
283. *Sandy Point*, west side of Chesapeake Bay, Maryland.
284. *Love Point*, upper end of Kent Island, Chesapeake Bay, Maryland.
287. *Seven-Foot Knoll*, mouth of Patapsco River, Maryland.
295. *Pool's Island*, off mouth of Gun Powder River, Maryland.
307. *Body's Island*, north of Cape Hatteras, North Carolina.
308. *Cape Hatteras*, southern extremity of Cape Hatteras, North Carolina.
311. *Ocracoke*, entrance to Ocracoke Inlet, North Carolina.
312. *Southwest Point Royal Shoal*, on southwest point of Royal Shoal, North Carolina.
313. *Northwest Point Royal Shoal*, on northwest point of Royal Shoal, North Carolina.
314. *Harbor Island*, between Pamlico and Cove Sounds, North Carolina.

315. *Brant Island Shoal*, southern part of Pamlico Sound, North Carolina.

316. *Neuse River*, entrance to Neuse River, North Carolina.

317. *Pamlico Point*, entrance to Pamlico River, North Carolina.

318. *Long Shoal*, on east point of Long Shoal, Pamlico Sound, North Carolina.

319. *Roanoke Marshes*, in channel connecting Pamlico and Croatan Sounds, North Carolina.

320. *Croatan*, between Croatan and Albemarle Sounds, North Carolina.

321. *North River*, entrance to North River, North Carolina.

322. *Wade's Point*, west side of Pasquotank River, Albemarle Sound, North Carolina.

323. *Roanoke River*, near mouth of Roanoke River, North Carolina.

LIGHT-SHIPS.

There are at present no light-ships in this district. At the last session of Congress an appropriation of \$50,000 was made for building a light-ship for Winter Quarter Shoals, coast of Virginia. Plans have been perfected, and the vessel will be built at an early day.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

There are no fog-signals operated by steam or hot-air engines in this district.

DAY OR UNLIGHTED BEACONS.

Names and positions of the day or unlighted beacons in the fifth district:

North Point, north side of entrance to Patapsco River; two towers colored white, Maryland.

Smith's Point, south side of the mouth of Potomac River, old tower colored white, Virginia.

Bodkin Point, south side of the mouth of Patapsco River; old tower colored white, Maryland.

Day's Point, half a mile from Day's Point, James River, Virginia; an iron shaft with cage on top.

Woodstock, entrance to Bell's Bay, &c., North Carolina; spar with barrel.

Hunting Quarter, Core Sound, North Carolina, in mid-channel; spar with barrel.

Wilson's Bay, in Core Sound, North Carolina, mid-channel; spar with barrel.

Piney Point, Core Sound, North Carolina, mid-channel; two spars with barrels.

Yellow Shoal, Core Sound, North Carolina, mid channel; spar with barrel.

Bush's Bluff Shoal, north side of entrance to Elizabeth River, Virginia; an iron pile with cage on top.

There are, besides the above beacons, sixty-seven stake-beacons planted to mark channels in Core Sound and other places.

An appropriation was made during the session of Congress 1872-1873, of \$15,000 for three day-beacons for the *Potomac River*. Owing to the action of the House of Representatives at the last session in calling upon the Executive Departments to reduce their estimates, work on

these structures was suspended. Congress having failed to take further action in the matter, the appropriation continues available and work on the beacons will be resumed.

BUOYS.

Nineteen new buoys have been placed. During the year there have been carried away by ice and the sea, or run down by vessels, twenty-one iron and thirty-three spar buoys; of these five iron buoys and one spar have been recovered, leaving a loss of sixteen iron and thirty-two spar buoys. All the buoys in the district have been examined and exchanged once or twice, and are properly placed in good condition. It should be further added in regard to the fifth district that there is a very large number of buoys to be cared for, and in the northern parts of the district there is always much complaint when they are shifted by the ice, in consequence of the delay in replacing them, which cannot be prevented so long as the Light-House Establishment has but one steam-tender for the purpose. It is therefore recommended that an appropriation of \$50,000 be made at the next session of Congress for a new steam-tender for buoy-service in this district.

DEPOTS.

Lazaretto Point, Patapsco River, Maryland.—At this depot a number of buoys, sinkers, &c., are kept for use as reliefs, and to supply losses in the channels leading to Baltimore, and the upper part of the Chesapeake and tributaries. The recommendation in the following extract from the last annual report is renewed :

The wharf at this depot is in need of considerable repairs, which should be made without unnecessary delay. It is too small for the purpose, and should be extended so that a supply of coal can be kept there. The depot is much in need of a blacksmith's shop, which should be separate from the store-house, and in which small forging could be executed. The estimated cost of repairs to the wharf, and building a blacksmith's shop, is \$4,000, for which an appropriation is asked.

Portsmouth, Elizabeth River, Virginia.—At this depot are kept the principal supply of spare buoys and appurtenances, coal for the use of steam-tenders and for light-house stations; also supplies to meet cases of emergency. Most of the spar-buoys used in the district are made here. This depot is in good condition excepting the wharf, which requires extensive repairs.

Washington, Pamlico River, North Carolina, and their tributaries.—The wharf requires filling in and grading between the wharf-logs and the lot, and several fender-piles in front to make it secure and prevent the tenders from overriding it during freshets. Belaying-posts are also required to be placed on the wharf.

SIXTH DISTRICT.

The sixth district extends from New River Inlet, North Carolina, to and including Cape Canaveral light-house, Florida, and embraces part of the coast of North Carolina, the coasts of South Carolina and Georgia, and part of the coast of Florida.

Inspector.—Commander Charles S. Norton, United States Navy.

Engineer.—Maj. Peter C. Hains, United States Engineer, Brevet Lieutenant-Colonel United States Army, until July 1, 1874; Maj. Franklin Harwood, United States Engineers, Brevet Lieutenant-Colonel United States Army, present engineer.

In this district there are:

Light-houses and lighted beacons	35
Day or unlighted beacons	44
Light-ships, in position	4
Light-ships, for relief	1
Fog-signals operated by steam or hot-air engines	0
Buoys actually in position	235
Spare buoys, for relief and to supply losses	21
Tender (steam) Alanthus, buoy-tender	1
Tender (sail) Mignonette, used in engineer's constructions and repairs	1
Steam-launch Crocus	1

The numbers preceding the names of the stations correspond with those given in the "List of light-houses, lighted beacons, and floating lights of the Atlantic, Gulf, and Pacific coasts of the United States," published January 1, 1874.

— *Campbell's Island, Cape Fear River, North Carolina.*—The following remark and recommendation contained in the last annual report are repeated:

The re-establishment of this light, which was extinguished during the war, would render the navigation of this river at night comparatively safe. It is one of the most difficult places to pass at night that can be found on the river below Wilmington. The channel is narrow, the river wide; the shoals from the east and west banks approaching close to each other at the point where the course is changed. The establishment of a screw-pile light-house at this point is practically the re-establishment of the light at Campbell's Island, and it is deemed of more importance at the present time than any other light on the Cape Fear River. Nothing remains of the old light-house. An appropriation of \$15,000 is therefore asked for a light-house at or near Campbell's Island.

327. *Oak Island beacons, at the main entrance to Cape Fear River, North Carolina.*—An appropriation of \$4,000 was made at the last session of Congress for building two new frame beacons to take the place of the present ones, and to secure better range. The work will be commenced at an early day.

330. *Cape Romain, on Raccoon Key, South Carolina.*—Recent measurements made show the deviation of the tower from the perpendicular to be $27\frac{1}{4}$ inches, the points measured being from the base to the main gallery. The deviation found by similar measurements in July, 1873, was $23\frac{1}{2}$ inches, showing an increased deflection of $3\frac{3}{4}$ inches in twelve months. This matter will be examined by the committee on engineering.

— *Charleston main light, on the south end of Morris Island, South Carolina.*—A site for this light-house was selected at a point 1,700 feet north, 60° east, from the present rear beacon of the Pumpkin-Hill Channel range. This location will, by alignment of the front beacon, enable a range to be made through the Northwest or Old Ship Channel, which the Coast Survey charts show to have the deepest water. A wharf for landing material, store-house, and quarters for workmen have been erected and a portable railway laid from the landing to the site to transport material of construction. Careful examinations were made early in the year by means of borings with an artesian-well apparatus, and by driving test-piles to determine the character of the soil on which the light-house will rest. It was found that to a depth of 5 feet there was sand, from 5 to 16 feet very soft black mud, from 16 to 28 feet various strata of shells, sand, and clay, from 28 to 49 feet soft clay, from 49 to 56 feet coarse sand. As the tower will necessarily be a heavy one it was decided to form a pile and grillage foundation. The piles to be driven 3 feet apart from center to center, then cut off below the level of the water. On top of the piles a grillage composed of two thicknesses of 12-inch square

timbers, to be laid at right angles to each other. The space between the grillage timbers, and for three feet below, to be filled in with concrete and to extend 2 feet outside the piles. The two outer rows of piles to be driven 50 feet, the interior ones to a depth of from 25 to 35 feet if sufficient bearing-capacity is found. The base of the tower below the surface of the ground will be concrete or rubble masonry, on which will rest the brick shaft 150 feet in height. The work of driving the foundation-piles has necessarily been a slow operation, owing to the depth to which they are driven. A pile-driver, 60 feet in height, had to be built and a good hoisting-engine provided; about one-half of the foundation-piles have been driven and the others purchased. A lot of building-sand and part of the material for concrete have been purchased and stored at the site. A contract was made after due public notice calling for bids for the metal-work used in the construction of the tower, and is now nearly ready for delivery. The lens, which is to be of the first order, showing a flashing light, has been purchased. On account of the unhealthiness of the locality, work cannot be carried on during the summer-months. An additional appropriation of \$30,000 is asked for this work.

— *Castle Pickney, on Castle Pickney, Charleston Harbor, South Carolina.*

—This is a wood framed pyramidal beacon, 36 feet high to the focal plane, was built in 1866, and last repaired in 1872. It is now in a dilapidated state and in need of extensive repairs, the wood-work being mostly rotten. It will be better to rebuild the structure entire, which can be done for \$2,000, and an appropriation of this amount is asked.

342. *Hunting Island light, on the north end of Hunting Island, South Carolina.*—Operations were commenced in the spring, and were continued until the end of June, when, on account of unhealthiness of the climate, the work was suspended. The tower is of iron, lined with brick, resting upon a concrete foundation 8 feet in thickness. The tower section of the iron is secured to the foundation by 36 anchor-bolts built into the concrete. The concrete foundation has been laid, and the three lower sections of the iron-work have been set up. The material for thirteen sections of the tower have been received at the station. Operations will be resumed about the 1st of November. The north point of the island is still washing away under the abrasive action of the sea. About 400 feet of the point of the island, and 25 feet of the easterly side opposite the light-house site, has disappeared within a year. It is proposed to build two or three brush or log jetties on the beach opposite the site, which it is thought will arrest the abrasive action of the sea. The station is so unhealthy that work can be carried on only about six months in the year. An appropriation of \$10,000 is asked to build a keeper's dwelling for this station.

343. *Daufuskie Island range-beacons, on the northeast point of Daufuskie Island, South Carolina.*—These beacons, which at the last report were nearly completed, have been finished. The lights were first exhibited October 1, 1873. The lens of the rear beacon is dioptric, of the fifth order of Fresnel, and illuminates an arc of 270° of the horizon. The front beacon has a steamer lens, illuminating an arc of 90° . The beacons are 750 yards apart. They mark the channel into Calibogue Sound from Tybee Roads, Georgia.

345. *Tybee entrance to Savannah River, Georgia.*—The following statement and recommendations for an appropriation of \$50,000 for the commencement of a new tower at this station made in two preceding annual reports are renewed. As then stated, "the tower is not in a safe condition, owing to the damage it sustained in the cyclone of 1871. This

tower is very old, having been built in 1793. It is a frustum of an octagonal pyramid built of Savannah brick. Two of its faces show dangerous cracks. As stated in previous report, its great age and neglect during the war render it impracticable to properly repair it. An appropriation of \$50,000 is therefore asked to commence the building of a new structure. This can be done without delay on Government land, near the site of the present tower."

— *Tybee Knoll, Savannah River, Georgia.*—The work of constructing a screw-pile light-house to take the place of the present light-vessel on the knoll has been suspended to await completion of a channel now being dredged out in this vicinity, under the direction of the War Department. The light-vessel will therefore be retained for the present.

350. *Oyster-Beds beacon, on the oyster-beds in Savannah River, Georgia, to mark the south channel.*—The beacon is a substantial brick structure, resting on a foundation of piles. The keeper's dwelling, built in 1855, is a small one-story frame structure resting on piles. The building and piles are so thoroughly rotten that further repairs would be a waste of money. An appropriation of \$10,000 is therefore recommended to rebuild the structure.

354. *Sapelo beacon, on the south end of Sapelo Island, Georgia.*—A frame beacon, old and infected with dry-rot. It has been frequently repaired, and the sills have been once renewed. It would be cheaper to rebuild it. An appropriation is recommended of \$2,500 for this purpose.

357. *Saint Simons, on the south end of Saint Simon's Island, entrance to Saint Simon's Sound, Georgia.*—This station is very unhealthy, and it is attributed to the stagnant water in several ponds in the vicinity which have no outlet. It is proposed to drain these ponds during the coming winter, the only time the work can be done.

361. *Amelia Island main light, entrance to Fernandina Harbor, Florida.*—The front beacon has been moved about 150 feet to the south, to conform to the changes of the channel. The beacon is old and decayed, and has been injured by several removals. An appropriation of \$1,200 is recommended for the re-establishment of the beacon and tramway. An earthen causeway has been built (to replace the worn-out plank-walk) between the lights.

365. *Saint Augustine, Florida, (new.)*—The tower has been essentially completed and the lens apparatus set up. The works yet remaining to be done are the fittings of the oil and work rooms, casing the windows and doors, giving the outside of the tower another coat of color, and grading and paving around the tower. The light will be exhibited for the benefit of navigation on or about November 1. Congress at the last session having appropriated \$20,000 for building jetties to protect site of light-house and erect a keeper's dwelling, the work will be commenced without delay.

— *Mosquito Inlet, east coast of Florida.*—The following statement in the last two annual reports in regard to the establishment of a light at this place is renewed :

In common with all the inlets and harbors on the east coast of Florida, this bar shifts constantly, so that no soundings can be relied upon. The general effect of westerly winds is to reduce the depth of water, and that of the northeasterly gales to increase. The wrecks lying on or near the bar give a practical illustration of the uncertainty of the channel. For all practical purposes of construction as a light-house, it may, however, be safely assumed that the material can be delivered without any serious difficulty or delay, although additional expense would be incurred by reason of the remoteness of the station and the small-sized vessels that would be required for transporting material. As regards the necessity of a light at this point, it is manifest that the commerce passing through the inlet would not justify an expenditure by the United States for a light for merely local purposes, or at least there are other points

that may justly take precedence of it. But a light-house between Saint Augustine and Cape Canaveral lights is necessary as one of a system of coast lights, and Mosquito Inlet is undoubtedly the proper site; as, in the first place, the light there would answer the double purpose of a harbor and coast guide, and, in the second place, for a landing-place both for the original construction and subsequent supply and inspection, which could be made with more safety and certainty there than at any other point along the open sea-beach. A tower, 150 feet high, lighted by a first-order Fresnel lens, is recommended for this position, and for the commencement of its construction an estimate of \$60,000 is submitted. The distance from Saint Augustine to Cape Canaveral is ninety-five miles, of which there is an unlighted space of sixty miles.

REPAIRS.

At each of the following stations in the sixth district repairs more or less extensive have been made during the year:

- 330. *Cape Romain*, South Carolina.
- 333. *Morris Island Beacons*, South Carolina.
- 361. *Amelia Island main light*, Florida.
- 365. *Saint John's River light*, Florida.

The following stations in the sixth district require repairs and renovations during the current and ensuing years:

- 325. *Federal Point*, North Carolina.
- 327. *Oak Island*, North Carolina.
- 329. *Georgetown*, South Carolina.
- 330. *Cape Romain*, South Carolina.
- 331. *Bull's Bay*, South Carolina.
- 334. *Morris Island Beacons*, South Carolina.
- 336. *Sullivan's Island Beacons*, South Carolina.
- 338. *Fort Sumter*, South Carolina.
- 339. *Castle Pinckney*, South Carolina.
- 340. *Combahee Bank*, South Carolina.
- 343. *Daufuskie Island*, South Carolina.
- 345. *Tybee main light*, Georgia.
- 349. *Cockspur Island*, Georgia.
- 352. *Fig Island*, Georgia.
- 354. *Sapelo Beacon*, Georgia.
- 358. *Little Cumberland*, Georgia.
- 359. *North Range Beacons*.
- 362. *Amelia Island main light*, Florida.
- 363. *Saint John's River*, Florida.

LIGHT-SHIPS.

326. *Frying-Pan Shoals light-ship*, off Cape Fear, North Carolina.—This vessel was placed in her present position June 23, 1873. She was thoroughly repaired October, 1872. Her general condition is good.

332. *Rattlesnake Shoal light-ship*, off Charleston, South Carolina.—This vessel was placed on her present station September 11, 1871. She is a new ship, and has never been repaired. She is in good order.

342. *Martin's Industry light-ship*, off Port Royal, South Carolina.—This vessel was placed on her present station September 1, 1871, immediately after being thoroughly repaired at Charleston, S. C. She is in good condition.

348. *Tybee Knoll light-ship*, on Tybee Knoll, Savannah River, Georgia.—This vessel was placed on this station September 6, 1872. Her riding-bitts, windlass, and rudder-head need repairs, which can be done at the station.

Relief light-ship No. 32, at Charleston, South Carolina.—This vessel is in good order and ready for service.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINE.

There are none in this district.

DAY OR UNLIGHTED BEACONS.

The following is a list of the unlighted beacons in the sixth district:

Bald Head, mouth of Cape Fear River, North Carolina.—Old tower discontinued on the establishment of the Frying-Pan Shoals light-ship.

Price's Creek, Cape Fear River, North Carolina.—Light discontinued during the rebellion.

Orton's Point, Cape Fear River, North Carolina.—Light discontinued during the rebellion.

Fort Point, Georgetown, South Carolina.—Light discontinued during the rebellion.

Cape Romain, South Carolina.—Old tower near the present light-house.

Fort Ripley.—Iron screw-pile with cage, since inclosed with a wood pyramidal beacon and cage, placed in Fort Ripley, Charleston Harbor.

Battery light, White Point Garden, Charleston, South Carolina.—Iron spindle; light discontinued during the rebellion.

Oyster Rocks, Savannah River, Georgia, near Cockspur Island.—Two iron pile-beacons.

Savannah River day-marks.—Two wood beacons on Long Island; two on Jones Island; two on Elba Island.

Savannah City, Georgia.—Iron spindle. Light discontinued during the rebellion.

St. John's River, Florida.—Old tower at south side of entrance to Saint John's River. Twenty-five wooden piles planted along the Saint John's River, between its mouth and Jacksonville, in good condition. Thirty-two groups and four single pile-beacons are being driven by contract between Jacksonville and Pilatka, not yet completed, and not included in the number of day and unlighted beacons given in this report.

BUOYAGE.

The buoyage in this district is in very good condition.

DEPOTS.

Mount Pleasant, Charleston Harbor, South Carolina.—The site for a light-house depot has been secured at Mount Pleasant, by purchase.

Fort Johnson, Charleston Harbor, South Carolina.—Sufficient repairs have been made to keep the wharf in a condition to enable the tenders to use it.

SEVENTH DISTRICT.

The seventh light-house district extends from Cape Canaveral, on the eastern coast of Florida, to the Perdido River, on the Gulf coast, and embraces all the aids to navigation within those limits. That part of the coast included between Cedar Keys and the Perdido River was on the 19th of March, 1874, taken from the 8th and added to the 7th light-house district.

Inspector.—Commander Albert Kautz, United States Navy, until

October 1, 1873; present inspector, Commander H. B. Seely, United States Navy.

Engineer.—Lieut. Col. Charles E. Blunt, Corps of Engineer, until January 29, 1874; present engineer, Maj. Jared A. Smith, Corps of Engineers, United States Army.

In this district there are:

Light-houses and lighted beacons	17
Day or unlighted beacons	60
Light-ships, (in position)	0
Light-ships, (for relief)	0
Fog-signals operated by steam or hot-air engines	4
Buoys actually in position	136
Spare buoys for relief and to supply losses	102
Tenders, (steam,) Geranium, (buoy tender,) Arbutus, (used in engineer's constructions and repairs)	2

The numbers preceding the names of the stations correspond with those of the "List of light-houses, lighted-beacons, and floating lights of the Atlantic, Gulf, and Pacific coasts of the United States," issued January, 1874.

— *Fowey Rocks, Florida Reef, east coast of Florida.*—An appropriation of \$100,000 was made during the last session of Congress for commencing the erection of a light-house upon Fowey Rocks, near the extreme northeastern point of the Florida Reef. This is by far the most important point of this dangerous line of reefs now remaining unlighted. Plans will be prepared and the work commenced as soon as practicable. Upon the completion of this light that at Cape Florida will be discontinued. An appropriation of \$100,000 is respectfully asked for continuing this work.

369. *Carysfort Reef, on the reef of that name, sea-coast of Florida.*—This iron structure has suffered considerably from oxidation. Extensive repairs have become necessary. The tension-braces of the tower-section are very much eaten by rust, and will have to be renewed.

370. *Alligator Reef, sea-coast of Florida.*—At the date of the last annual report, the work on this important structure had been carried up to the base of the lantern. The work was completed, and the light exhibited, November 25, 1873.

371. *Sombrero Key, near Coffin's Patches, and Sombrero Key, Florida Reef.*—A new hoisting-apparatus for a boat has been made for this station. The iron is badly rusted, the tower tension-rods need replacing, and the station considerable repairs.

Loo Key, Florida Reef.—The navigation of this portion of the Gulf is always dangerous, particularly to vessels bound to the southward and westward, because of the strong and variable current near the reef, causing many wrecks and much loss of property. A light on or in the vicinity of Loo Key, illuminating the now unlighted space between Sombrero and Sand Key lights, would be most useful to mariners, and is strongly recommended. For this purpose, an appropriation of \$100,000 is respectfully asked.

372. *Sand Key, sea-coast of Florida.*—Repairs for this station, which were greatly needed, were commenced last March, but had to be suspended for want of funds. An appropriation of \$20,000 having been made, at the last session of Congress, for a new iron stair-tower and keeper's dwelling, the work will be taken in hand at an early day.

374. *Northwest Passage, entrance to Key West Harbor.*—An iron screw-pile light-house. The metal above water has been carefully scaled and painted throughout; the lower braces need renewing, and other repairs of an extensive nature are required.

375. *Dry Tortugas, Loggerhead Key, sea-coast of Florida.*—The buildings and tower of this station, which were seriously damaged in the hurricane of October, 1873, have been temporarily repaired. The tower is considered to be in a dangerous condition and should be rebuilt. It will probably cost \$150,000. An appropriation of \$100,000 is asked to commence the work.

376. *Tortugas Harbor, Garden Key, sea-coast of Florida.*—Portions of the dwelling and outbuildings were unroofed and otherwise injured in the hurricane of October, 1873. These have been repaired to render them habitable. A new lantern has been sent to this station from the general depot; but as no funds were available for placing it, it was stored in a convenient and secure location in Fort Jefferson. It will be placed in position during the winter. Authority has been obtained for transferring the light to an adjacent stair-tower of the fort in order that the old, inconvenient, and unsightly structure may be removed from the parade. It is recommended that an appropriation of \$5,000 be made for removing the light.

379. *Saint Mark's, entrance to Saint Mark's River, Florida.*—This station was visited by a hurricane of unusual severity on the 18th and 19th of September, 1873, during which the water rose so high above the general level of the sea as to inundate the interior of the dwelling, causing the keepers, together with several women and children, to seek refuge in the tower. The damage to the windows, doors, and interior of the dwelling was repaired, but expensive repairs are still needed to the concrete filling around the foundation of the tower to protect it from the action of the water.

380. *Dog Island, Saint George Sound, Florida.*—Owing to the washing away of the south beach, endangering the safety of the old brick tower built in 1838, the lantern and lens were removed in the latter part of 1872, and placed on the keeper's dwelling, a screw-pile structure, which stood farther inland. This was done to prevent, if possible, the extinguishment of the light until funds should be available for the construction of a light-house in a more protected position. It, however, failed, as the station was visited on the 18th and 19th of September, 1873, by a hurricane, during which the old brick tower and the keeper's dwelling were completely destroyed. An appropriation of \$20,000 having been made at the last session of Congress for re-establishing this station, the work will be taken in hand at an early day. At this station, the keepers lost their personal property at the time of the destruction of the station by hurricane of September, 1873. It is recommended that an appropriation of \$970.50 be appropriated for their re-imbursement.

— *Saint Andrew's Bay.*—A former appropriation of \$22,000 for a light-house at this place still remains available. It is not, however, considered of so great importance as some other works in the district, and its progress is therefore likely to be further delayed.

383. *Pensacola Harbor.*—This station was repaired during the year and left in good condition; but, owing to damages by lightning on the 6th of July, 1874, further repairs are necessary, which will be made.

REPAIRS.

Repairs of more or less importance have been made during the year at each of the following-named stations:

373. *Key West, southern coast of Florida.*

378. *Cedar Keys, on Sea-Horse Key, Florida.*

381. *Cape Saint George, on the cape of that name, Gulf coast of Florida.*

During the coming year considerable repairs will be required at certain iron-pile light-houses on the Florida coast, made necessary by the deterioration of the iron, which is very rapid in this climate. Some of the braces and ties of the most important light-house structures on this coast must be renewed at an early day. The expense attending this work is much greater than ordinary repairs, and it is deemed expedient that a special appropriation for such work be made. It is therefore recommended that an appropriation of \$25,000 be made to be applied exclusively to the iron light-houses on the Florida coast, which is included in the estimates.

LIGHT-SHIPS.

There are no light-ships in the seventh district.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

There are no fog-signals operated by steam or hot-air engines in this district.

DAY OR UNLIGHTED BEACONS.

The line of iron day-beacons on the shoaler portion of the great Florida Reefs, and marking out its general outline along the Gulf, is in two series, one on points heretofore occupied, and where beacons have been renewed, and a second in new positions. The first series is distinguished by letters, from A to P, and the second by numbers, from 1 to 8. No work has been done upon these beacons during the past year. Beacon 1, on *Rebecca Shoal*, has been carried away by the sea, and will be replaced at an early day. To replace this beacon, put up others which are needed, and make necessary repairs to those now in position, an appropriation of \$10,000 is respectfully asked.

BUOYS.

The buoyage of this district is in good condition.

TENDERS.

The *Arbutus*, a small steamer used in construction and repairs, has been for some months in such condition that it has been difficult to keep her afloat, as she is not worth repairing. It is extremely desirable that another steamer suitable for the service, which is of no easy kind in this district, should be obtained. In view of the fact that the structure to be built on Fowey Rocks, and other work in the district, will require the constant service of a steamer, an appropriation of \$50,000 for one is asked.

DEPOTS.

There are in this district three buoy and coal depots: one at *Key West*, one at *Egmont Key*, and one at *Pensacola*. They are small and of little consequence, but will serve the purpose for a time.

EIGHTH DISTRICT.

The eighth light-house district extends from the Perdido River, Florida, to the Rio Grande, Texas, and embraces the coasts of Alabama, Mississippi, Louisiana, and Texas. That part of the coast of Florida,

from the Perdido River to Cedar Keys, formerly belonging to this district, was on the 19th of March, 1874, transferred to the seventh district.

Inspector.—Commander Robert Boyd, jr., U. S. N.

Engineer.—A. N. Damrell, captain of engineers, brevet major U. S. A.

In this district there are—

Light-houses and lighted beacons	44
Day or unlighted beacons	8
Light-ships, (in position)	1
Light-ships, (for relief)	0
Fog-signals operated by steam or hot-air engines	2
Buoys actually in position	71
Spare buoys, for relief and to supply losses	83
Tenders, (steam:) Dandelion, (buoy-tender;) Ivy, used in engineer's constructions and repairs	2
Tenders, (sail:) Magnolia and Pharos, used in engineer's construction and repairs	2

The numbers preceding the names of stations correspond with those of the list of "Light-houses, light-beacons, and floating lights on the Atlantic, Gulf, and Pacific coasts of the United States," issued January, 1874.

LIGHT-HOUSES AND LIGHTED BEACONS.

385. *Sand Island, at entrance to Mobile Bay, Alabama.*—On the 31st day of July, 1873, the tower was built up to a height of 113 feet above the grade line; during the months of August and September following, the brick-work of the tower, oil and work room was completed, the iron-work of the parapet and lantern put in place, and the entire structure finished. The light was exhibited from this tower for the first time on the evening of September 1, 1873. The focal plane is 132 feet above the sea-level. A substantial double two-story wooden dwelling was built for the accommodation of the keepers. All work at this station was completed during the month of September, 1873.

389. *Horn Island Pass, Mississippi Sound, Mississippi.*—The iron-work of the foundation and lantern of this light-house was prepared and delivered on board a vessel during the month of October, 1873. On its arrival at Fort Morgan, Ala., it was stored until the framing of the wood-work of the dwelling was completed. In the month of January, 1874, the entire structure was sent to the station in the light-house tender Pharos, and preparations were immediately made for putting down the foundation-piles. The breaking of all the foundation-screws caused considerable delay. They were replaced by an entirely new set. While awaiting the casting of the new screws, the working-party were employed in making repairs in another portion of the district. In the latter part of March, operations were resumed, and the five foundation-piles at last successfully planted. The work was then vigorously prosecuted, and the building completely finished in the early part of the month of June, 1874. The light was exhibited for the first time on the evening of the last day of the same month. The structure consists of five iron screw-piles, upon which is placed a square wooden dwelling, surmounted by a lantern with iron parapet. The lens-apparatus is of the fourth order, showing a fixed white light, varied by red flashes.

398. *Rigolets, (Pleasanton's Island,) Louisiana.*—On the 25th of May, 1874, the fourth-order light at this station was discontinued, it being no longer required for purposes of navigation.

401. *Pointe aux Herbes, Lake Ponchartrain, Louisiana.*—Considerable delay has been experienced in procuring the land necessary for the site of this light-house. This has at last been accomplished. Plans have been prepared, and the work will be undertaken at an early day.

405. *Tchefuncti River, Lake Ponchartrain, Louisiana.*—The breakwater in front of the tower and dwelling at this station having been considerably damaged during a late gale, and being constructed in such a manner and of such slight material as to afford no protection to the light-house and buildings during the prevalence of strong southerly and easterly winds, requires to be rebuilt; and an appropriation of \$3,500 is respectfully recommended for this purpose.

408. *Pass a l'Outre, Mississippi River, Louisiana.*—Repairs were made to the tower, keeper's dwelling, and fog-signal house, but were not fully completed, owing to want of funds available for such work. The old landing, built some years ago at this station, being in a very dilapidated condition, and having recently fallen into the river from the washing away of the ground around the supporting piles, needs rebuilding. It is not deemed advisable to make repairs to the old wharf, as the timbers of which it is composed are rotten. An appropriation of \$2,500 is recommended for the purpose of building a new substantial landing and walk to the tower, for the safe and convenient landing of supplies for the station, coal for the supply of the steam fog-signal, and to make the required repairs to the light-house and buildings connected therewith.

410. *Head of the Passes, Mississippi River, Louisiana.*—In the early part of 1872, this light-house was removed from its original foundation to a point 200 feet farther inland, to avoid its destruction by the washing away of the river-bank; the breakwater which formerly protected the site being carried away during a violent gale in October, 1872. As the river is still encroaching on the light-house site to such an extent that it will be necessary to shortly build some protective works, or again remove the light, an appropriation of \$3,500 is respectfully recommended for the purpose of building a breakwater.

411. *Southwest Pass, Mississippi River, Louisiana.*—The light from the new first-order iron tower was exhibited for the first time on the morning of July 1, 1873; the entire work on the structure being completed during the same month. The tower is an iron frame-work, in the form of a truncated pyramid, having the keeper's dwelling in the lower part and an inclosed stairway from the dwelling to the lantern. The focal plane is 128 feet above the sea-level.

412. *Barrataria Bay, Louisiana.*—This station not having been repaired for some years, the dwelling-house was in a dilapidated condition. The entire roof of the dwelling-house was renewed, a new kitchen was built, and the station put in order.

413. *Timbalier, entrance to Timbalier Bay, Louisiana.*—The lumber and material required for the construction of the platform, to aid in the work of erecting this light-house, was sent to the station early in the month of July, 1873, and work was immediately commenced. The platform was not fully completed until the month of December, 1873; operations being considerably delayed by the loss of portions of the piles and heavy timbers, which were washed away during the frequent occurrences of high water. On the completion of the platform and quarters for the working-party the light-house tender *Magnolia* was sent to station from Southwest Pass with iron-work of the foundation and first series of the light-house. On her arrival, preparations were made for putting down the foundation-piles; this was successfully done during the month of January, 1874, and the erection of the light-house was rapidly carried on until the 19th day of February, at which date the main column and braces of the second series had been placed in position. The funds for the further prosecution of the work being exhausted, work was sus-

pended on the above date, and the working-party discharged, a watchman being left at the station to take care of the public property. An additional appropriation of \$15,000 for the completion of the light-house being made available by act of June 23, 1874, a working-party will be organized and dispatched to the station to resume operations. It is proposed to push the work forward to completion as rapidly as possible.

414. *Ship Shoal, Gulf of Mexico, off the coast of Louisiana.*—Information was received during the month of December, 1873, that the concrete and ballast put around the foundation of this light-house some five years ago was being displaced by the action of water. An examination was made of the site, and from the soundings taken underneath and outside the foundation it was found that a large portion of the concrete and ballast-stones have been moved from the original bed, and carried to a considerable distance west of the light-house. The water in that direction has shoaled, and has deepened immediately under and around the structure. A deep gully seems to be cutting into the shoal toward the foundation from the northeast. The tower was found to lean considerably in a northeast direction; but the inclination has not increased much, if any, during the last five years. It is sufficient, however, to cause irregularities in proper and accurate working of the machinery of the lens-apparatus, lessening somewhat the efficiency of this important light. The urgency of the case required immediate measures, the cost of which had to be paid from the general appropriation for repairs and incidental expenses of light-houses, &c. As this appropriation is not sufficiently great to meet such large drafts upon it without detriment to the interests of other stations, the sum of \$14,000, estimated as the cost of these remedial measures, should be returned to the general appropriation, and an appropriation is asked for this purpose, to be made available at once.

415. *Southwest Reef, entrance to Atchafalaya Bay, Louisiana.*—An appropriation of \$5,000 having been made to complete the improvements at this station, which consist of the establishment of steam fog-signal and the raising of the tower from its present foundation, the work will be commenced at once.

416. *Trinity Shoal, Gulf of Mexico, off the coast of Louisiana.*—The construction of the working-platform 100 feet square, on wooden piles, in 14 feet of water, to aid in the erection of the second-order iron screw-pile structure to mark this dangerous shoal, was commenced in the month of June, 1873, and finished in the month of October following, the work being seriously retarded by the unfavorable weather prevailing during the continuance of operations. The trestles used for driving the platform-piles were washed away at the very commencement of the work, causing the almost total destruction of the pile-driver frame and the loss of a portion of the tools used by the workmen. The vessels stationed at the works for accommodation of the working-party were compelled on several occasions to put to sea for safety. On the completion of the platform and the arrival at the work of the light-house tenders Pharos and Guthrie, in the month of November, with the iron-work of the foundation and first series, preparations were made for putting down the foundation-piles. Before this could be accomplished, the station was visited by a severe storm, which commenced on the 15th of November, causing a very heavy sea. During the night of the 16th, the tender Guthrie, having struck heavily on the shoal, put to sea, her master hoping to keep her clear with the pumps, but without success. Filling rapidly, she was headed for the shoal, on which she sunk in 11 feet water, becoming a total wreck, her crew being picked up by light-house tender

Pharos. The wind moderated in the afternoon of the 17th, but commenced blowing hard again during the night, shifting to northwest and north-northwest, and again making a heavy sea which broke on nearly every part of the shoal; this continued during the 18th. At about 1.30 p. m. of that day, when the storm was at its height, the waves nearly reaching the top of the platform, which was about 15 feet above mean low water, the entire platform was swept away, carrying with it all the iron-work of the structure on it at the time, the quarters of the working party, and the entire working-force, consisting of some sixteen persons. Through the exertions of the master of the Pharos, all the persons on the platform, at the time of the disaster, were rescued, the superintendent of the works and the master of the lost schooner Guthrie being carried out to sea. They were in the water some three hours, clinging to the floating timber, before they were picked up, in an almost exhausted condition. This misfortune was a most discouraging one, as in one more week of fair weather all the iron foundation-piles would have been planted and braced. On the Guthrie, besides the complete outfit, a large amount of material belonging to the structure was lost. On the platform, together with a complete outfit of blocks, ropes, tackles, and tools, were nine wrought-iron foundation-piles, eight chord-links, five periphery-sockets, one center-socket, nine foundation-screws, one pile-inserting apparatus, one pile-driver, two pile-hammers, and one fourth-order lens-apparatus. Immediately on the receipt of the news of the above disaster, a steam cotton-lighter was chartered and sent to the shoal, to recover as much as possible of the iron-work, &c. The vessel arrived there on the 29th of November, and commenced operations. She continued on this work until the 14th of December, being forced by the weather on four different occasions to suspend work and seek a harbor on the Louisiana coast. She succeeded, however, in recovering nine wrought-iron foundation-piles, eight chord-links, five periphery-sockets, one center-socket, and one sleeve for pile-inserting apparatus. No endeavors were made to raise the schooner Guthrie, as she was found to have settled in the sand, with about 18 feet water on her decks, and so torn to pieces that any attempts to raise her would have proved useless. From the examination made by the officer in charge of the operations of the steamer Allison, it was found that the water over the site on which the platform stood had deepened from 14 feet, the original depth when the platform was commenced, July 5, 1873, to 18 and 24 feet on the 30th of November following, and that the piles of the platform broke off at and below the surface of the shoal, being unable to withstand the accumulated force of the waves advancing from the coast some twenty-five miles distant. Before asking further appropriations for this work, it is proposed to further consider the plans and the practicability of constructing and maintaining a light-house at this point.

A supplementary estimate of \$2,000 was made last year for the reimbursement of the working-party for personal property that was lost by them at the time of the loss of the station and the wreck of the vessel. This appropriation is again recommended.

417. *Calcasieu, entrance to River and Lake Calcasieu, Louisiana.*—The appropriation made available by act of March 3, 1871, for the erection of this light-house, having reverted to the Treasury, the iron-work of the structure has, since its delivery, been stored at the depot at the Head of the Passes, where it now is. A new appropriation of \$14,000, for the purchase of the land for a site and the erection of the light-house, was made available by act of June 23, 1874. Proceedings have been instituted by the United States district attorney, district of Louisiana, for the pur-

pose of condemnation, under the laws of the State, of the lands selected and required for light-house purposes. As soon as the title to the land is acquired, the erection of this light will be commenced.

424. *Matagorda, entrance to Matagorda Bay, Texas.*—The erection of the iron tower mentioned as in progress at the date of the last annual report was completed during the month of September, 1873, and the new light was exhibited for the first time on the evening of the first day of the same month. The light is of the third order, flashing every ninety seconds; the focal plane is at an elevation of 91 feet above sea-level. A wooden dwelling for the keepers was erected near the light-house.

429. *Brazos Island beacon, entrance to Brazos, Santiago, Texas.*—The recommendations made in the annual reports for the years 1872 and 1873 for an appropriation of \$25,000 for rebuilding this light-house are respectfully renewed. The following remarks, made in the last annual report, are herewith repeated :

The present tower is one of several hastily built to serve temporary purposes in place of those destroyed during the war. Those at Sand Island, Alabama, Bolivar Point, and Matagorda, Texas, have been replaced by suitable structures, and it is now desirable that this, the last of the kind, should give way to a more durable building. It has already been used a much longer time than was anticipated when it was erected, and, in view of its condition, (the foundation of the tower being decayed and the building not worth the cost of repairing,) something should be speedily done to render the light more surely permanent.

REPAIRS.

At each of the following-named stations in the eighth district there have been repairs made, more or less extensive, during the past year :

379. *Saint Mark's, entrance to Saint Mark's River, Florida.*

380. *Dog Island, Saint George's Sound, Florida.*

381. *Cape Saint George, Florida.*

383. *Pensacola, entrance to Pensacola Bay, Florida.*

402. *Port Ponchartrain, Louisiana.*

404. *New Canal, Lake Ponchartrain, Louisiana.*

407. *Chandeleur, Chandeleur Island, Louisiana.*

408. *Pass à l'Outre, Mississippi River, Louisiana.*

412. *Barrataria Bay, Louisiana.*

421. *Half Moon Shoal, Galveston Bay, Texas.*

422. *Red Fish Bar, Galveston Bay, Texas.*

423. *Clopper's Bar, Galveston Bay, Texas.*

427. *Half Moon Reef, Matagorda Bay, Texas.*

LIGHT-SHIPS.

419. *Galveston light-ship inside of Galveston Bar, Texas.*—Condition good.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

408. *Pass à l'Outre, mouth of the Mississippi River, Louisiana.*—A 12-inch steam-whistle. Repairs are required at this station, referred to previously under head of this light-station.

411. *Southwest Pass, mouth of Mississippi River, Louisiana.*—A 12-inch steam-whistle.

DAY OR UNLIGHTED BEACONS.

Range-beacon, Pass à l'Outre, Mississippi River.—Iron-pile beacon.

Stake Island, Southwest Pass, Mississippi River.—Iron-pile beacon.

Five iron-pile beacons.—Marking channel into Atchafalaya Bay, Louisiana.

North breaker-beacon, entrance to Galveston Bay, Texas.—Iron-pile beacon.

BUOYS.

The buoyage in this district is in a satisfactory condition.

DEPOTS.

Coal-depot, Mobile Point, entrance to Mobile Bay.—The coal-platform at this station is in good condition.

Southwest Pass, Louisiana.—An appropriation of \$15,000 having been made for a light-house and buoy-depot at Southwest Pass, Louisiana, the work will be commenced without unnecessary delay.

TENTH DISTRICT.

The tenth district extends from the mouth of Saint Regis River, New York, to include Grassy Island light-house, Detroit River, Michigan; and embraces all the aids to navigation on the American shores of Lakes Erie and Ontario and Saint Lawrence River.

Inspector.—Commodore Napoleon Collins, U. S. N., until July 1, 1874; Commander Edward E. Potter, U. S. N., present inspector.

Engineer.—Maj. Franklin Harwood, Corps of Engineers, and brevet lieutenant-colonel U. S. A., until June 30, 1874; Lieut. Col. C. E. Blunt, Corps of Engineers, U. S. A., present engineer.

In this district there are—

Light-houses and lighted beacons.....	59
Day or unlighted beacons.....	1
Light-ships, in position.....	0
Light-ships, for relief.....	0
Fog-signals, operated by steam or hot-air engines.....	0
Buoys actually in position.....	84
Spare buoys, for relief to supply losses.....	42
Tenders, (steam, buoy-tender,) and supply-vessel.....	1

The numbers preceding the names of stations correspond with the "Light-house list of the northern and northwestern lakes," issued January 1, 1874.

LIGHT-HOUSES AND LIGHTED BEACONS.

498. *Cross-over Island, Saint Lawrence River, New York.*—Both the tower and the dwelling are in a very dilapidated condition. The appropriation asked for last year not having been granted, extensive repairs will be needed to make premises serviceable for the ensuing year. It will be an economy to rebuild the structure at this station, and an appropriation of \$14,000 is required for this purpose.

499. *Sister Island, Saint Lawrence River, New York.*—To protect the lower island from the action of the water, a retaining wall is needed along the northwest side of the dwelling and tower, for which an appropriation of \$700 is asked.

501. *Rock Island, Saint Lawrence River, New York.*—The recommendation contained in last year's report is renewed:

The tower and dwelling are in a similar condition to that of Cross-over Island. A new tower is imperatively necessary. The dwelling might be repaired, but it is not considered economical in the end to do so, as it would only be postponing the building of a new one a few years, and it would probably cost less to build tower and dwelling together now.

An appropriation of \$14,000 is required for a new tower and dwelling, and is recommended.

508. *Fair Haven, Little Sodus Bay, Lake Ontario, New York.*—The dwelling built under contract was completed and accepted in July, 1873, and occupied in August.

— *Thirty-Mile Point, Lake Ontario, New York.*—The site for this light-house has been purchased and cession of jurisdiction obtained. Plans are being prepared, and it is proposed to commence the work without unnecessary delay. An additional appropriation of \$5,000 is asked.

515. *Olcott, Lake Ontario, New York.*—A frame-beacon, with a focal plane of 32 feet above the lake-level, was established on the end of west pier; a fixed white light, sixth order, was shown on and after November 1, 1873.

521. *Dunkirk, Lake Erie, New York.*—The old tower is in a very precarious condition; large sections of the outer shell may fall off at any moment, thereby endangering not only the whole tower with the apparatus, but also the dwelling and its tenants. It is urgently recommended to rebuild the tower at the earliest possible time. An appropriation of \$15,000 is required.

524. *Presque Isle beacon-range No. 1, Lake Erie, Pennsylvania.*—An appropriation of \$8,000 was made at the last session of Congress, for establishing at this station a lumber-depot, which will be acted upon at an early day.

529. *Presque Isle, Lake Erie, Pennsylvania.*—The new light-house was completed on July 1, 1873, and a fixed white light of the fourth order, varied by red flashes, was exhibited on July 12, 1873.

530. *Conneaut, Lake Erie, Ohio.*—An appropriation of \$4,000 was made at the last session of Congress, to renew the beacon, erecting it on the head of the west pier of the harbor. It is expected to exhibit the light of the new beacon on the opening of navigation in the spring of 1875.

531. *Ashtabula, Lake Erie, Ohio.*—An appropriation was made March 3, 1873, for building a new pier-head beacon. The lantern was made, but the contemplated extension of the west pier was not completed, nor will it be this season; when completed, the new beacon will be established.

533. *Grand River (Fairport) beacon, Lake Erie, Ohio.*—An appropriation of \$4,000 was made at the last session of Congress to renew the beacon, erecting it on the head of the east pier of the harbor. The beacon will be erected as soon as the extension of the pier shall have been completed.

535. *Cleveland beacon No. 1, Lake Erie, Ohio.*—An appropriation of \$5,000 was made at the last session of Congress for renewing this beacon. It will be erected shortly, on the head of the west pier to entrance of Cleveland Harbor, and it is hoped that the light can be exhibited before the close of navigation, 1874.

536. *Cleveland beacon No. 2, Lake Erie, Ohio.*—A substantial frame-beacon is to be built at the head of east pier, provided with two sixth-order lenses in lieu of the present mast-head double light.

537. *Black River, Lake Erie, Ohio.*—This station has no keeper's dwelling. An appropriation of \$5,000 was asked for last year for the construction of a frame-dwelling similar to the one at Ashtabula, Ohio. The recommendation is renewed.

— *Sandusky Bay day-beacons, Sandusky Bay, Lake Erie, Ohio.*—An appropriation of \$12,000 was made at the last session of Congress for

two day-beacons in Sandusky Bay. Plans and location are now being considered.

— *Maumee Bay day-beacons, Maumee Bay, Lake Erie, Ohio.*—An appropriation of \$14,000 was made at the last session of Congress for two day-beacons in Maumee Bay. Plans and location are now being considered.

546. *Maumee outer range, (front,) Maumee Bay, Lake Erie, Ohio.*—The slight protection to the slope has been washed away, and the water encroaches at such a rate that the front tower is endangered. A bulk-head of protection is necessary, and for this purpose the sum of \$2,000 is required.

— *Bar Point Shoals, Lake Erie, Michigan, near the mouth of Detroit River.*—These shoals are well defined as to extent and contour by the lake-survey chart published since last annual report. They are almost entirely in Canadian waters, and the attention of the Dominion government has been called to the necessity for and asked to establish a light-ship at that point.

REPAIRS.

At each of the following-named stations in the tenth district, there have been made repairs and improvements, more or less, during the year:

497. *Ogdensburg, Saint Lawrence River, New York.*
498. *Crossover Island, Saint Lawrence River, New York.*
499. *Sister Island, Saint Lawrence River, New York.*
500. *Sunken Rock, Saint Lawrence River, New York.*
501. *Rock Island, Saint Lawrence River, New York.*
502. *Tibetts Point, Lake Ontario, New York.*
503. *Galloo Island, Lake Ontario, New York.*
504. *Sackett's Harbor, Lake Ontario, New York.*
505. *Stony Point, Lake Ontario, New York.*
506. *Oswego, Lake Ontario, New York.*
507. *Oswego pier-head, Lake Ontario, New York.*
508. *Fair Haven, Lake Ontario, New York.*
509. *Big Sodus beacon, (outer,) Lake Ontario, New York.*
511. *Big Sodus Bay, Lake Ontario, New York.*
513. *Genesee beacon, Lake Ontario, New York.*
514. *Oak Orchard, Lake Ontario, New York.*
515. *Olcott, Lake Ontario, New York.*
516. *Niagara Fort, mouth of Niagara River, New York.*
517. *Horseshoe Reef, Buffalo, New York.*
518. *Buffalo breakwater, (north end,) Lake Erie, New York.*
520. *Buffalo light station and depot, Lake Erie.*
521. *Dunkirk, Lake Erie, New York.*
522. *Dunkirk beacon, Lake Erie, New York.*
523. *Erie Harbor, Lake Erie, Pennsylvania.*
524. *Presque Isle beacon-ranges, Erie, Pennsylvania.*
528. *Peninsular ranges, 1 and 2, Erie, Pennsylvania.*
529. *Presque Isle, Lake Erie, Pennsylvania.*
530. *Conneaut, Lake Erie, Ohio.*
531. *Ashtabula, Lake Erie, Ohio.*
532. *Grand River, Lake Erie, Ohio.*
533. *Grand River beacon, Lake Erie, Ohio.*
534. *Cleveland, Lake Erie, Ohio.*
535. *Cleveland beacon, Lake Erie, Ohio.*
538. *Vermillion, Lake Erie, Ohio.*

- 539. *Huron*, Lake Erie, Ohio.
- 540. *Cedar Point*, Lake Erie, Ohio.
- 541. *Cedar Point beacon*, Lake Erie, Ohio.
- 542. *Marblehead*, Lake Erie, Ohio.
- 543. *Green Island*, Lake Erie, Ohio.
- 544. *West Sister Island*, Lake Erie, Ohio.
- 545. *Turtle Island*, Lake Erie, Ohio.
- 546-51. *Maumee ranges*, Lake Erie, Ohio.
- 552. *Monroe*, Lake Erie, Michigan.
- 555. *Mamajuda*, Detroit River, Michigan.
- 556. *Grassy Island*, Detroit River, Michigan.

LIGHT-SHIPS.

There are no light-ships in this district.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

There are no fog-signals operated by steam or hot-air engines in this district.

DAY OR UNLIGHTED BEACONS.

Dunkirk Harbor, New York.—In good condition.

BUOYAGE.

During this season an iron can-buoy has been placed off Bar Point, Lake Erie, to mark a shoal nearly in mid-channel for vessels entering or leaving Detroit River. No other changes have been made in the buoyage of this district since the last report.

DEPOT.

The district depot is in good repair and meets all present requirements.

ELEVENTH DISTRICT.

The eleventh district embraces all aids to navigation on the northern and northwestern lakes above Grassy Island light-station, Detroit River, and includes Lakes Saint Clair, Huron, Michigan, and Superior, and the straits connecting them.

Inspector.—Commodore Alexander Murray, United States Navy, until October 1, 1873; Commander William P. McCann, United States Navy, present inspector.

Engineer.—Major Godfrey Weitzel, Corps of Engineers, brevet major-general United States Army, for the entire district, excepting Lake Michigan; Maj. Henry M. Robert, Corps of Engineers, for Lake Michigan.

There are in this district:

Light-houses and lighted beacons.....	105
Day or unlighted beacons	1
Light-ships in position	0
Light-ships for relief	0
Fog-signal operated by steam or hot-air engines.....	7
Buoys actually in position	139
Spare buoys for relief and to supply losses	75
Tender, (steam,) <i>Dahlia</i> , buoy-tender and supply-vessel.....	1
Tender, (steamer,) <i>Warrington</i> , (used in engineers' construction and repairs).....	1

The numbers preceding the names of stations correspond with the "Light-house list of the northern and northwestern lakes," issued January 1, 1874.

LIGHT-HOUSES AND LIGHT-BEACONS.

557. *Windmill Point, Michigan, entrance to Lake Saint Clair.*—This station was built in 1838, and refitted in 1867. It is a very important station, as it is a guide for the whole commerce of the lakes, to Lake Saint Clair, and the Detroit River. An entirely new station is imperatively demanded here. Both tower and house are old and in poor condition, and not worth repairing, and it is therefore again recommended that this station be rebuilt at a cost of \$18,000.

559. *Saint Clair Flats Beacon, Lake Saint Clair, Michigan.*—An appropriation of \$10,000 was made at the last session of Congress for rebuilding this beacon and the crib which surrounds it. This will be done as soon as possible.

562. *Fort Gratiot light-station, Lake Huron.*—An appropriation of \$10,000 was made at the last session of Congress, for building a new keeper's dwelling at this place. Plans and estimates for the same will be prepared as soon as possible, and it is hoped the house will be finished this year.

— *Light house between Fort Gratiot and Point aux Barques, Lake Huron.*—The recommendation which has been made in several annual reports to build a coast-light, to divide the long distance of seventy-five miles, between Point aux Barques and Fort Gratiot, is respectfully renewed. This light-house would be of the coast-lights of the general system, and it is not intended to serve any local interest. No argument seems to be necessary to show the necessity of this light, and an appropriation of \$40,000 is recommended for this purpose.

— *Port Austin, Saginaw Bay, Michigan.*—Thus far the Government has not succeeded in obtaining the requisite site for this station, for which an appropriation is available. As soon as it is secured the work will be prosecuted.

564. *Saginaw Bay, at the head of Saginaw Bay and mouth of Saginaw River, Michigan.*—The dwelling-house at this station is very old. It was originally built of rubble masonry. It is dilapidated and not worth repairing. A new dwelling is urgently demanded, the estimated cost of which is \$8,000.

566. *Tawas (Ottawa,) Lake Huron, Michigan.*—The remarks contained in the last annual report are herewith repeated:

This station was originally built on the end of Tawas Point, on the north shore of Saginaw Bay, Michigan. Since that time the point has steadily made to the southward and westward, and the extremity of it is now more than a mile from the light. No extensive repairs or improvements have been made, as the necessity for removal of the light has long been foreseen. It is intended to guide into the harbor of Tawas, which from its situation, so near the mouth of the much-dreaded Saginaw Bay, is of great value and much resorted to for refuge. The construction of a light on the extremity of the present point, if possible, would be quite expensive, and it is an open question whether some other disposition should not be made to meet the requirements of navigation. An estimate of \$30,000 is submitted for a light or lights to guide into Tawas Bay, Michigan, leaving the proper arrangements for future discussion.

567. *Au Sable, mouth of Au Sable River, Lake Huron, Michigan.*—This pier-head light was completed and lighted for the first time on the night of the 20th November, 1873.

573. *Spectacle Reef, Lake Huron, Michigan.*—Operations on this important work were continued. At the end of the fiscal year, June 30, 1873, the cutting and fitting of the stone at the harbor had been com-

pleted to the sixteenth course, inclusive, and at the reef the sixth, seventh, and greater part of the eighth courses were set. At the end of July, of 1873, the tower had been carried up to the sixteenth course, inclusive, and at the harbor the stones had been cut to include twelve stones of the twenty-third course. At the end of August, 1873, the twenty-second course of stone had been set, four-fifths of the iron-steps, including doors at top and bottom, were in place, and at the harbor the stone-cutting was completed and stone-cutters discharged. At the end of September, 1873, all the stone was set up to and including the main deck, (course C,) and the interior brick-work was completed with the exception of the arches between the beams of the three upper floors. At the end of October, 1873, when all the parties were called in, on account of the unusually bad weather during the months of September and October, the station was completed, with the exception of placing the chimney on the outside of the lantern, the stairway leading to the watch-room, (which was found a little short,) painting the tower on the inside, and setting up the lens. The working-parties could not be started, on account of bad weather, until the 14th of May of this year. At the end of that month everything was completed, and the light was exhibited for the first time on the night of June 1, 1874.

578. *Saint Helena, Lake Michigan, Michigan.*—This station was finished in August, and lighted for the first time on the night of September 20, 1873.

580. *Skulligallee, Lake Michigan, Michigan.*—Nothing has been done at this station. The island was seriously damaged by a storm on December 4, 1873, two-thirds of it being reported as washed away. It needs protection, for which an appropriation of \$5,000 is required.

586. *South Manitou, Lake Michigan, Michigan.*—The tower at this station is reported as but twenty feet from the water's edge and the shore wearing away, having been washed off some sixty or seventy feet the past year. Some protection should be afforded the site at once, for which an appropriation of \$2,500 is asked.

588. *Frankfort pier-head light, Lake Michigan, Michigan.*—This light was finished in August, and lighted for the first time on October 15, 1873.

589. *Manistee, Lake Michigan, Michigan.*—The lens was erected on this tower to replace the temporary light in time for the opening of navigation in the spring.

591. *Père Marquette pier-head light, Lake Michigan, Michigan.*—No work was done during the year. The last three annual reports urged an appropriation of \$5,000 for a keeper's dwelling at this point. It is much needed, and the recommendation is renewed. The proposed dredging of the channel this season to a width of 200 feet will take the old house the keeper has been living in, and it is not worth moving. No residence can be had within a half mile, and that on the opposite side of the river from the light.

592. *Pentwater pier-head light, Lake Michigan, Michigan.*—The recommendation in the last annual report, that \$5,000 be appropriated for the erection of a keeper's dwelling at this point, is respectfully renewed.

593. *Petite Pointe au Sable, Lake Michigan, Michigan.*—This station was begun at the opening of the last fiscal year, and was prosecuted with some difficulties in the landing of materials to the close of the season. The inside of the tower and covered way were plastered in the spring, wood-work painted, the grading round the tower done, and the light exhibited on the opening of navigation in 1874.

594. *White River pier-head light, Lake Michigan, Michigan.*—The

small store-house here was washed away by the storm of December 4, 1873. The crib on which the light stands needs filling and planking. An appropriation of \$15,000 having been made for a new tower and keeper's dwelling at this station, plans will be prepared and the work taken in hand without unnecessary delay.

606. *Calumet, Lake Michigan, Illinois.*—This station having been repaired and renovated during the last fiscal year, the lens was set up, and the light exhibited September 7, 1873.

607. *Chicago, Lake Michigan, Illinois.*—There is no way of procuring a proper supply of good water at this station, except by laying a water-pipe to connect with those of the city. The distance from the keeper's dwelling to the nearest point of connection is about 2,600 feet, and the cost of the work will be about \$1,200, for which an appropriation is recommended.

609. *Grosse Point, Lake Michigan, Illinois.*—The tower and dwelling were finished in readiness for lighting March 1, 1874. The light was exhibited on the opening of navigation.

—*Racine Point, Lake Michigan, Wisconsin.*—The recommendation contained in the last four annual reports, that a lake-coast light be established on Racine Point, is respectfully renewed, and an appropriation of \$40,000 recommended. The importance of the erection of a light at this point has been repeatedly urged, and should be established. At the same time the present lake-coast light at Racine should be discontinued.

619. *Sheboygan pier-head light, Lake Michigan, Wisconsin.*—The establishment of this light was commenced in September, 1873, and finished the following month.

623. *Twin River Point, Lake Michigan, Wisconsin.*—The construction of this station commenced last August. Unusual difficulties were met with in landing materials and in digging for the foundations, quicksand being encountered beneath the water-level. Work was suspended November 7, with the concrete in place on the grillage which covers the pile-heads. Work began again April 23, 1874, and the construction has steadily progressed since. On June 30, the tower was 19 feet high above the water-table, the first landing and stairs being set. The dwelling-walls were finished, and the roof being shingled.

—*Sturgeon Bay Ship-Canal, Lake Michigan, Wisconsin.*—The recommendation in the last annual report that a light and steam fog-signal be established at this important point is renewed, and an appropriation of \$20,000 is respectfully asked.

627. *Port du Mort, Lake Michigan, Wisconsin.*—No repairs have been made for some time at this station. Boat house and ways are much needed. A new roof is required on the dwelling, and repairs on the boats, which were badly injured saving a shipwrecked crew. An appropriation of \$1,200 is asked.

627. *Poverty Island, Lake Michigan, Michigan.*—The construction of this light-house began August 28, 1873. The work was closed by a fire which commenced in the sleeping-shanties, while the men were at work, October 25, and which destroyed the temporary shelter and some material. Work with a small party was recommenced May 13, and was brought to a condition to permit of occupancy and the exhibition of a temporary light by the 14th of July, 1874, and then stopped for want of funds. The present condition of the station is as follows: The tower walls are up 31 feet from water-table and covered. All steps and landings up with the walls, the plastering inside partly done. The dwelling is completed and painted and a wooden lantern erected on the roof for a tem-

porary light, the lens for which will soon be set up. The completion of this light will cost about \$3,000, for which an appropriation is asked.

— *Whale's Back Reef, Green Bay.*—An examination and report on the advisability of a light at this point has been ordered by the board.

641. *Big Sable, Lake Superior, Michigan.*—The erection of a light-house at this station was begun during the month of July last year. At the end of the fiscal year it was completed with the exception of plastering and outside whitewashing. It will be ready for lighting as soon as the lens can be set up.

— *Stannard's Rock, Lake Superior, Michigan.*—The survey of this dangerous rock was made as provided for by the act of Congress of March 3, 1873. The results of this survey show that it is practicable to build a light-house to mark this dangerous rock in water varying from 10 to 12 feet and approachable from three sides. This light-house should be built and a fog-signal also erected. This rock lies near the track of all the vessels running to the north side and western portion of Lake Superior, and is an object of great anxiety, especially in dark nights and the almost interminable fog which prevails in that neighborhood during the greater part of the season of navigation. The keeper at Manitou Island reports only five days during the whole month of June, 1874, when there was no fog in that vicinity. The construction of this station will benefit the large, growing, and valuable commerce of the Lake Superior region. This is the proper time to begin it, because it can now be built cheaper than at any future time for the reason that the costly apparatus and machinery used at Spectacle Reef is now available and are especially adapted to works such as this. The work are nearly twenty miles distant from the nearest land and forty from a suitable harbor, and as it will be placed in from ten to twelve feet of water, it will require a structure of the most costly and substantial character. It will cost at least \$300,000, but no accurate detailed estimate can be given in advance. Large as this sum is, its outlay is fully warranted by the necessities of the navigation of the lakes, and therefore an appropriation of \$200,000 is recommended to begin the work.

— *L'Anse, Keweenaw Bay, Lake Superior.*—A clear title has not yet been acquired for the land which has been selected and surveyed for the site of this station. As soon as title to site is secured the work will be taken in hand.

659. *Portage Lake Ship-Canal, Lake Superior, Michigan.*—After a great delay, a clear title for the land required for this station was acquired. Some of the material needed for its construction has been landed, and all purchased. As soon as the station at Outer Island is completed the party will be transferred here, and it is expected to light it about the 15th of October.

661. *Outer Island, Lake Superior, Michigan.*—The work at this station was begun during the month of August, 1873. The work is now progressing, and will probably be ready for lighting about the 1st of October.

— *Sand Island, Lake Superior, Wisconsin.*—The recommendation made in three previous annual reports, that a station should be erected on the northern end of Sand Island, is renewed, and an appropriation of \$18,000 is asked.

666. *Duluth, Lake Superior, Minnesota.*—This station, after a great delay on the part of the contractors, was finally completed during the month of January, 1874, and lighted for the first time on the night of June 2, 1874.

667. *Isle Royale, Lake Superior, Michigan.*—Work could not be com-

menced on this station last year on account of difficulty in determining its proper location. When the location is decided on the work will be prosecuted.

— *Rock Harbor, (Isle Royale,) Lake Superior, Michigan.*—In the latter part of the month of June, 1874, the old station at this place, which had been discontinued, was repaired, and arrangements made for relighting, under the appropriation for that purpose made by Congress. It is expected that the light will be exhibited in August.

— *Passage Island, Lake Superior, Michigan.*—An appropriation of \$18,000 for a station on this island is again recommended. This is an important matter for the valuable commerce of the northern portion of Lake Superior.

PIER-HEAD LIGHTS.

During the year pier-head light structures have been erected and lights exhibited at:

Au Sable, Lake Huron.

Frankfort, Lake Michigan.

Sheboygan, Lake Michigan.

Manitowoc, Lake Michigan.

Duluth, Lake Superior.

As the erection of pier-head lights depends upon the extension of the harbor improvements, it is not practicable to make an estimate in detail, but the amount of \$20,000 in the aggregate will certainly be required for this purpose.

REPAIRS.

Repairs of greater or less extent have been made or are in process of execution at the following stations:

558. *Saint Clair Flats.*

559. *Saint Clair Flats beacon.*

560. *Saint Clair Flats, Canal, (lower light.)*

561. *Saint Clair Flats Canal, (upper light.)*

562. *Fort Gratiot.*

563. *Point aux Barques.*

564. *Saginaw Bay.*

565. *Charity Island.*

566. *Tawas.*

569. *Thunder Bay Island.*

570. *Presque Isle Harbor, (front light.)*

571. *Presque Isle Harbor, (rear light.)*

572. *Presque Isle.*

574. *Detour.*

575. *Bois-Blanc.*

576. *Cheboygan.*

580. *Skilligalle.*

583. *South Fox Island.*

586. *South Manitou.*

587. *Point Betsey.*

589. *Manistee, Michigan.*

590. *Grand Point au Sable.*

593. *Petite Pointe au Sable, Michigan.*

596. *Muskegon pier-light, Michigan.*

600. *Kalamazoo, Michigan.*

604. *Michigan City, Indiana.*

607. *Chicago, Illinois.*

- 608. *Chicago pier-light*, Illinois.
- 610. *Waukegan*.
- 612. *Kenosha pier-head*, Wisconsin.
- 614. *Racine pier-head light*.
- 617. *Milwaukee*.
- 615. *Milwaukee beacon*.
- 616. *Milwaukee North-Cut beacon*.
- 621. *Manitowoc pier-light*, Wisconsin.
- 622. *Manitowoc*, Wisconsin.
- 624, 625. *Bailey's Harbor Ranges*.
- 626. *Cana Island*, Wisconsin.
- 630. *Point Peninsula*, Michigan.
- 631. *Escanaba*, Michigan.
- 632. *Eagle Bluff*.
- 635. *Tail-Point*, Wisconsin.
- 636, 637. *Grassy Island*.
- 640. *White-Fish Point*.
- 642. *Grand Island*.
- 643. *Grand Island Harbor*.
- 644. *Marquette*.
- 647. *Granite Island*.
- 649. *Portage River*.
- 652. *Manitou*.
- 653. *Gull Rock*.
- 658. *Eagle River*.
- 660. *Ontonagon*.
- 662. *Michigan Island*.
- 663. *La Pointe*.
- 664. *Raspberry Island*.

LIGHT-SHIPS.

There are no light-ships in this district.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

- Fort Gratiot*, an 8-inch steam-whistle.
- Thunder-Bay Island*, a 10-inch steam-whistle.
- Spectacle Reef*, a 10-inch steam-whistle.
- Detour*, a 10-inch steam-whistle.
- White Fish Point*, a 10-inch steam-whistle.
- Marquette*, a 10-inch steam-whistle.

BUOYS.

The buoyage of this district has been carefully attended to during the year, is in conformity with the printed buoy-list, and generally in good order.

DEPOT.

Light-house depot, Detroit, Michigan.—During the year work was continued on this important depot until the money was all expended. The grounds around the building were graded, as far as they could be; the slopes were sodded; the platform of the front door laid; the sashes for all the windows hung; and elevator constructed; the front door and two doors in basement, all of iron, were hung; the basement flagging

laid and all the flooring; partition and hand-railing in the attic and both (temporary) doors constructed; the iron-work, both inside and outside of the building, painted with one coat for protection; about 60 feet of the small brick drain running through the depot-lot and with which the depot and keeper's dwelling are drained were taken up and renewed, to perfect the drainage; an oil-testing room has been fitted up, and slight damage to the roof of the building, caused by high winds, has been repaired. In this depot is stored the entire supply of oil for the whole lake region, all the valuable material used or to be used in this district, and also some from the tenth district, and it therefore should have an appropriation to complete it and make it perfectly fire-proof. The landing-pier is in a dilapidated and very unsafe condition. The piles and planking are very rotten and no heavy weight can be landed on it. To complete this depot and to build a new landing-pier will require an appropriation of \$10,000, which is earnestly recommended.

SURVEYS OF LIGHT-HOUSE SITES.

The surveys completed since the last report are L'Anse, Isle Royale, and Rock Harbor. In addition a number of preliminary surveys in connection with light-houses now building or to be built, have been made. It is intended to continue this work in accordance with settled plan of the board as rapidly as possible.

TWELFTH DISTRICT.

CALIFORNIA.

This district embraces all aids to navigation on the Pacific coast of the United States, between the Mexican frontier and the southern boundary of Oregon, and includes the coast of California.

Inspector.—Commodore James H. Spotts, United States Navy.

Engineer.—Maj. N. Michler, Corps of Engineers, brevet brigadier-general, United States Army, until October 1, 1873; Lieut. Col. R. S. Williamson, Corps of Engineers, United States Army, present engineer.

In this district there are:

Light-houses and lighted beacons.....	18
Day or unlighted beacons.....	4
Light-ships.....	0
Fog-signals operated by steam or hot-air engines.....	8
Buoys actually in position.....	42
Spare buoys for relief and to supply losses.....	28
Tender Shubrick, common to twelfth and thirteenth districts, used for inspectors' and engineers' purposes.....	1

The numbers preceding the names of stations correspond with those of the "Light-house List of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1874.

LIGHT-HOUSES AND LIGHTED BEACONS.

432. *Point Fermin, coast of California.*—An appropriation of \$20,000 was made June 10, 1872, for the purpose of erecting at this station a fourth-order light-house. As it was found impossible to secure the proper site from the owners (several being minor heirs) by purchase, it was found expedient to secure the same by condemnation under the laws of this State. Suit was accordingly brought for that purpose, which terminated favorably to the United States on the 4th day of November, 1873. The

plans for the structure having been prepared, on the 21st of February of this year the work was commenced. It has progressed favorably since that time. In addition to the light-house keeper's dwelling, two large cisterns and the necessary out-houses have been built. The reservation is inclosed by a substantial fence, and the grounds in the immediate vicinity of the keeper's dwelling and tower are inclosed by a neat picket-fence. The lantern has been set up at the station. It is expected to exhibit the light during the present season.

433. *Point Hueneme, sea-coast of California.*—An appropriation of \$22,000 was made by Congress on the 3d of March, 1873, for building a fourth-order light-house, the appropriation made by previous act for a fog-signal to revert to the Treasury. It being impracticable to procure the requisite amount of land for light-house purposes by purchase, a suit for condemnation was commenced against the owners of the land. The suit terminated favorably to the United States on the 6th day of November, 1873. Plans for the structure were prepared, and on the 25th of April work was commenced, and has progressed favorably since that time. An artesian well has been bored at the station, which is 7 inches in diameter and 152 feet in depth. This well furnishes an abundant supply of water for all necessary purposes.

435. *Point Conception, sea-coast of California.*—An additional dwelling has been built at this station, the water-shed made for the fog-signal; the old dwelling, fences, out-houses, &c., have been thoroughly repaired. The title to this station is in dispute, but a survey is being made with a view to settling the matter.

436. *Piedras Blancas, sea-coast of California.*—An appropriation of \$75,000 was made by Congress on the 10th of June, 1872, for a first-order light-house and fog-signal at this point. The plans for the tower having been prepared, the necessary party of mechanics and laborers was organized, the material to commence the work purchased, shipped to the point, and successfully landed through the surf on the 25th of April last. The work of blasting off the top of the rock on the site selected for the tower was then commenced. A contract for the iron-work of the tower has been made, and is nearly completed. The work of reducing the rock for a site for the tower has proved to be a very expensive operation; the rock being so hard as almost to resist the best-tempered drills. Finding that to reduce the rock to the level of the base of the tower, as per plan, would add very largely to the cost of the structure, it was determined to reduce it to a level of the floor-line of the tower only. An equally good foundation was by this means obtained at less cost. It is expected to complete the brick-work of the tower for the lantern about November 1. Plans for a dwelling have been prepared, but the amount of the appropriation left after the completion of the tower will not be sufficient to construct it with the necessary cistern and out-houses. The lantern and lens for the station are in store. An appropriation of \$10,000 is therefore required to complete the station. Piedras Blancas is one of the most important points on this coast, and a steam fog-signal of the most improved kind should be established there. An appropriation of \$5,000 is therefore asked for that purpose.

— *Point Sur, sea-coast of California.*—Vessels leaving San Francisco for the south, having proceeded as far as Pigeon Point light, take their departure from Point Sur, some sixty miles distant, the great indentation of the Bay of Monterey intervening. Vessels to the southward bound to San Francisco having arrived at Piedras Blancas, take their departure for Point Sur again about sixty miles distant; hence Point Sur is a most

important point, and should be the site of a light-house. In considering the various points on the California coast where light-houses are still required Point Sur claims the place of greatest importance. In 1866 the Light-House Board ordered an examination of this point to be made, and the following is an extract from the report of examining officer :

Point Sur is a metamorphic sandstone, and has an altitude of 363 feet, (established from observations with the aneroid barometer.) It covers an area of nearly three acres, its general shape being that of a wedge with an indented edge. The general direction of the wedge, as indicated by the compass, is east-southeast and west-northwest. The north side and top of Point Sur are covered with grass, and the sides are very steep, making the ascent very difficult. The extreme eastern and western portions of this point, or rock, are almost vertical, and the upper edge very narrow, not being more than 10 or 12 feet in width. Point Sur is situated at a distance of about half a mile from the foot of the range of hills which form the prominent feature of the coast, the intervening portion of the country being low and sandy. In very rough weather the low land is overflowed, thus making an island of the rock. Sur River, which is about three miles southeast of Point Sur, contains good water during the whole year, and near its mouth is a good landing-place for vessels. The only way in which supplies can be sent to Point Sur is by water, for the only road is a trail almost impassable even for a horse.

The Coast Survey Directory for the Pacific coast contains these remarks :

From Piedras Blancas the coast tends northwest half west for a distance of fifty-seven miles in an almost perfectly straight line. * * * Continuing on the same bearing, and at a distance of forty-nine miles from Piedras Blancas, is Point Sur, sometimes called Lobos, making out nearly half a mile. As seen from the north or south, at a distance of ten miles, Point Sur appears a high, large, round-topped island ; but upon approaching it a low neck of land is seen connecting it with the main.

From the preceding it is apparent that the importance of this point as a light-house site is very great. It must also appear that the erection there of a light-house, with the accompanying buildings, will be an expensive operation. It will be necessary to make a detailed survey of the rock before anything definite can be known as to the cost of establishing this station. As nearly as can be estimated with the data available, it will cost not less than \$100,000, and an appropriation of \$60,000 is asked to begin the work.

437. *Point Pinos, sea-coast of California.*—The suit for a title to this station is still pending and will come up again for trial in the district court for the county of Monterey, which meets on the third Monday of November next.

441. *Point Montara, midway between Pigeon Point and entrance to San Francisco Bay and Harbor, sea-coast of California.*—An appropriation of \$15,000 was made by Congress, March 3, 1873, for the establishment of steam fog-signal at this point. A site has been secured and a favorable opinion to title given by the Attorney-General of the United States. The boiler and the necessary machinery are on hand ; plans for a keeper's dwelling and signal-house will be prepared, and the work will then be commenced.

442. *Farallones, off entrance to San Francisco Bay.*—The dwelling at this station is very much out of repair, and is much too small for the wants of a first-order station. It was built in 1855 out of rock quarried on the island, and is very damp. A substantial wooden structure is needed, and it is respectfully recommended that an appropriation of \$15,000 be made for this purpose. The tower requires some repairs, and a small stable is also needed for the mule which is kept to carry oil and other supplies up to the light-house tower.

443. *Point Bonita.*—During a severe storm, February 9 of this year,

a portion of the bank sustaining the trumpet of the fog-signal at this station fell into the sea, endangering the foundation of the signal-house and machinery. One of the trumpets was taken down, the bank was sloped off, and every precaution taken to insure the safety of the signal-house and machinery. The top of the ridge or point on which the signal-house stands is very narrow, and the banks on either side are very precipitous, in fact almost perpendicular. The signal-house and machinery are in a dangerous position, and orders have therefore been given to have the proper steps taken to render it safe, the expense to be borne by the general appropriation for fog-signals. An additional cistern was built for the fog-signal in December last. An alarm-signal between the tower and fog-signal was put up in June of this year. The dwelling at this station is entirely too small and is much out of repair, although considerable money is spent each year in trying to put it in a comfortable condition for the keepers. It is very damp. An appropriation of \$12,000 for the purpose of erecting a substantial wooden dwelling for the use of the keepers at this station is recommended.

446. *Yerba Buena, San Francisco Bay, California.*—The fog-bell recently in use at Point Conception light-station, California, has been put in position here, and is operated by a Stevens clock apparatus. Congress at its last session made an appropriation of \$10,000 for the establishment of a light-house and fog-signal on the southeastern extremity of this island; an examination for the purpose of selecting a proper site for the light-house has been made. As soon as plans are prepared the construction of the same will be taken in hand.

447. *East Brother Island light-station, off Point San Pablo, and the straits separating San Francisco and San Pablo Bays.*—An appropriation of \$30,000 was made by Congress March 3, 1873, “for a light-house and steam fog-signal at Point San Pablo, California.” In consequence of the litigation necessary to obtain a site on the mainland, it was determined to erect the light-house and fog-signal structures on East Brother Island, which is immediately opposite and about a quarter of a mile distant from Point San Pablo. A contract was made to blast off the top of the rock, build a sustaining-wall around the same, and erect the light-house and fog-signal. They were completed in February and the light was exhibited for the first time on the evening of 1st of March of this year. A subsequent contract was made for building the cistern, water-shed, wharf, tramway, and out-houses. This contract was completed in April and the steam fog-signal was put in operation on May 1st of this year.

448. *Mare Island, Strait of Karquines, California.*—The fog-bell and machinery formerly in use at Point Bonita light-station has been removed to this station, where a suitable house has been built for it.

449. *Point Reyes, sea-coast of California.*—The steam fog-signal was stopped by the want of water in July of 1873. The water-shed and cistern were put in thorough order in December of 1873, and during the past rainy season the large cistern was filled. The fog-signal recommenced sounding January 20, 1874. Quite extensive repairs were made to the retaining-wall which sustains the rear of the keeper's dwelling to the wind-fences which protect the same, and to the steep path leading to the steam fog-signal. At Point Reyes is a cistern of the capacity of 75,000 gallons, and around it is a basin capable of holding one-fourth more. The cistern is filled by rain received on water-shed of 10,000 square feet. This water-shed is composed of a thin layer of concrete, and requires constant repairs to prevent the rain which falls on it from soaking into the ground. Last year, in mid-summer, the cistern became empty, and this important fog-signal became inoperative until the rains

of last winter put enough water in the cistern to permit of the signal being again used. Last winter the rains were more than the average, and it is hoped that no stoppage of the signal will occur this year. But should there come a dry season, it is certain the cistern will be emptied unless steps are taken to prevent it. If the area of the water-shed were enlarged to 15,000 square feet, and covered with asphaltum, nearly all the water falling on the shed would be secured, and there would be no probability of the signal's being again stopped. An asphaltum water-shed can be laid at 30 cents per square foot. An appropriation of \$3,000 for this purpose is therefore recommended.

452. *Humboldt, coast of California.*—An appropriation of \$10,000 was made by Congress March 3, 1873, for a steam fog-signal at this station. The work was commenced in December of 1873, and was completed in March last. The fog-signal structures are built in a very substantial manner. Water is obtained from wells (three in number) dug near the site. These wells will afford an ample supply of water for the use of the signal. The signal went into operation on the 10th of May last. Some repairs are needed to the keeper's dwelling, which will be made during the present season from general appropriations for repairs.

455. *Crescent City, sea-coast of California.*—The keeper's dwelling at this station is in a very dilapidated condition and should be rebuilt. An appropriation of \$5,000 is asked for that purpose.

— *Point Saint George or vicinity, sea-coast of California.*—This is one of the most important points for a sea-coast light on the coast of California. The bluff point is about 130 feet high, with level land for some distance back of it. Off the point, extending some six or seven miles, is a very dangerous reef of rocks, quite a number of which show above water, and many are awash at low tide; others have from three to four fathoms of water on them. The passage between the outlying rocks of this reef and Point Saint George is quite wide, and is used by the coasting-steamers and sailing-vessels. The steamer Brother Jonathan was wrecked on this reef some years ago during a fog, and many lives were lost; among them General Wright and staff, with the families of himself and several of his staff. A light-house and fog-signal should be erected here. An appropriation of \$50,000 is asked to commence the work.

REPAIRS.

At each of the following-named stations repairs and renovations more or less extensive have been made during this year:

- 431. *Point Loma.*
- 434. *Santa Barbara.*
- 435. *Point Conception.*
- 437. *Point Pinos.*
- 438. *Santa Cruz.*
- 439. *Año Nuevo Island.*
- 440. *Pigeon Point.*
- 443. *Point Bonita.*
- 444. *Fort Point.*
- 445. *Alcatraz.*
- 448. *Mare Island.*
- 449. *Point Reyes.*
- 452. *Humboldt.*

LIGHT-SHIPS.

There are no light-ships in this district.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

Point Conception.—A 12-inch steam-whistle.
Año Nuevo Island.—A 12-inch steam-whistle.
Pigeon Point.—A 12-inch steam-whistle.
Point Montara.—A 13-inch steam-whistle.
Point Bonita.—A first-order steam-siren.
East Brother Island.—A 12-inch steam-whistle.
Point Reyes.—A 12-inch steam-whistle.
Point Arena.—A 12-inch steam-whistle.
Humboldt.—A 12-inch steam-whistle.

DAY OR UNLIGHTED BEACONS.

Fauntleroy Rock Beacon, Crescent City Harbor, California.—This beacon was carried away during a heavy gale in December last. A new spindle to replace it will be put in position during the present season.

Four day-beacons, each formed by four piles, with box 8 feet by 5 on top, have been placed in the Upper Bay of San Francisco, to take the place of iron buoys.

DEPOT.

Yerba Buena Depot, San Francisco Bay, California.—This depot is in good condition, and meets the wants of the district.

THIRTEENTH DISTRICT.

This district embraces all aids to navigation on the Pacific coast of the United States north of the southern boundary of Oregon. It extends from the forty-first parallel of latitude to British Columbia, and includes the coasts of Oregon and of Washington Territory.

Inspector, Commodore James H. Spotts, United States Navy.

Engineers, H. M. Robert, Major of Engineers, United States Army, until October 16, 1873; N. Michler, Corps of Engineers, United States Army, present engineer.

There are in this district—

Light-houses and lighted beacons.....	11
Day or unlighted beacons.....	0
Light-ships, in position.....	0
Light-ships, for relief.....	0
Fog-signals, operated by steam or hot-air engines.....	2
Buoys actually in position.....	56
Spare buoys, for relief and to supply losses.....	36
Tender (steam) Shubrick, common to twelfth and thirteenth districts.....	1

The following numbers, which precede the names of stations, correspond with those of the "Light-house List of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1874:

458. *Yaquina, entrance to Yaquina Bay, Oregon*.—Since the establishment of the light upon Cape Foulweather, (Yaquina Head,) Yaquina light is no longer necessary. An examination of this station was made in May last, by the inspector and engineer of the district, and its discontinuance recommended. The light will be extinguished October 1.

459. *Cape Foulweather, Yaquina Head, Oregon*.—This station was completed, and the light exhibited for the first time on the night of August 20, 1873.

— *Point Adams, south side of the entrance to Columbia River, Oregon*.—The site for the light-house and steam fog-signal to be erected at this

place has been selected by the district officers, and a survey of the locality made. Proposals for their construction were invited, and the contract awarded to the lowest bidder. It is expected to complete the station by the 1st of November.

448. *Shoalwater Bay, on Toke Point, north point of Shoalwater Bay, Washington Territory.*—An extension to the dwelling for kitchen and other purposes, a wood-shed, and boat-house have been built.

449. *Cape Flattery, (Tatoosh Island,) entrance to the Strait of San Juan de Fuca.*—An appropriation of \$18,000 having been made for the erection of a new dwelling at this station, which is much needed, owing to the additional number of keepers required for working the fog-signal, the work will be commenced without delay. The old cistern, which had been leaking badly, has been repaired, and a large wooden tank constructed to insure a more certain and ample supply of water for the steam fog-signal. The almost inaccessible position of Tatoosh Island for many months of the year renders it necessary to supply this station with a boat-derrick and hoisting-apparatus and tram-ways leading to the store-house to enable the keepers to safely land supplies and to raise them to the top of the bluff bank and then to transport them to the light-house.

450. *Ediz Hook, Strait of San Juan de Fuca, Washington Territory.*—Slight repairs have been made at this station during the year.

464. *New Dungeness, Strait of San Juan de Fuca, Washington Territory.*—The fog-signal, for which an appropriation was made by act of March 3, 1873, has been completed and is in operation. A frame addition to the old stone dwelling has been built during the year. Four cisterns enlarged and curbing raised several feet above the ground. Very little rain falls at this point, and no springs are available. This necessitates the establishment of large cisterns for the collection of water for the fog-signal.

465. *Smith's or Blunt's Island, near the entrance to Puget's Sound, Washington Territory.*—A special appropriation of \$1,500 having been made for construction of cistern and general repairs, the work will be attended to without unnecessary delay.

466. *Admiralty Head, on Red Bluff, Whidby's Island, entrance to Puget's Sound, Washington Territory.*—An appropriation of \$3,500 having been made for general repairs at this station, the necessary steps will be taken to place the station in good condition.

— *Point no Point, Puget Sound.*—An appropriation is still available for the erection of a light-house at Point no Point, Puget Sound, Washington Territory, or such other point in Puget Sound as the Light-House Board may select. The work will be taken in hand as soon as the best site is secured and plans determined on.

REPAIRS.

Repairs more or less extensive have been made during the year at each of the following-named stations:

Cape Arago, Oregon.

Yaquina Bay, Oregon.

Cape Foulweather, Oregon.

Cape Disappointment, Washington Territory.

Shoalwater Bay, Washington Territory.

Cape Flattery, Washington Territory.

Ediz Hook, Washington Territory.

New Dungeness, Washington Territory.
Smith's Island, Washington Territory.
Admiralty Head, Washington Territory.

LIGHT-SHIPS.

There are no light-ships in this district.

DAY OR UNLIGHTED BEACONS.

An appropriation of \$3,000 has been made for day-beacons in the Columbia River. The sites have not yet been determined upon.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

Cape Flattery.—A 12-inch whistle.
Dungeness.—A 12-inch whistle.

BUOYS.

Buoyage in this district is in good condition and agrees with the published list.

DEPOT.

A depot for buoys, supplies, &c., is much needed in this district, and an appropriation of \$10,000 is respectfully asked for that purpose.

In submitting this report, it gives the Board much pleasure to state to the honorable the Secretary of the Treasury that every district of the extended coast of the United States is in good working condition, and has been constantly improved during the past year; that the inspectors and engineers have faithfully and industriously performed their duties; that regular meetings of the Light-House Board have been held every Wednesday, instead of once a quarter as formerly, at which the reports of the standing committees elaborated meantime have been acted upon, and that an earnest desire has been evinced to render the light-house system as perfect an aid to navigation as the present state of science and art would indicate and the appropriations made by Congress permit.

Respectfully submitted.

JOSEPH HENRY,
Chairman.

J. G. WALKER,
Commander U. S. N., Naval Secretary.
PETER C. HAINS,
Major of Engineers, U. S. A., Engineer Secretary.

APPENDIX.

REPORT OF THE OPERATIONS OF THE LIGHT-HOUSE BOARD RELATIVE TO FOG-SIGNALS.

BY JOSEPH HENRY, *Chairman.*

FOG.

Among the impediments to navigation none are perhaps more to be dreaded than those which arise from fogs, and consequently the nature of this impediment and the means which may be devised for obviating it are objects of great interest to the mariner. Fogs are in all cases produced when cold air is mingled with warm air saturated with moisture. In this case the invisible vapor of the warmer air is condensed by the cold into minute particles of liquid water, which, by their immense number and multiplicity of reflecting surfaces, obstruct the rays of light, in the same way that a piece of transparent glass when pounded becomes almost entirely opaque and is seen by reflection as a white mass. So greatly does a dense fog obstruct light that the most intense artificial illumination, such as that produced by the combustion of magnesium, by the burning of oxygen and hydrogen in contact with lime, and that produced between the charcoal points of a powerful electrical apparatus, are entirely obscured at comparatively short distances. Even the light of the sun, which is far more intense than that of any artificial illumination, is so diminished by a single mile of dense fog that the luminary itself becomes invisible. Recourse must therefore be had to some other means than that of light to enable the mariner to recognize his position on approaching the coast when the land is obscured by fog.

The only means at present known for obviating the difficulty is that of employing powerful sounding instruments which may be heard at a sufficient distance through the fog to give timely warning of impending danger. Investigations, therefore, as to the nature of sound and its applications to fog-signals become an important object to those in charge of aids to navigation. Such investigations are of special importance in connection with the light-house service of the United States. The northeastern coast of the United States on the Atlantic, and the entire western coast on the Pacific, included in our territory, are subject, especially during the summer months, to dense fogs, which greatly impede navigation, as well as endanger life and property.

The origin of the fogs on our coast is readily explained by reference to a few simple principles of physical geography. In the Atlantic Ocean there exists a current of warm water proceeding from the Gulf of Mexico; between Cuba and Florida, which flows along our coast to the latitude of about 35° , and then turning gradually to the eastward, crosses the Atlantic and impinges against the coast of Northern Europe. Throughout its entire course, on account of the immense capacity of water for heat, the temperature of the stream is greater than that of the ocean on either side. In addition to this stream, the Atlantic Ocean is traversed by another current of an entirely opposite character, one of cold water, which, coming from arctic regions down Davis's Strait, is thrown, by the rotation of the earth, against our coast, passing between it and the Gulf-stream, and sinking under the latter as it approaches the southern extremity of the United States.

These conditions are those most favorable to the production of fogs, since, whenever the warm air, surcharged with moisture, is blown from the Gulf-stream over the arctic current and mingles with the cold air of the latter, a precipitation of its vapor takes place in the form of fog. Hence, especially in summer, when the wind in the eastern part of the United States is in a southeasterly direction, fogs prevail. As we proceed southerly along the coast, the fog-producing winds take a more easterly direction.

A somewhat similar circulation in the Pacific Ocean produces fogs on the western coast of the United States. In this ocean a current of warm water, starting from the equatorial regions, passes along the shores of China and Japan, and, following the general trend of the coast, continues along our shore. The northern part of this current being warmer than the ocean through which it passes, tends to produce dense fogs in the region of the Aleutian Islands and the coast of Alaska. As this current descends into lower latitudes it gradually loses its warmth, and at a certain point it assumes the character, in regard to the water through which it passes, of a comparatively colder stream, and to this cause we would attribute the prevalence of fogs on the coast of Oregon and California, which are most prevalent during the spring and early summer, with wind from the northwest and west.

From what has been said, it is evident that the fogs in the Aleutian Islands occur chiefly in summer, when southwesterly winds prevail and mingle the moist air from the warm current with the colder air of the more northerly latitude. In winter, the wind being from the north chiefly, the moist air is driven in an opposite direction, and dense fogs therefore at this season do not prevail.

In regard to the fogs on the coast of Maine, the following interesting facts were furnished me by the late Dr. Stimpson, formerly of the Smithsonian Institution and of the Chicago Academy of Sciences, who had much experience as to the weather during his dredging for marine specimens of natural history in the region of Grand Manan Island, at the entrance of the Bay of Fundy.

"So sharply marked," says Dr. Stimpson, "is the difference of temperature of the warm water from the Gulf-stream and that of the polar current, that in sailing in some cases only a few lengths of a ship the temperature of the water will change from 70° to 50°. The fog frequently comes rolling in with the speed of a race-horse; in some cases while dredging, happening to turn my eyes to the south, a bank of fog has been seen approaching with such rapidity that there was scarcely time in which to take compass-bearing of some object on shore by which to steer, before I would be entirely shut in, perhaps for days together." He also mentions the fact that it frequently happened during a warm day, while a dense fog existed some distance from the shore, close in to the latter there would be a space entirely clear; this was probably due to the reflection and radiation of the heat from the land, which converted the watery particles into invisible vapor.

Dr. Stimpson has also noticed another phenomenon of some interest. "When a dense fog, coming in regularly from the sea, reaches the land, it gradually rises in the atmosphere and forms a heavy, dark cloud, which is frequently precipitated in rain." This rising of fog is not due, according to the Doctor, to a surface-wind from the west pressing under it and buoying it upward, since the wind at the time is from the ocean. It is probably due to the greater heat of the land causing an upward current, which, when once started, by its inertia carries the cloud up to a region of lower temperature, and hence the precipitation. The height of the fog along the coast is not usually very great, and can be frequently overlooked from the mast-head. The deception as to size and distance of objects as seen in a fog is also a remarkable phenomenon when observed for the first time. A piece of floating wood at a little distance is magnified into a large object, and after much experience the Doctor was not able to overcome the delusion. It is said that the sailors in the Bay of Fundy prefer of two evils a fog that remains constant in density to one that is variable, although the variation may be toward a greater degree of lightness, the varying intensity producing a varied and erroneous impression of the size and distance of the object seen through it. It is also his impression that sound can be heard as well during fog as in clear weather, although there is a delusion even in this, since the source of sound, when seen, appears at a greater distance than in a clear atmosphere, and hence the sound itself would appear to be magnified.

Fogs also exist on the Mississippi, especially on the lower portion of the river. They are of two classes, those which result from the cooling of the earth, particularly dur-

ing the summer in clear nights, with wind probably from a northerly direction, followed by a gentle, warm wind from the south surcharged with moisture, and the other induced by the water of the river, which, coming from melting snow of northern regions, is colder than the air in the vicinity. The air over the river being thus cooled below the temperature of a gentle wind from the south, the moisture of the latter is precipitated. This fog, which occurs in the last of winter, during the spring, and beginning of summer, is very dense, but is confined entirely to the atmosphere above the river, while the other class of fog exists over the land as well.

FOG-SIGNALS.

The importance of fog-signals as aids to navigation, especially on the northeastern portion of our coast, of which the shore is exceedingly bold and to the approach of which the sounding-line gives no sure indication, has been from the first an object of special attention.

At the beginning of the operations of the Light-House Board such instruments were employed for producing sound as had been used in other countries; these consisted of gongs, bells, guns, horns, &c. The bells were actuated by clock-machinery which was wound up from time to time and struck at intervals of regular sequence by which their position might be identified. The machinery, however, by which these bells were struck was of a rude character and exceedingly wasteful of power, the weight continuing to descend during the whole period of operation, including the successive intervals of silence. This defect was remedied by the invention of Mr. Stevens, who introduced an escapement arrangement, similar to that of a clock, which is kept in motion by a small weight, a larger one being brought into operation only during the instant of striking.

Bell-buoys were also introduced at various points. These consisted of a bell supported on a water-tight vessel and rung by the oscillation of the waves, but all contrivances of this kind have been found to be untrustworthy; the sound which they emit is comparatively of feeble character, can be heard at but a small distance, and is frequently inefficient during a fog which occurs in calm weather. Besides this, automatic fog-signals are liable to be interfered with by ice in northern positions, and in all sections to derangement at times when no substitute can be put in their place, as can be in the cases of the bells rung by machinery under the immediate control of keepers. A signal which is liable to be interrupted in its warnings is worse than no signal, since its absence may give confidence of safety in midst of danger, and thus prevent the necessary caution which would otherwise be employed.

Guns have been employed on the United States coast, first under the direction of General Bates, engineer of the twelfth district, at Point Bonita, San Francisco Bay, California. The gun at this station consisted of a 24-pounder, furnished by the War Department. The necessary arrangements being made, by the construction of a powder-house, and laying of a platform, and employment of a gunner, notice to mariners was given that after the 8th of August, 1856, a signal-gun would be fired every hour and half hour, night and day, during foggy or thick weather. The first year, with the exception of eighty-eight foggy days, omitted for want of powder, 1,390 rounds were fired. These consumed 5,560 pounds of powder, at a cost of \$1,437, pay of gunner and incidentals excluded. The following year the discharges were 1,582, or about one-eleventh of the number of hours and half-hours of the whole time. The fog-gun was found to answer a useful purpose; vessels by the help of it alone having come into the harbor during a fog at night, as well as in the day, that otherwise could not possibly have entered. This signal was continued until it was superseded by a bell-boat. A gun was also used at West Quoddy Head, near the extreme eastern part of Maine. It consisted of a short piece, or carronade, 5 feet long, with a bore of $5\frac{1}{2}$ inches, charged with four pounds of blasting-powder. The powder was made up in cartridges and kept in chests in the work-house. The gun was only fired on foggy days, when the steamboat running between Boston and Saint John's, New Brunswick, was approaching the light-house from

the former place. In going in the other direction the signal was not so much required, because in the former case the vessel had been for some time out of sight of land, and consequently its position could not be so well known. The firing was commenced with the hearing of the steamer's whistle as she was approaching, and as the wind during the fog at this place is generally from the south, the steamer could be heard five or six miles. The firing was continued as frequently as the gun could be loaded until the steamer answered by a signal of three puffs of its whistle. The number of discharges was from one to six; the latter exhausting a keg of powder valued at \$8. The keeper of the light-house acted as gunner, without compensation other than his salary. The cost of powder was paid by the steamboat company. The report of the gun was heard from two to six miles.

This signal has been abandoned because of the danger attending its use, the length of the intervals between the successive explosions, and the brief duration of the sound which renders it difficult to determine with accuracy its direction.

The lamented General Bache, of the Light-House Board, adopted a very ingenious plan for an automatic fog-signal, which consisted in taking advantage of a conical opening in the coast, generally designated a blow-hole. On the apex of this hole he erected a chimney which terminated in a tube surmounted by a locomotive-whistle. By this arrangement a loud sound was produced as often as a wave entered the mouth of the indentation. The penetrating power of the sound from this arrangement would not be great if it depended merely on the hydrostatic pressure of the wave, since this, under favorable circumstances, would not be more than that of a column of water 20 feet high, giving a pressure of about 10 pounds to the square inch. The effect, however, of the percussion might add considerably to this, though the latter would be confined in effect to a single instant. In regard to the practical result from this arrangement, which was continued in operation for several years, it was found not to obviate the necessity of producing sounds of greater power. It is, however, founded on an ingenious idea, and may be susceptible of application in other cases.

EXPERIMENTS IN 1855.

The Light-House Board was not content with the employment alone of the fog-signals in ordinary use, but directed a series of experiments, in order to improve this branch of its service. For this purpose the board employed Prof. J. H. Alexander, of Baltimore, who made a report on the subject, which was published among the documents. The investigations of Professor Alexander related especially to the use of the locomotive steam-whistle as a fog-signal, and in his report he details the results of a series of experiments in regard to the nature and adjustment of the whistle, the quantity of steam necessary to actuate it, with suggestions as to its general economy and management. He found, what has since been fully shown, that the power of the sound depends upon the pressure of the steam in the boiler, and the pitch upon the distance between the circular orifice through which the steam issues and the edge of the bell. He appears, however, to be under an erroneous impression that the sound is produced by the vibrations of the metal of the goblet or bell, while in fact this latter portion of the apparatus is a resounding cavity, which, as I have shown in subsequent experiments, may be constructed of wood as well as of brass, in order to produce the same effect. Mr. Alexander also mentions the effect of the wind in diminishing the penetrating power of sound when in an adverse direction, either directly or approximately. He also recommends the adoption of an automatic pump to supply the boilers with water, and also to open and shut the valves at the proper intervals for blowing the whistle. He states that the location of a sound can be determined more precisely in the case of loud, high sounds, than in that of feebler or lower ones. On this point I am not prepared to concur with him in experiments of my own. In all cases, however, loud sounds are more desirable than feebler ones, in order that they may be heard at a greater distance above the noise of the surf and that of the wind as it passes through the spars and rigging of vessels.

The board, however, at this time were not prepared to adopt these suggestions; and an unsuccessful attempt to use a steam-boiler, rendered abortive by the incapacity of the keeper to give it proper attendance, discouraged for a time efforts in this line.

Previous to the investigations of Mr. Alexander, at the expense of the Light-House Board, Mr. Daboll, of New London, had for several years been experimenting on his own account with reference to a fog-signal. His plan consisted in employing a reed trumpet, constructed after the manner of a clarinet, and sounded by means of air condensed in a reservoir, the condensation being produced by horse-power operating through suitable machinery. Although the sound of this was more penetrating than that of bells, still, the expense and inconvenience of the maintenance of a horse, together with the cost of machinery, prevented its adoption. Mr. Daboll, however, after this presented to the Board a modification of his invention, in which a hot-air engine of Ericsson's patent was substituted as the motive-power, instead of the horse; and the writer of this report, as chairman of the committee on experiments in behalf of the Board, examined this invention and reported in favor of its adoption. The other member of the committee made an unfavorable report on the ground that fog-signals were of little importance, since the mariner should know his place by the character of his soundings in all places where accurate surveys had been made, or should not venture near the coast until the fog was dissipated. The Board, however, established Daboll trumpets at different stations, which have been in constant use up to the present time.

EXPERIMENTS NEAR NEW HAVEN.

The subject of sound, in connection with fog-signals, still continued to occupy the attention of the Board, and a series of investigations was made in October, 1865, at the light-house near New Haven, under the direction of the writer of this report, in connection with Commodore, now Admiral, Powell, inspector, and Mr. Lederle, acting engineer of the third district.

The principal object was to compare the sound of bells, of steam-whistles, and other instruments, and the effect of reflectors, and also the operation of different hot-air engines. For this purpose the committee was furnished with two small sailing-vessels. As these were very imperfectly applicable, since they could not be moved without wind, the writer of the report devised an instrument denominated an "artificial ear," by which the relative penetrating power of different sounding bodies could be determined and expressed in numbers by the removal of the observer to a comparatively short distance from the point of origin of the sound. This instrument consisted of a conical horn, made of ordinary tinned sheet-iron, the axis of which was about 4 feet in length, the diameter of the larger end 9 inches, and tapering gradually to $1\frac{1}{4}$ of an inch at the smaller end. The axis of this horn was bent at the smaller end in a gentle curve, until the plane of the section of the smaller end was at right angles to the perpendicular section of the larger end, so that when the axis of the trumpet was held horizontally and the larger section vertically, then the section of the smaller end would be horizontal. Across the smaller end a thin membrane of gold-beater's skin was slightly stretched and secured by a thread. On this membrane fine sand was strown. To protect the latter from disturbance by the wind, it was surrounded by a cylinder of glass, cut from a lamp-chimney, the upper end of which was covered with a plate of glass; and, in the improved condition of the instrument, with a magnifying lens, with which to observe more minutely the motions of the sand. To use this instrument in comparing the relative penetrating power of sound from different sources, as, for example, from two bells, the axis being held horizontal, the mouth was turned toward one of the bells, and the effect causing agitation of the sand, was noted. The instrument was then removed to a station a little further from the bell, and the effect again noted, the distance being increased, step by step, until no motion in the sand could be observed through the lens. This distance, being measured in feet or yards, gave the number indicating the penetrating power of the instrument under trial. The same experiment was immediately repeated, under the same conditions of temper-

ature, air, wind, &c., with the other sounding-apparatus, and the relative number of yards indicating the distance, taken as the penetrating powers of the two instruments. It should be observed, in the use of this instrument, that it is intended merely to concentrate the rays of sound, and not to act as a resounding cavity; since in that case the sound, in unison with the resounding note, would produce effect at a greater distance than one in discord.

The indications of this instrument were compared with the results obtained by the ear in the use of the two vessels, and in all cases were in exact accordance; and it was accordingly used in the following investigations, and has been found of great service in all subsequent experiments on the penetration of sound.

The only precaution in using it is that the membrane shall not be of such tension as to vibrate in unison with a singlesound or its octaves; or, in other words, that the instrument must be so adjusted by varying the length of the axis or the tension of the membrane that it shall be in discordance with the sounds to be measured, and only act as a condenser of the sonorous waves.

The first experiments made were with regard to the influence of reflectors. For this purpose a concave wooden reflector had been prepared, consisting of the segment of a sphere of 16 feet radius, and covered with plaster, exposing a surface of 64 square feet. In the focus of this, by means of a temporary railway, a bell or whistle could be readily placed or withdrawn. The center of the mouth of the bell coincided with the horizontal axis of the reflector. This arrangement being completed, the sound of the bell, with and without the reflector behind it, was alternately observed. Within the distance of about 500 yards the effect was evidently increased, as indicated by the motion of the sand on the membrane, but beyond this the difference was less and less perceptible, and at the limit of audibility the addition of the reflector appeared to us entirely imperceptible. This result was corroborated by subsequent experiments in which a whistle was heard nearly as well in the rear of a reflector as before it. It would appear from these results that while feeble sounds, at small distances, are reflected as rays of light are, waves of powerful sound spread laterally, and even when projected from the mouth of a trumpet at a great distance tend to embrace the whole circle of the horizon.

Upon this and all the subsequent experiments, as it will appear, the principle of reflection as a means of re-enforcing sound is but partially applicable to fog-signals. It is evident, however, that the effect will be increased by augmenting the size of the reflector, and by more completely inclosing the source of sound in a conical or pyramidal reflector.

Another series of experiments was made to ascertain whether the penetration of the sound was greater in the direction of the axis of the bells, or at right angles to the axis; or, in other words, whether the sound was louder in front of the mouth of a bell or of its rim. The result of this experiment was considered of importance, since, in one of the light-houses, a bell has been placed with the plane of its mouth at right angles to the horizon, instead of being placed, as usual, parallel to the same. The effect on the sound in these two positions was similar to that produced by the bell with a reflector, the noise being greater at a short distance with the mouth toward the observer than when the rim was in the plane of the ear. At a distance, however, the difference between the two sounds was imperceptible. In practice, therefore, it is of very little importance whether the axis of the bell is perpendicular or parallel to the horizon.

The first fog-signal examined in this series of experiments was a double whistle, improperly called a steam-gong, designed principally for a fire-alarm and for signals for the commencement of working hours in large manufacturing establishments. It consisted of two bells of the ordinary steam-whistle on the same hollow axis, mouth to mouth, with a flat hollow cylinder between them, through the upper and lower surface of which the circular sheets of steam issue, the vibration of which produces the sound. In the instrument under examination, the upper bell was 20 inches in length

of axis, and 12 inches in diameter, and the lower whistle was of the same diameter, with a length of axis of 14 inches. The note of the shorter bell was a fifth to that of the longer. This arrangement gave a melodious sound, unlike that of the ordinary locomotive whistle, and on that account had a peculiar merit. The sound was also very loud, and, according to testimony, had been heard under favorable circumstances more than twenty miles. It, however, required a large quantity of steam to give it its full effect, and the only means to obtain an approximate idea as to this quantity was that afforded by observing its action on a boiler of a woolen manufactory near Newport. It was here blown with a pressure of at least 75 pounds. From theoretical considerations, however, it might be inferred that its maximum penetrating power would be not greater than that of a single whistle using the same amount of steam, and this theoretical inference was borne out by the subsequent experiments of General Duane. But from the strikingly distinctive character of its tone it has, in our opinion, an advantage over a single whistle expending an equal quantity of steam.

The fact that the vibration of the metal of the bell had no practical effect on the penetrating power of the sound was proved quite conclusively by winding tightly around each bell, over its whole length, a thick cord, which would effectually stop all vibration. The penetration of the sound produced under this condition was the same as that with the bells free. It is true, the latter produces a difference in the quality of the tone, such as that which is observed in a brass instrument and that of one of wood or ivory. The inventor was not aware that the sound produced was from the resonance of the air within the bell, and not from the metal of the bell itself, and had obtained a patent, not only for the invention of the double whistle, but also for the special compound of metal of which it was composed.

Another apparatus proposed to be used as a fog-signal was presented for examination by the Marine Signal Company, of Wallingford, Conn. It consisted of a curved tube of copper nearly in the form of the letter C, and was supported on an axis passing through the center of the figure. An ordinary bell-whistle was attached to each extremity of the tube, the instrument being placed in a vertical position and partially filled with water, then made to oscillate on its center of support. By this means the air was drawn in at one end and forced out through the whistle at the other. The motion being reversed the air was drawn in at the end through which it had just made its exit and forced out through the whistle at the other. By rocking the instrument, either by hand or motion of the vessel, a continued sound could be produced. The motive-power in the latter case was muscular energy, and the experiments which were made at this time, as well as all that have been made subsequently, conclusively prove that the penetrating power of the sound for practical use as a fog-signal depends upon the intensity of the motive-energy employed. No instrument operated through levers and pumps by hand-power is sufficient for the purpose.

One of these instruments with two 4-inch whistles gave a sound, as indicated by the artificial ear, the power of which was about one-tenth of that of a steam-trumpet. It was supposed, however, that this instrument would be applicable for light-ships; and that if extended entirely across the vessel, and armed with whistles of large size, it would be operated by the rolling of the vessel, and thus serve to give warning in time of thick weather. But as it frequently happens that fog exists during a calm, this invention could not be relied upon to give warning in all cases of danger. Besides this, the ordinary roll of a ship is not sufficient to produce a hydrostatic pressure of more than five or six pounds to the square inch, which is insufficient to give an effective sound. It has, however, been proposed to increase the power by using quicksilver instead of water; but, besides the first cost of this material, and the constant loss by leakage and oxidation, the tendency to affect the health of the crew is an objection to the introduction of this modification of the apparatus into light-ships.

The other instruments which were subjected to trial were an ordinary steam-whistle and a Daboll trumpet. The bell of the whistle was 6 inches in diameter, 9 inches in

height, and received the sheet of steam through an opening of one-thirtieth of an inch in width; was worked by a pressure of condensed air of from 20 to 35 pounds per square inch, and blown once in a minute for about five seconds. The air was condensed by a Roper engine of one horse-power. The penetrating power of the sound was increased by an increase in the pressure of the air, and also the pitch. The tone, however, of the instrument was lowered by increasing the distance between the orifice through which the circular sheet of air issued at the lower rim of the bell or resounding cavity. To prove conclusively that the bell performs the part of a mere resounding cavity, a wooden one, on a subsequent occasion, was substituted for that of metal without a change in the loudness or the pitch of the sound.

The penetrating power of the whistle was compared with a Daboll trumpet, actuated by an Ericsson engine of about the same power; the reservoir for the condensed air of each machine was furnished with a pressure-gauge, and by knowing the capacity of the condensing pumps and the number of strokes required to produce the pressure, the relative amount of power was determined. The result was that the penetrating power of the trumpet was nearly double that of the whistle, and that an equal effect was produced at the same distance by about one-fourth of the power expended in the case of the latter. It must be recollected, however, that the whistle sends sonorous waves of equal intensity in every direction, while the greatest power of the trumpet is in the direction of its axis. This difference, however, is lessened on account of the spreading of the sound to which we have before alluded. The whistle was blown, as we have said, with a pressure of from 20 to 35 pounds, while the trumpet was sounded with a pressure of from 12 to 15 pounds. In the case of the whistle, the pressure in the reservoir may be indefinitely increased with an increase in the penetrating power of the sound produced, while in the case of the trumpet a pressure greater than a given amount entirely stops the blast by preventing the recoil of the vibrating tongue; this being made of steel, in the larger instruments $2\frac{1}{2}$ inches wide and 8 inches long, would receive a pressure of steam, at only 10 pounds to the square inch, of 200 pounds, tending to press it into the opening and to prevent its recoil; this circumstance limits, as it were, the power of a trumpet of given dimensions. It is, however, well fitted to operate with a hot-air engine, and is the least expensive in fuel of any of the instruments now employed. The whistle is the simpler and easier of management, although they both require arrangement of machinery in order that they may be operated automatically.

It is a matter of much importance to obtain a hot-air engine of sufficient power, and suitable for working fog-signals of all classes. This will be evident when we consider the difficulty in many cases of obtaining fresh water for producing steam, and the expense of the renewal of the boilers in the use of salt-water, as well as that of the loss of power in frequently blowing out the latter, in addition to the danger of the use of steam by unskillful attendants.

The merits of the two engines, however, under consideration could not be fully tested by the short trial to which they were subjected during these experiments. The principal objection to the Ericsson engine was the size of the fly-wheel and the weight of the several parts of the machine; the Roper engine was much more compact, and appeared to work with more facility, but from the greater heat imparted to the air the packing was liable to burn out and required to be frequently renewed. Although at first the impression of the committee was in favor of the Roper engine, yet in subsequent trials of actual practice it was found too difficult to be kept in order to be employed for light-house purposes, and its use has consequently been abandoned; another hot-air engine has been employed by the board, the invention of a Mr. Wilcox, which has also been discontinued for a similar reason. I was assured by the person last named, a very ingenious mechanician, that when the several patents for hot-air engines expired, a much more efficient instrument could be devised by combining the best features of each of those now in use.

For determining the relative penetrating power of these instruments, the use of two

vessels had been obtained, with the idea of observing the sound simultaneously in opposite directions.

Unfortunately, however, the location which had been chosen for these experiments was of a very unfavorable character in regard to the employment of sailing-vessels and the use of the artificial ear. It was fully open to the ocean only in a southerly direction, navigation up the bay to the north being limited to three and a half miles, while on shore a sufficient unobstructed space could not be obtained for the proper use of the artificial ear. With these obstructions and the necessity of beating against the wind, thereby constantly altering the direction of the vessel, exact comparisons were not possible, yet the observations made were sufficiently definite to warrant certain conclusions from them as to the relative power of the various instruments submitted to examination.

The following is a synopsis of the observations on four different days.

Before giving these, however, it is necessary to observe that at each stroke of the piston of the hot-air engine a loud sound was produced by the blowing off of the hot air from the cylinder after it has done its work. In the following statement of results the noise thus produced is called the exhaust. On the first day but one set of observations was made, the vessel's course being nearly in the line of the axis of the trumpet. The order of penetrating power was as follows: 1, trumpet; 2, exhaust; 3, bell; these instruments being heard respectively at $5\frac{1}{2}$, $3\frac{1}{2}$, and 2 miles. The whistle was not sounded.

The second day simultaneous observations were made from two vessels sailing nearly in opposite directions. The results of the observations made on the vessel sailing in a southerly direction were very irregular. The trumpet was heard at $3\frac{3}{4}$ miles and lost at $4\frac{3}{4}$ miles with the wind slightly in favor of the sound, and heard at $6\frac{1}{2}$ miles with the wind somewhat against the sound; it was heard even at $7\frac{3}{4}$ miles from the mast-head, though inaudible from the deck. In all these cases the position of the vessel was nearly in line with the axis of the trumpet.

The whistle and exhaust were heard at $7\frac{1}{2}$ miles with a feeble opposing wind, and lost at $6\frac{1}{2}$ miles when the force of the wind became greater.

The order of penetration in this series of observations was: 1, trumpet and gong; 2, whistle; 3, exhaust.

In the case of the vessel sailing northward, its course being almost directly against the wind and in the rear of the trumpet, all the sounds were lost at less distances than in the case of the other vessel. The observations showed very clearly the effect of the wind, the bell at a certain distance being heard indistinctly with a strong opposing wind and more and more plainly as the wind died away.

The trumpet was only heard as far as the whistle, the vessel being in the rear of it.

The third day observations were made from the two vessels, both, however, sailing to the south. From the vessel sailing at right angles to the direction of the wind the order of penetration was: 1, trumpet; 2, whistle; 3, exhaust; 4, bell.

In the case of the other vessel, the opposing effect of the wind was greater, and the sounds were heard to a less distance; the order was: 1, trumpet; 2, whistle; 3, exhaust; 4, bell; 5, rocker.

On the fourth day two trips were made by the same vessel in the course of the day, one being northward and the other southward. In the first case the trumpet was lost at $3\frac{3}{4}$ miles, the vessel being nearly in its rear; in the second case, the wind being almost directly opposed to the sound, the large bell was heard at $1\frac{1}{4}$ miles, and lost at $\frac{2}{3}$ of a mile, probably due to increase of the force of the wind; the trumpet was lost at $3\frac{3}{4}$ miles.

In all these observations, owing to the unfavorable conditions of the locality, and the direction of the wind, we were unable to obtain any satisfactory observations on sound moving with the wind. In all cases the results were obtained from sounds moving nearly against the wind, or at right angles to it. From the results of the whole it appears that the sound was heard farther with a light opposing wind than with a

stronger one, and that it was heard farthest of all at right angles to the wind. From this latter fact, however, it should not be inferred that in this case sound could be heard farther at right angles to the wind than with the wind, but that in this direction the effect of the wind was neutralized. The results also exhibited, in a striking manner, the divergency of sound from the axis of the trumpet, the trumpet being heard in the line of its axis in front at 6 miles, and behind at 3, the wind being nearly the same in both cases.

All the observations were repeated on land with the artificial ear as far as the unfavorable condition of the surface would permit. Although the limit, as to distance, at which the sand might be moved was not in most cases observed, yet the relative degree of agitation, at a given distance established clearly which was the most powerful instrument, the result giving precisely the same order of penetration of the different instruments as determined by direct audition.

During this series of investigations an interesting fact was discovered, namely, a sound moving against the wind, inaudible to the ear on the deck of the schooner, was heard by ascending to the mast-head. This remarkable fact at first suggested the idea that sound was more readily conveyed by the upper current of air than the lower, and this appeared to be in accordance with the following statement of Captain Keeney, who is commander of one of the light-house vessels, and has been for a long time on the banks of Newfoundland in the occupation of fishing: "When the fishermen in the morning hear the sound of the surf to the leeward, or from a point toward which the wind is blowing, they take this as an infallible indication that in the course of from one to five hours the wind will change to the opposite direction from which it is blowing at the time." The same statement was made to me by the intelligent keeper of the fog-signal at Block Island. In these cases it would appear that the wind had already changed direction above, and was thus transmitting the sound in an opposite direction to that of the wind at the surface of the earth.

Another remarkable fact bearing on this same point is established by the observations of General Duane. At Cape Elizabeth, nine miles southeasterly from the general's house, at Portland, is a fog-signal consisting of a whistle 10 inches in diameter; at Portland Head, about four miles from the same city, in nearly the same direction, is a Daboll trumpet. There can be no doubt, says the general, that those signals can be heard much better during a heavy northeast snow-storm than at any other time. "As the wind increases in force, the sound of the nearer instrument, the trumpet, diminishes, but the whistle becomes more distinct; but I have never known the wind to blow hard enough to prevent the sound of the latter from reaching this city." In this case, the sound comes to the city in nearly direct opposition to the course of the wind, and the explanation which suggested itself to me was that during the continuance of the storm, while the wind was blowing from the northeast at the surface, there was a current of equal or greater intensity blowing in an opposite direction above, by which the sound was carried in direct opposition to the direction of the surface current. The existence of such an upper current is in accordance with the hypothesis of the character of a northeast storm, which sometimes rages for several days at a given point on the coast without being felt more than a few miles in the interior, the air continuously flowing in below and going out above. Indeed, in such cases a break in the lower clouds reveals the fact of the existence above of a rapid current in the opposite direction.

The full significance, however, of this idea did not reveal itself to me until in searching the bibliography of sound I found an account of the hypothesis of Professor Stokes in the Transactions of the British Association, Vol. XXIV, in which the effect of an upper current in deflecting the wave of sound so as to throw it down upon the ear of the auditor, or directing it upward far above his head, is fully explained. This subject will be referred to in the subsequent parts of the report, in the attempt to explain various abnormal phenomena of sound which have been observed during the series of investigations connected with the Light-House Board.

During these investigations an attempt was made to ascertain the velocity of the wind in an upper stratum as compared with that in the lower. The only important result, however, was the fact that the velocity of the shadow of a cloud passing over the ground was much greater than that of the air at the surface, the velocity of the latter being determined approximately by running a given distance with such speed that a small flag was at rest along the side of its pole. While this velocity was not perhaps greater than six miles per hour, that of the shadow of the cloud was apparently equal to that of a horse at full speed.

During this and subsequent investigations, inquiries were made in regard to the effect of fog upon sound, it being a subject of considerable importance to ascertain whether waves of sound, like the rays of light, are absorbed or stifled by fog. On this point, however, observers disagree. At first sight, from the very striking analogy which exists in many respects between sound and light, the opinion largely prevails that sound is impeded by fog; although observers who have not been influenced by this analogy have, in many instances, adopted the opposite opinion, that sound is better heard during a fog than in clear weather. For instance, the Rev. Peter Ferguson, of Massachusetts, informs me that, from his own observations, sound is conveyed farther in a fog than in a clear air. He founds this opinion on observations which he has made on the sound of locomotives of several railways in passing over bridges at a distance. Unfortunately, the question is a difficult one to settle, since the effect of the wind, in order to arrive at a true result, must be carefully eliminated. Captain Keeney, who has previously been mentioned, related the following occurrence, in the first part of which he was led to suppose that fog had a very marked influence in deadening sound, though in a subsequent part he came to an opposite conclusion. He was sailing during a dense fog, with a slight wind bearing him toward a light-vessel, the locality of which he expected to find by means of the fog-signal. He kept on his course until he thought himself very near the ship, without hearing the stroke of the bell. He then anchored for the night, and found himself next morning within a short distance of the light-vessel, but still heard no sound, although he was assured when he got to it that the bell had been ringing all night. He then passed on in the same direction in which he had previously sailed, leaving the light-vessel behind, and constantly heard the bell for a distance of several miles, the density of the fog not perceptibly diminishing. In this case it is evident that the deadening of the sound was not due to the fog, but, as we shall hereafter see, in all probability to the combined action of the upper and the lower currents of air.

On returning to Washington the writer took advantage of the occurrence of a fog to make an experiment as to the penetration of the sound of a small bell rung by clock-work, the apparatus being the part of a moderator-lamp intended to give warning to the keepers when the supply of oil ceased. The result of the experiment was contrary to the supposition of absorption of the sound by the fog, but the change in the condition of the atmosphere as to temperature and the motion of the air, before the experiment could be repeated in clear weather, rendered the result not entirely satisfactory.

EXPERIMENTS AT SANDY HOOK, OCTOBER, 1867.

The next series of experiments was made from October 10 to October 18, 1867, under the direction of the writer of this report, in connection with General Poe, engineer-secretary of the Light-House Board, Commodore (now Admiral) Case, then inspector of the third light-house district, and Mr. Lederle, acting engineer of the same district.

The principal object of these investigations was to compare different instruments, and to ascertain the improvements which had been made in them since the date of the last investigations, especially the examination of a new fog-signal called the siren, and the comparison of it with the Daboll trumpet, although other investigations were made relative to the general subject of sound in relation to fog-signals. The locality

chosen was Sandy Hook, a narrow peninsula projecting northward, almost at right angles to the coast, about five miles into the middle of the Lower Bay of New York, having a width of about half a mile. Near the northern point on the east shore a temporary building was erected for the shelter of the engines and other instruments.

The comparisons in regard to penetrating power were made by the use of the artificial ear, heretofore described, by carrying this off a measured distance until the sand ceased to move. This operation was much facilitated by the previous surveys of members of the Engineer Corps, who had staked off a straight line parallel with the shore, and accurately divided it into equal distances of 100 feet.

On account of the character of the deep and loose sand, walking along this distance was exceedingly difficult, and, to obviate this, a carriage with broad wheels, drawn by two horses, was employed. An awning over this vehicle protected the observer from the sun, and enabled him, without fatigue and at his ease, to note the agitations of sand on the drum of the artificial ear, the mouth of which was directed from the rear of the carriage toward the sounding instrument.

For these and other facilities we were indebted to General Humphreys, Chief of the Engineer Bureau, who gave orders to the officer in charge of the military works at Sandy Hook to afford us every aid in his power in carrying on the investigation.

The instruments employed were—

1st. A first-class Daboll trumpet operated by an Ericsson hot-air engine, of which Mr. James A. Robinson had become proprietor since the death of Mr. Daboll.

It carried a steel reed 10 inches long, $2\frac{1}{4}$ inches wide, and $\frac{1}{2}$ inch in thickness at the vibrating end, but increasing gradually to an inch at the larger extremity. This was attached to a large vertical trumpet curved at the upper end into a horizontal direction and furnished with an automatic arrangement for producing an oscillation of about 60° in the arc of the horizon. Its entire length, including the curvature, was 17 feet. It was $3\frac{1}{2}$ inches at the smaller end and had a flaring mouth 38 inches in diameter. The engine had a cylinder 32 inches in diameter with an air-chamber of $4\frac{1}{2}$ feet in diameter and 6 feet long, and was able to furnish continually a five-second blast every minute at a pressure of from 15 to 30 pounds.

2d. A siren, originally invented by Cagniard de Latour, and well known to the physicist as a means of comparing sounds and measuring the number of vibrations in different musical notes. Under the direction of the Light-House Board, Mr. Brown, of New York, had made a series of experiments on this instrument in reference to its adoption as a fog-signal, and these experiments have been eminently successful.

The instrument as it now exists differs in two essential particulars from the original invention of Latour: 1st, it is connected with a trumpet in which it supplies the place of the reed in producing the agitation of the air necessary to the generation of the sound; and, 2d, the revolving disk, which opens and shuts the orifices producing the blasts, is driven not by the blast itself impinging on oblique openings, as in the original instrument, but by a small engine connected with the feed-pump of the boiler.

The general character of the instrument may be understood from the following description:

Suppose a drum of short axis, into one head of which is inserted a steam-pipe connected with a locomotive-boiler, while the other end has in it a triangular orifice, through which the steam is at brief intervals allowed to project itself.

Immediately before this head, and in close contact with it, is a revolving disk, in which are eight orifices. By this arrangement, at every complete revolution of the disk, the orifice in the head of the drum is opened and shut eight times in succession, thus producing a rapid series of impulses of steam against the air into the smaller orifice of the trumpet placed immediately in front of the revolving disk. These impulses are of such intensity and rapidity as to produce a sound unrivaled in magnitude and penetrating power by that of any other instrument yet devised.

The siren was operated by an upright cylindrical tubular boiler, with a pressure of from 50 to 100 pounds on the square inch. For this form of boiler has been subse-

quently substituted an ordinary horizontal locomotive-boiler with a small engine attached for feeding it and for rotating the disk, the latter being effected by means of a band passing over pulleys of suitable relative dimensions.

3d. A steam-whistle 8 inches in diameter. Through some misunderstanding a series of whistles of different diameters was not furnished as was intended.

The first experiments to be noted were those in regard to the comparison of penetrating power of the siren and the whistle, the fitting up of the Daboll trumpet not having been completed. The principal object of this, however, was to test again the truthfulness of the indications of the artificial ear in comparison with those of the natural ear.

An experiment was made both by means of the artificial ear on land and by actually going off on the ocean in a steamer until the sounds became inaudible to the natural ear. By the latter method the two sounds ceased to be heard at the distances of six and twelve and a half miles, respectively.

The indications of the artificial ear gave a similar result, the distance at which the sand ceased to move in one case being double that of the other. In both cases the conditions of wind and weather were apparently the same. In the case of the steamer the distance was estimated by noting the interval of time between the flash of steam and the perception of the sound.

Comparison of the Daboll trumpet and the siren.—The pressure of the hot air in the reservoir of the hot-air engine of the trumpet was about 20 pounds, and that of the steam in the boiler of the siren about 75 pounds. These pressures are, however, not considered of importance in these experiments, since the object was not so much to determine the relative amount of motive-power employed as the amount of penetrating power produced by these two instruments, each being one of the first of its class.

At distance 50 the trumpet produced a decided motion of the sand, while the siren gave a similar result at distance 58. The two observations being made within ten minutes of each other, it may be assumed that the condition of the wind was the same in the two cases, and hence the numbers above given may be taken as the relative penetrating power of the two instruments.

Another series of experiments was instituted to determine whether a high or a low note gave the greatest penetration. For this purpose the siren was sounded with different velocities of rotation of the perforated disk, the pressure of steam remaining at 90 pounds per square inch. The effect upon the artificial ear in causing greater or less agitation of sand was taken as the indication of the penetrating power of the different tones. The number of revolutions of the disk in a given time was determined by a counting apparatus, consisting of a train of wheels and a series of dials showing tens, hundreds, and thousands of revolutions; this was temporarily attached to the projecting end of the spindle of the revolving disk by pushing the projecting axis of the instrument into a hole in the end of the spindle.

From the whole of this series of experiments it appeared that a revolution which gave 400 impulses in a second was the best with the siren when furnished with a trumpet. On reflection, however, it was concluded that this result might not be entirely due to the pitch, but in part to the perfect unison of that number of impulses of the siren with the natural tone of the trumpet. To obviate this complication, a series of experiments was next day made on the penetration of different pitches with the siren alone, the trumpet being removed. The result was as follows:

The siren was sounded at five different pitches, the artificial ear being at such a distance as to be near the limit of disturbance by the sound. In this condition the lowest pitch gave no motion of sand. A little higher, slight motion of sand. Still higher, considerable motion of sand, and with a higher pitch again, no motion of sand. The best result obtained was with a revolution which gave 360 impulses in a second.

An attempt was made to determine the most effective pitch or tone of the steam-whistle. It was started with what appeared to be the fundamental note of the bell, which gave slight motion of sand; a higher tone a better motion; still higher, sand.

briskly agitated; next several tones lower, no motion; higher, no motion; still higher, no motion. The variation in the tone was made by altering the distance between the bell and the orifice through which the steam was ejected.

The result of this experiment indicated nothing of a definite character, other than that with a given pressure there is a maximum effect produced when the vibrations of the sheet of air issuing from the circular orifice are in unison with the natural vibrations from the cavity of the bell, a condition which can only be determined in any case by actual experiment.

In practice Mr. Brown was enabled to produce the best effect by regulating the velocity until the trumpet gave the greatest penetrating power, as indicated by an artificial ear of little sensibility, in order that it might be employed for determining the relative power while the observer was but a few yards from the machine.

These experiments have been made in an apartment of less than 80 feet in length, in which the sounding apparatus was placed at one end and the artificial ear at the other, substituting fine shot instead of sand.

The experiments with the siren, however, indicate the fact that neither the highest nor the lowest pitch of an instrument gives the greatest penetrating power, but one of a medium character.

Another element of importance in the construction of these instruments is the volume of sound. To illustrate this, it may be mentioned that a harpsichord-wire stretched between two strings of India rubber, when made to vibrate by means of a fiddle-bow, gives scarcely any appreciable sound. We attribute this to the want of quantity in the aerial wave; for if the same wire be stretched over a sounding-board having a wide area, the effect will be a comparatively loud sound, but of less duration, with a given impulse. It was, therefore, suggested that the width of the reed in the Daboll trumpet, the form and size of the holes in the disk of the siren, and the circumference of the vibrating sheet of air issuing from the circular orifice of the whistle, would affect the power of the sound. The only means of testing this suggestion is by using reeds of different widths, sirens with disks of different-shaped openings, and whistles of different diameters. In conformity with this view, Mr. Brown has made a series of empirical experiments with openings of different forms, which have greatly improved the operation of the siren, while Mr. Wilcox has experimented on several forms of reeds, of which the following is the result:

The best reed obtained was $2\frac{1}{2}$ inches wide, 8 inches long in the vibrating part, $\frac{5}{8}$ inch thick at the butt, and $\frac{1}{4}$ inch thick at the loose end. This sounded at a pressure of from 20 to 30 pounds. The thinner reeds gave a sound at a less pressure, from 5 to 10 pounds, the thicker at from 20 to 30 pounds. A reed $8\frac{1}{2}$ inches long in the vibrating part, 1 inch thick at the butt, $\frac{3}{4}$ inch thick at the end, and 3 inches wide, did not begin to sound until a pressure of 80 pounds was reached, then gave a sound of a dull character. Another reed of the same width, $\frac{5}{8}$ inch thick at the butt, and $\frac{7}{16}$ inch at the end, and same length, gave a sound at 75 pounds pressure, but still dull and of little penetrating power. These reeds were evidently too heavy in proportion to their elasticity. These were made without the addition of a trumpet, and therefore, to produce the best result when used with a trumpet, the latter must be increased or diminished in length until its natural vibrations are in harmony with those of the former, as will be seen hereafter. General Duane has also made experiments on whistles of different diameters, of which the result will be given.

Another consideration in regard to the same matter is that of the amplitude of the oscillations of the tongue or steel reed in its excursion in producing the sound; the time of oscillation remaining the same, that is the pitch, the amplitude will depend upon the elasticity of the reed, the power to surmount which will again depend upon the pressure of steam in the boiler, and hence we might infer that an increase of pressure in the boiler with an increase of the elasticity of the reed, everything else being the same would produce an increase in penetrating power. From the general analogy of mechanical effects produced by motive power we may denote the effect upon the ear by

the expression $M V^2$, in which M expresses the mass or quantity of air in motion, and V the velocity of the particles in vibration.

If this be the expression for the effect upon the ear it is evident that in case of a very high note the amplitude of the vibration must be so small that the effect would approximate that of a continued pressure rather than that of distinct alternations of pressure, giving a vibrating motion to the drum of the ear.

Next, experiments were made to determine the penetrating power in the case of the Siren under different pressures of steam in the boiler. The experiments commenced with a pressure of 100 pounds. The pressure at each blast was noted by two observers, and to compare these pressures with the indications of the sand, the time of the blasts was also noted.

The following are the results:

Pressure:	Relative distances at which sand ceased to move.
100.....	.61
90.....	.59
80.....	.58
70.....	.57
60.....	.57
50.....	.56
40.....	.55
30.....	.53
20.....	.51

From this series of experiments, it appears that a diminution of pressure is attended with a comparatively small diminution in the penetrating power of the siren.

In regard to this unexpected result of great practical importance, the following appears to be the explanation. It is a well-known principle in aerial mechanics that the velocity of the efflux of air from an orifice in a reservoir does not increase with an increase of condensation, when the spouting is into a vacuum. This is evident when we reflect that the weight or density of the air moving out is increased in proportion to the elasticity or pressure; that is, the increase in the propelling force is proportional to the increase in the weight to be moved, hence the velocity must remain the same.

In the foregoing experiments with high pressures large in proportion to the resistance of the air, the velocity of efflux should therefore be but little increased with the increase of pressure, and inasmuch as the velocity is the most important factor in the expression $M V^2$, which indicates the effect on the tympanum, the penetrating power of the sound should be in accordance with the above experimental results.

A similar result cannot be expected with the use of the whistle or the trumpet, since in the former the stiffness of the aerial reed depends upon its density, which will be in proportion to the pressure in the boiler, and in the case of the latter no sound can be produced on the one hand unless the pressure be sufficient to overcome the resistance of the reed, and on the other the sound must cease when the pressure is so great as to prevent the recoil of the reed.

5. An experiment was made to determine the effect of a small whistle inserted into the side of a trumpet near the small end. The whistle being sounded before and after it was placed in the trumpet, the result was as follows: The penetrating powers were in the ratio of 40: 51, while the tone was considerably modified. From this experiment it appears that a whistle may be used to actuate a trumpet or to exercise the functions of a reed. In order, however, to get the best results, it would be necessary that the trumpet and whistle should be in unison, but it may be doubted, however, whether an increase of effect, with a given amount of power, would result from using such an arrangement; it might, nevertheless, be of advantage in certain cases to direct the sound of a locomotive in a definite direction, and to use a smaller whistle, especially in cities, in which the locomotive passes through long streets; perhaps in this case the sound might be less disagreeable than that of the naked whistle, which sends its sound waves laterally with as much force as in the direction of the motion of the engine.

6. General Poe called attention to the sound produced by the paddle-wheels of a steamer in the offing at a distance estimated at four and a half miles. The sound was quite distinct when the ears were brought near the surface of the beach.

In this connection he stated that he had heard the approach of a small steamer on the northern lakes when its hull was still below the horizon, and was even enabled to designate the particular vessel from among others by the peculiarity of the sound.

The sound in the case of the steamer is made at the surface of the water, and it might be worth the trouble to try experiments as to the transmission of sound under this condition, and the collection of it by means of ear-trumpets, the mouths of which are near the water, the sound being conveyed through tubes to the ears of the pilot. In order, however, to determine in this case the direction of the source of sound, two trumpets would be necessary, one connected with each ear, since we judge of the direction of a sound by its simultaneous effects on the two auditory nerves. This suggestion, as well as many others which have occurred in the course of these researches, is worthy of special investigation.

7. A series of experiments was made to compare trumpets of different materials and forms having the same length and transverse areas, all blown at a pressure of $9\frac{1}{2}$ pounds.

The following table gives the results :

No.	Material of trumpet.	Cross-section.	Relative distances at which sand ceased to move.
1	Wood.	Square.	13
2	Brass.	Circular.	23
3	Cast-iron.	Circular.	24
4	Wood.	Circular.	30

From these experiments it would appear that the material or elasticity of the trumpet had little or no effect on the penetrating power of the sound, although the shape appeared to have some effect, the pyramidal trumpet, or one with square cross-section, (No. 1,) giving a less result than the conical ones of the same sectional area. A comparison was made between a long straight trumpet and one of the same length curved at its upper end, which gave the same penetrating power with the same pressure. It is probable that a thin metallic trumpet would give greater lateral divergency to the sound, and also a slightly different tone.

8. The effect of a hopper-formed reflector was next tried with the whistle, the axis of which was about 5 feet in length, the mouth 6 feet square, and the small end about 18 inches. When the whistle was sounded at the small end of this reflector, the distance at which the sand ceased to move was 51; the sound of the same whistle without the reflector ceased to move the sand at 40. The ratio of these distances would have been less with a more sensitive instrument at a greater distance on account of the divergency of the rays.

9. In order to determine the diminution of sound by departing from the axis of the trumpet, a series of experiments was made with a rotating trumpet, the axis of which was at first directed along the graduated line of observation, and subsequently deflected from that line a given number of degrees. The following were the results :

Direction of the trumpet.	Relative distance at which sand moved.
Along the line	26
Deflected 30°	23
Deflected 60°	21
Deflected 90°	18
Deflected 120°	13

These results illustrate very strikingly the tendency of sound to spread on either side of the axis of the trumpet; had the experiments been made with a more sensitive instrument, and at a greater distance, the effect would have shown a much greater divergency. It should be observed, however, that the mouth of the trumpet in this case was 36 inches, which is unusually large.

From the experiments made near New Haven, and also from those at this station, it appears that the actual amount of power to give sound of a given penetration is absolutely less with a reed trumpet than with a locomotive whistle. This fact probably finds its explanation in the circumstance that in each of these instruments the loudness of the sound is due to the vibration of the air in the interior of the trumpet and in the bell of the whistle, each of these being a resounding cavity; and furthermore, that in these cavities the air is put in a state of sustained vibration by the undulations of a tongue, in the one case of metal, in the other of air; and, furthermore, that it requires much more steam to set the air in motion by the tongue of air than by the solid tongue of steel, the former requiring a considerable portion of the motive power to give the current of which it consists the proper degree of stiffness, if I may use the word, to produce the necessary rapidity of oscillation. But, whatever may be said in regard to this supposition, it is evident, in case reliable hot-air engines cannot be obtained, that the Daboll trumpet may be operated by a steam-engine, although at an increased cost of maintenance, but this increase, we think, will still not be in proportion to the sound obtained in comparison with the whistle.

Another question which naturally arises, but which has not yet been definitely settled by experiment, is whether both the siren and the whistle would not, equally, with the trumpet, give more efficient results when worked by condensed air than by steam.

From hypothetical consideration this would appear to be the case, since the intensity of sound depends upon the density of the medium in which it is produced; and, as the steam is considerably lighter than air, and as the cavities of all of these instruments are largely filled with steam, the intensity of sound would, on this account, seem to be less.

At the conclusion of the experiments at Sandy Hook the siren was adopted as a fog-signal, in addition to the reed-trumpet and the locomotive-whistle, to be applied to the more important stations, while large bells were retained for points at which fog-signals were required to be heard at but comparatively small distances. These instruments of the first class being adopted, it became of importance to determine, in actual practice, the cost of maintenance, the best method of working them, and any other facts which might have a bearing on their use.

But as investigations of this kind would require much time and peculiar advantages as to location and mechanical appliances, this matter was therefore referred to General Duane, the engineer in charge of the 1st and 2d light-house districts, who had peculiar facilities near his residence, at Portland, Me., in the way of workshops and other conveniences, and who, from his established reputation for ingenuity and practical skill in mechanism, was well qualified for the work. The assignment of this duty to General Duane by the Light-House Board was made during my absence in Europe, in 1870, and as my vacation in 1871 was devoted to light-house duty in California, I had no opportunity of conferring with him on the subject until after his experiments were completed. His results are therefore entirely independent of those obtained under my direction, and I give them herewith in his own words, with such comments as they may suggest and as are necessary to a proper elucidation of the subject.

EXPERIMENTS AT PORTLAND, ME., 1871, BY GENERAL DUANE.

The apparatus employed consisted of the first-class siren, first-class Daboll trumpet and steam-whistles of various sizes.

The points to be decided were:

- 1st. The relative power of these machines, *i. e.*, the distances at which they could be heard under various conditions of the atmosphere.
- 2d. The amount of fuel and water consumed by each.
- 3d. The attention and skill required in operating them.

4th. Their endurance.

5th. Whether they are sufficiently simple in construction to permit of their being managed and kept in running order by the class of men usually appointed light-house-keepers.

In conducting these experiments the following method was pursued:

The signals were sounded at alternate minutes, and their sound compared at distances of two, three, and four miles, and from different directions. On every occasion the quantity of fuel and water consumed per hour by each was carefully noted, and the condition of each machine examined, both before and after the trial, to ascertain whether any of its parts had sustained injury.

Before giving the results of these experiments some facts should be stated, which will explain the difficulty of determining the power of a fog-signal.

There are six steam fog-whistles on the coast of Maine; these have been frequently heard at a distance of twenty miles, and as frequently cannot be heard at the distance of two miles, and this with no perceptible difference in the state of the atmosphere.

The signal is often heard at a great distance in one direction, while in another it will be scarcely audible at the distance of a mile. This is not the effect of wind, as the signal is frequently heard much farther against the wind than with it. For example, the whistle on Cape Elizabeth can always be distinctly heard in Portland, a distance of nine miles, during a heavy northeast snow-storm, the wind blowing a gale directly from Portland toward the whistle.

[In this sentence, General Duane certainly does not intend to convey the idea that a signal is frequently heard "at a much greater distance against the wind than with it," since this assertion would be at variance with the general experience of mankind; but the word "frequently" applies to the whistle on Cape Elizabeth, which has been already mentioned as a remarkably exceptional case, in which the sound is heard best against the wind during a northeast snow-storm.]

The most perplexing difficulty, however, arises from the fact that the signal often appears to be surrounded by a belt, varying in radius from one to one and a half miles, from which the sound appears to be entirely absent. Thus, in moving directly from a station, the sound is audible for the distance of a mile, is then lost for about the same distance, after which it is again distinctly heard for a long time. This action is common to all ear-signals, and has been at times observed at all the stations, at one of which the signal is situated on a bare rock twenty miles from the main-land, with no surrounding objects to affect the sound.

[This statement was of so remarkable a character that I hesitated, as chairman of committee on experiments, to publish it until the conditions under which the phenomena occurred had been definitely ascertained; it has, however, since the late conclusions of Professor Tyndall, received a plausibility which at first sight it did not possess. I think the phenomena, however, can be explained from the action of the upper and lower currents of wind on sound, in conjunction with the peculiar topography and prevailing atmospheric currents of the locality at which abnormal phenomena of sound have been observed.]

All attempts to re-enforce the sound by means of reflectors have hitherto been unsuccessful. Upon a large scale, sound does not appear, on striking a surface, to be reflected after the manner of light and heat, but to roll along it like a cloud of smoke.

[This statement is in a measure in accordance with results which I have previously found in connection with investigations at the light-house near New Haven, in which the conclusion was arrived at, that although rays of feeble sounds, and for a short distance, observe the law that the angle of reflection is equal to the angle of incidence after the manner of light, yet powerful sounds tend to diverge laterally to such a degree as to render reflectors of comparatively little use.]

In view of these circumstances, it will be obvious that it was extremely difficult to determine the extent of the power of the various signals under examination.

It should be remembered that while the sound from the whistle is equally distributed in all directions,* that from the two other signals, both of which are provided with trumpets, is not so distributed.

[The difference is apparent near by, but, as we have seen before, on account of the tendency of sound to spread it is imperceptible at a distance.]

* The sound of the whistle is equally distributed horizontally. It is, however, much stronger in the plane containing the lower edge of the bell than on either side of this plane. Thus, if the whistle is standing upright, in the ordinary position, its sound is more distinct in a horizontal plane passing through the whistle than above or below it.

In the siren the sound is most distinct in the axis of the trumpet.

In the Daboll trumpet it is usually strongest in a plane perpendicular to this axis.

[This is at variance directly with any observation I have myself made.]

Relative power.—From the average of a great number of experiments the following result was obtained:

The power of the first-class siren, 12"-whistle, and first-class Daboll trumpet, may be expressed by the numbers 9, 7, 4.

The extreme limit of sound of the siren was not ascertained. That of the 12"-whistle is about twenty miles, and of the trumpet twelve.

Consumption of fuel and water.—The siren, when working with a pressure of 72 pounds of steam, consumes about 180 pounds of coal and 126 gallons of water per hour.

The 12"-whistle, with 55 pounds pressure of steam, consumes 60 pounds of coal and 40 gallons of water per hour.

The Daboll trumpet, with 10 pounds pressure of air in the tank, consumes about 20 pounds of coal per hour.

The relative expenditure of fuel would be: siren, 9; whistle, 3; trumpet, 1.

The siren.—Of the three machines this is the most complicated. It uses steam at a high pressure, and some of its parts move with very great velocity, the siren spindle making from 1,800 to 2,400 revolutions per minute. The boiler must be driven to its full capacity in order to furnish sufficient steam. A large quantity of steam is, at intervals, suddenly drawn from the boiler, causing a tendency to foam, and to eject a considerable amount of water through the trumpet.

The constant attention of the keeper is required to regulate the fire, the supply of water to the boiler, of oil to the journals, &c.

In general terms, it may be stated that the siren requires more skill and attention in its management than either of the other signals.

The Daboll trumpet.—As the caloric-engine, which has been hitherto employed to operate this signal, requires little fuel, no water, and is perfectly safe as regards danger from explosion, it would, at the first glance, appear to be the most suitable power that could be applied to fog-signals, and was accordingly at first exclusively adopted for this purpose. It was, however, found to be so liable to accident and so difficult to repair that of late years it has been almost entirely rejected. In the steam-boiler, the furnace is surrounded by water, and it is impossible, under ordinary circumstances, to heat the metal much above the temperature of the water. The furnace of the caloric-engine is surrounded by air, and is, therefore, liable to be burned out if the fire is not properly regulated.

The working-piston is packed with leather, and as it moves horizontally, with its whole weight resting on the lower side of the cylinder, the packing at its lower edge is soon worn out.

If the engine is allowed to stop, with the piston at the furnace-end of the cylinder, the leather is destroyed by the heat. The repacking of a piston is a difficult and expensive operation, requiring more skill than can be expected among the class of men from whom light-house-keepers are appointed.

Another accident to which these engines are subject arises from a sudden check in the velocity of the piston, caused either by the jamming of the leather-packing or the introduction of dirt into the open end of the cylinder, in which case the momentum of the heavy, eccentrically-loaded fly-wheel is almost sure to break the main rocker-shaft.

The expense of repairs is considerably increased by the fact that these engines are not now in general use, and when important repairs are required it is usually necessary to send to the manufacturer.

This signal requires much attention. The fires must be carefully regulated to avoid burning out the furnace, the journals thoroughly oiled, and the cylinders well supplied with tallow.

The steam-whistle.—This machine requiring much less steam than the siren in proportion to the size of its boiler, there is not the same necessity for forcing the fire; the pressure of steam required is less, and the point from which it is drawn much higher above the water-level in the boiler, and there is consequently no tendency to foam.

The machinery is simple; the piston-pressure very light, producing but little strain on the different parts of the engine, which is therefore not liable to get out of order, and requires no more attention than a common stationary engine.

One marked advantage possessed by this signal is that, should the engine become disabled, the whistle may still be sounded by working the valve by hand. This is not the case with the two others, where an accident to any part of the machinery renders the signal for the time useless.

It will thus be seen that the siren is the most expensive of the fog-signals as regards

maintenance, and that it is adapted only to such stations as are abundantly supplied with water and situated in the vicinity of machine-shops where the necessary repairs can be promptly made.

On the other hand, as it is the most powerful signal, there are certain stations where it should have the preference; as, for example, Sandy Hook, which from its importance demands the best signal that can be procured, regardless of cost. Such stations should be provided with duplicate apparatus, well supplied with spare parts, to guard against any possibility of accident.

There should be a keeper whose sole business must be to attend the signal, and who should have sufficient mechanical skill to make the ordinary repairs. He should, moreover, be a licensed engineer.

There will also be required an assistant, who may be one of the light-keepers, to relieve him during the continuance of foggy weather.

The steam-whistle is the simplest in construction, most easily managed and kept in repair, and requires the least attention of all the fog-signals. It is sufficiently powerful for most localities, while its consumption of fuel and water is moderate.

It has been found on this coast that a sufficient quantity of rain-water can be collected to supply the 12"-whistle at nearly every station. This has been the case for the last two years at Martinicus.

The Daboll trumpet, operated by a caloric engine, should only be employed in exceptional cases, such as at stations where no water can be procured, and where, from the proximity of other signals, it may be necessary to vary the nature of the sound.

The trumpet, however, may undoubtedly be very much improved by employing steam-power for condensing the air. The amount of work required, which is that of compressing 70 cubic feet of air to an average pressure of 8 pounds per inch, would be less than two horse-power. For this purpose the expenditure of fuel and water would be moderate; indeed, the exhaust-steam could be condensed and returned to the cistern, should the supply of water be limited.

The siren also is susceptible of improvement, especially as regards simplification.

[In the foregoing remarks we think the general has expressed a somewhat undue partiality for the whistle, and somewhat overestimated the defects of the other instruments. The trumpets, with Ericsson engine, have not been abandoned, except partially in the two districts under the direction of General Duane, to which he probably intended to confine his statement. They are still in use in the third district, where they are preferred by General Woodruff, who finds no difficulty in keeping them in repair, having employed a skilled machinist who has made these instruments his special study, and who, visiting them from time to time, makes repairs and supplies new parts.]

The intermittent action of fog-signals makes it necessary to employ a peculiar form of boiler. The steam used is at a high pressure, and drawn off at intervals; consequently there is a tendency to foam and throw out water with the steam. To obviate this difficulty the form of boiler found by experience to be best adapted to this service is a horizontal tubular boiler, (locomotive,) with rather more than one-half of the interior space allowed for steam-room. The steam-dome is very large, and is surmounted by a steam-pipe 12" in diameter. Both the dome and pipe were formerly made much smaller, but were gradually enlarged as long as any difficulty with regard to foaming was noticed. The steam is drawn off at a point 10" above the water-level in the boiler. The main points to be observed are to have plenty of steam-room, and to draw the steam from a point high above the water-level. It will be readily perceived that a vertical tubular boiler is entirely unsuited to this work.

It is essential, both as regards economy of fuel, and the efficient working of the signal, that the boiler, including the dome and stand-pipe, should be well covered with some good non-conductor of heat. A material, called salamander felting, manufactured in Troy, N. Y., was used on the fog-whistle boiler at House Island during the winter of 1870. There resulted a saving of more than 20 per cent. of fuel over that consumed in the same boiler when uncovered. Where this material cannot be procured, a thick layer of hair felting, covered with canvas, will be found to answer a good purpose.

Various expedients have been proposed with the view of keeping the water in the boilers hot when the signals are not in operation, that the signal may always be ready to sound at a very short notice, and that the water in the boiler and pipes may be prevented from freezing in extremely cold weather. One of these contrivances is "Sutton's circulating water-heater." It consists essentially of a small, vertical, tubular boiler, entirely filled with water, and connected with the boiler or tank which contains the water to be heated, by two pipes on different levels. As soon as the water in the heater is warmed, a circulation commences, the hot water flowing through the upper pipe into the boiler, and the cold through the lower pipe from the boiler to the heater.

As the furnace in the heater is very small, but little fuel is consumed, and nearly the entire heat produced by the combustion is utilized.

The apparatus has been extensively employed in heating the water in tanks designed for filling the steam fire-engine boilers, when the alarm of fire is first given, and appears admirably adapted to this purpose. If used in connection with a steam-boiler it should be disconnected before steam is raised in the latter, as from its construction it is not calculated to withstand any considerable pressure.

An arrangement similar in principle has been used in the first light-house district, consisting of a small cylinder coal-stove of the ordinary pattern, around the interior of which, and above the grate, is introduced a single coil of $\frac{3}{4}$ " pipe. This coil is connected with the boiler by two pipes, one entering near the bottom, the other about 2 feet higher. It has been found that in consequence of the rapid circulation of the water through this coil, and the great capacity of water for heat, that nearly all the heat from the fire in the stove is transferred to the water in the boiler. This arrangement possesses the advantage of the $\frac{3}{4}$ " pipe, being strong enough to stand any pressure that can be used in the boiler, rendering it unnecessary to disconnect it at any time.

Experience has, however, proved that none of these contrivances are essential. It is seldom that an attentive keeper cannot foresee the approach of fog or snow in time to have the apparatus in operation as soon as required, even when obliged to start his fire with cold water in the boiler.

Keepers should be directed to watch the state of the weather carefully, and to light their fires at the first indication of fog or snow-storm. As soon as the water in the boiler is near the boiling-point, should the necessity for sounding the signal have not yet arisen, the fire may be banked, and in this state the water may be kept hot for any length of time at a moderate expenditure of fuel. With proper care no more fuel is required to keep the water at the requisite temperature by means of a banked fire than by any other method, and it is a matter of great importance to avoid complicating fog-signal apparatus by unnecessary appendages.

The same plan should be adopted in extremely cold weather, to prevent the water in the boiler from freezing. There should be a small air-cock in the draught-pipe near its junction with the feed-pump, and in cold weather this should be opened when the pump is not in use, in order to allow the pipe to empty itself.

When the draught-pipe cannot be protected from the cold, and the well is at a considerable distance from the engine, the following expedient has been employed with success: The pipe is inclosed in an India-rubber hose of about double its diameter, and from time to time steam is forced through the space between the hose and draught-pipe by means of a small pipe from the boiler.

Although the laws governing the reflection of light and heat are undoubtedly in a great measure applicable to sound, there are yet so many disturbing influences, such as reflection, refraction, caused by the varying density of the atmosphere, &c., interfering with the reflection of the latter, that but little use can be made of this property in directing and condensing the waves of sound issuing from a fog-signal. This fact may be illustrated by an account of some experiments made during the last year.

A whistle being sounded in the focus of a large parabolic reflector, it was very perceptible to an observer in the immediate vicinity that the sound was louder in the front than in the rear of the reflector. As the distance of the observer from the whistle was increased this disparity rapidly diminished, and at the distance of a few hundred yards entirely disappeared. The *beam* of sound had been dissipated and the *shadow* had vanished. The effect of a horizontal sounding-board 10 feet square, suspended over the whistle to prevent the escape of sound in a vertical direction, was inappreciable at the distance of a quarter of a mile.

The employment of a trumpet with the whistle was rather more successful. The trumpet was constructed of wood, in the form of a square pyramid; the lower base being 10' by 10', the upper base 2' by 2', and the height 20'. The axis was horizontal and the whistle placed at the smaller end. By this arrangement the increased power of the sound could be perceived at the distance of a mile, the action being similar to that of a speaking-trumpet.

It is probable that some modification of this form of whistle may be advantageously employed in certain localities, but there is, however, a disadvantage attending the use of a trumpet with fog-signals.

The sound from a trumpet not being uniformly distributed, it is difficult to estimate the distance of the signal, or, as the pilots term it, "to locate the sound." This has been observed in the siren and Daboll trumpet. The sound from these signals being stronger on one course than any other, may be distinctly heard from a vessel when crossing the axis of the beam of sound, but as its distance from this line increases, the sound appears fainter and more remote, although the vessel may be approaching the signal.

From an attentive observation, during three years, of the fog-signals on this coast, and from the reports received from captains and pilots of coasting vessels, I am con-

vinced that in some conditions of the atmosphere the most powerful signals will be at times unreliable.

Now it frequently occurs that a signal, which under ordinary circumstances would be audible at the distance of fifteen miles, cannot be heard from a vessel at the distance of a single mile. This is probably due to the reflection mentioned by Humboldt.

The temperature of the air over the land where the fog-signal is located, being very different from that over the sea, the sound, in passing from the former to the latter, undergoes reflection at their surface of contact. The correctness of this view is rendered more probable by the fact that when the sound is thus impeded in the direction of the sea, it has been observed to be much stronger inland.

When a vessel approaches a signal in a fog, a difficulty is sometimes experienced in determining the position of the signal by the direction from which the sound appears to proceed, the apparent and true direction being entirely different. This is undoubtedly due to the refraction of sound passing through media of different density.

Experiments and observation lead to the conclusion that these anomalies in the penetration and direction of sound from fog-signals are to be attributed mainly to the want of uniformity in the surrounding atmosphere, and that snow, rain, fog, and the force and direction of the wind have much less influence than has generally been supposed.

[In the foregoing I differ entirely in opinion from General Duane, as to the cause of extinction of powerful sounds being due to the unequal density of the atmosphere. The velocity of sound is not at all affected by barometric pressure, but if the difference in pressure is caused by a difference in heat, or by the expansive power of vapor mingled with the air, a slight degree of obstruction of sounds may be observed. But this effect we think is entirely too minute to produce the results noted by General Duane and Dr. Tyndall, while we shall find in the action of the currents of wind above and below a true and sufficient cause.]

The experimental whistles were of the following dimensions, viz: 2 $\frac{1}{2}$ ", 3", 4", 5", 6", 10", 12", and 18" in diameter. Those of 2 $\frac{1}{2}$ ", 3", 5", and 10", were fitted, instead of the ordinary bell, with long cylinders, provided with movable pistons, so that the effective length of the bell could be altered at pleasure. The pitch of the blast was found to vary with the length of the bell, and the power of the whistle with its diameter. The ratio of the power to the diameter was not accurately obtained; but it is probable that the extreme range of sound of a whistle is proportional to the square root of its diameter.

[This result, that the pitch varies with the length of the bell, is in conformity with well-established principles of resounding cavities; and that the power should increase with the extent of the aerial reed, the vibrations of which give motion to the resounding air within the cavity, is also, as we have seen, in accordance with hypothetical considerations; but as the density of this stream of steam, and consequently the rapidity of its vibrations, depends upon the pressure of the steam in the boiler, a perfect whistle should have the capability of changing its dimensions, not only in relation to the width of its throat, but also in regard to the pressure of the steam in the reservoir.]

The pitch giving the greatest range appears to be at the middle of the scale of sound. It is certain that a good result cannot be obtained from either a very shrill or a bass note. This remark is applicable to all varieties of signal.

The 10" and 12" whistles are recommended for ordinary use. The 18" whistle is more powerful, but the increase of power bears too small a proportion to that of the expenditure of fuel to render its employment generally advisable. The best results were obtained by giving the whistle the following proportions: The diameter of the bell equaling two-thirds of its length, and the set of the bell, i. e., the vertical distance of the lower edge above the cup, from one-third to one-fourth of the diameter for a pressure of from 50 to 60 pounds of steam.

A bell, whether operated by hand or by machinery, cannot be considered an efficient fog-signal on the sea-coast. In calm weather it cannot be heard half the time at a greater distance than one mile, while in rough weather the noise of the surf will drown its sound to seaward altogether.

On approaching a station I have frequently seen the bell rung violently by the keeper, without being able to hear the sound until I had landed.

Nevertheless, all important stations should be provided with bells, as there are occasions when they may serve a useful purpose, but it should be well understood by mariners that they must not expect always to hear the bells as a matter of course.

Bells should not be omitted at stations furnished with steam fog-signals, especially when the latter are not in duplicate, and mariners should be warned that the bell will be sounded when the regular signal is disabled.

It has been observed that a bell rung by hand can be heard farther than when sounded by machinery, and many of the steamboat companies on this coast pay the keepers of bells rung by clock-work, to ring them by hand when the boats of their line are expected to pass.

[We think the difference in the effect of ringing of bells by hand or by machinery is so slight as to be inappreciable except at a short distance. It is true, as I have before observed, that the sound is louder when the mouth of the bell is directed toward the hearer than when the edge is so directed, but on account of the spreading of this sound the effect is lost in a small distance, and, indeed, in one light-house the bell is permanently placed with the axis of its mouth directed horizontally, and in this position, if the bell were struck interiorly with a hammer, which would give it a larger vibration than when struck exteriorly, I doubt whether any difference could be observed between the two methods of ringing; and if any existed it would probably be in favor of the fixed bell rung by machinery.]

On rivers, narrow channels, and lakes, where the difficulty from the noise of the surf does not exist, this species of signal may be used to advantage, as its maintenance requires but a small expenditure of either money or labor, and by a proper arrangement of the machinery the intervals between the strokes of the bell may be so regulated as to avoid the danger of confounding the signals, however near together.

Although a bell may be heard better when sounded by hand than by clock-work, yet in thoroughfares where the signal must be kept in constant operation during the entire continuance of a fog, it would be impracticable to make use of the former method, and recourse must be had to machinery.

In arranging the signal the bell and machinery must be placed as low as possible, as the sound is heard much more plainly on the water when the bell is near its surface, and also as the machinery, when thus situated, is steadier and more readily accessible.

Particulars as to the siren.—The boiler of a second-class apparatus is 12 feet long, 42 inches in diameter, and has 300 feet heating-surface. The dome is 2 feet in diameter and 3 feet high.

The cylinder of the engine is 4 inches in diameter and 6 inches stroke. The prolongation of the piston-rod forms the plunger of the feed-pump. The main shaft carries three pulleys, the larger driving the siren-spindle; the second, the worm and screw gear; and the third, the governor.

In the worm-gear the wheel makes two revolutions per minute, and is provided with a cam, which, acting on a lever, opens the valve, admitting steam through the siren-disks. The cam has such a length as to hold the valve open for about seven seconds. A counter-weight closes the valve as soon as the lever is released by the cam.

The siren itself consists of a cylindrical steam-chest, closed at one end by a perforated brass plate. The perforations are twelve in number, equidistant from each other, and arranged on the circumference of a circle, whose center is in the axis of the cylinder. The other end is closed by a cast-iron head. The heads are connected by a brass pipe, through which the spindle passes.

The perforated head is covered on the exterior by a brass disk, attached to the spindle, having twelve rectangular notches corresponding to the apertures in the former, and so arranged that by its revolution these apertures are simultaneously opened and closed. The spindle is driven by a belt from the large pulley on the main shaft. This shaft makes 180 revolutions per minute; the spindle, 1,620; and as there are 12 apertures in the disks, from each there will issue jets of steam at the rate of 19,440 per minute. The sound produced by these impulses may be rendered more or less acute by increasing or diminishing the velocity of revolution.

The valve and valve-seat are disks similar to those already described, having, however, four openings instead of twelve. The valve revolves on the brass tube inclosing the siren-spindle, and is worked by a bevel gear. The trumpet is of cast iron.

The Daboll trumpet.—The apparatus used in the foregoing experiments is a second-class trumpet, operated by an Ericsson calorific-engine. The air-pump is single-acting. Its cylinder is 12" in diameter by 12" stroke. The engine makes forty strokes per minute. There is a screw-thread raised on the main shaft, which, acting on a wheel, drives a bevel gear, giving motion to a cam-wheel. The latter makes one revolution in two minutes, and is furnished with three equidistant cams. These cams, pressing on the valve-lever, throw the valve open once in forty seconds, admitting the compressed air through the reed-chest into the trumpet.

The quantity of air forced into the tank should be in excess of that needed for the trumpet, the surplus being allowed to escape through a delicate safety-valve. This is necessary to provide against a deficiency in case of leakage, and also to allow the pressure of air to be regulated to accommodate the reed. Each reed requiring a differ-

ent pressure, it is necessary to alter the pressure of the valve-spring whenever a reed is changed.

The first-class trumpet differs only in size from that described.

The caloric-engine for the first class has a 30" cylinder. The air-pump is 16 $\frac{1}{2}$ " by 15" stroke.

The steam-whistle.—The boiler of this machine is that of the siren. On the forward part of the boiler the bed-plate of a small engine is secured by two cast-iron brackets. The cylinder of this engine is 4" by 9". The fly-wheel shaft carries an eccentric, which, acting through a rod and pawl on a ratchet-wheel, gives the required motion to the cam-wheel shaft.

The cam-wheel, which makes one revolution per minute, is provided with one or more cams, depending on the number of blasts to be given in a minute; the length of the blast being regulated by that of the cams.

The valve for admitting the steam into the whistle is a balance-valve, the diameters of the two disks being respectively 3 $\frac{1}{2}$ " and 2 $\frac{1}{2}$ ", which difference is sufficient to cause the pressure of steam to close the valve tight without requiring too great a force to open it. The valve is worked by a stem attached to the rocker-shaft at the lower part of the steam-pipe. This shaft passes through a stuffing-box in the steam-pipe, and is provided with a collar which the pressure of the steam forces against the interior boss on the pipe, thus making the joint steam-tight. The exterior arm on this rocker-shaft, as well as that on the engine, is perforated in such a manner as to allow the throw of the valve to be adjusted.

In the comments we have made on the report of General Duane, the intention was not in the least to disparage the value of his results, which can scarcely be too highly appreciated; but, inasmuch as the true explanation of the phenomena he has observed has an important bearing on the location of fog-signals and on their general application as aids to navigation, as well as of great interest to the physicist who values every addition to theoretical as well as practical knowledge, we have not only thought the remarks we have offered necessary, but also that special investigations should be made to ascertain more definitely the conditions under which the abnormal phenomena he has described occur, and to assign, if possible, a more definite and efficient cause than those to which he has attributed them.

We have, therefore, given much thought to the subject, and, since the date of General Duane's report, have embraced every opportunity which occurred for making observations in regard to them. The first step we made toward obtaining a clew to the explanation of the phenomena in question resulted from observations at New Haven, namely: 1st, the tendency of sound to spread laterally into its shadow; 2d, the fact that a sound is frequently borne in an opposite direction to the wind at the surface, by an upper current; and 3d, that a sound moving against a wind is heard better at a higher elevation. The first point to consider is in what manner the wind affects sound. That it is in some way connected with the distance to which sound can be heard is incontestably settled by general observation. At first sight, the explanation of this might seem to be very simple, namely, that the sound is borne on in the one direction and retarded in the other by the motion of the wind. But this explanation, satisfactory as it might appear, cannot be true. Sound moves at the rate of about 780 miles an hour, and therefore, on the above supposition, a wind of 7.8 miles per hour could neither retard nor accelerate its velocity more than one per cent., an amount inappreciable to ordinary observation; whereas we know that a wind of the velocity we have mentioned is frequently accompanied with a reduction of the penetrating power of sound of more than 50 per cent. The explanation of this phenomenon, as suggested by the hypothesis of Professor Stokes, is founded on the fact that in the case of a deep current of air, the lower stratum, or that next the earth, is more retarded by friction than the one immediately above, and this again than the one above it, and so on. The effect of this diminution of velocity as we descend toward the earth is, in the case of sound moving with the current, to carry the upper part of the sound-waves more rapidly forward than the lower parts, thus causing them to incline toward the earth, or, in other words, to be thrown down upon the ear of the observer. When the sound is in a contrary direction to the current, an opposite effect is produced—the upper portion of the sound-waves is more retarded than the lower

which, advancing more rapidly, in consequence inclines the waves upward and directs them above the head of the observer. To render this more clear, let us recall the nature of a beam of sound, in still air, projected in a horizontal direction. It consists of a series of concentric waves perpendicular to the direction of the beam, like the palings of a fence. Now, if the upper part of the waves have a slightly greater velocity than the lower, the beam will be bent downward in a manner somewhat analogous to that of a ray of light in proceeding from a rarer to a denser medium. The effect of this deformation of the wave will be cumulative from the sound-center onward, and hence, although the velocity of the wind may have no perceptible effect on the velocity of sound, yet this bending of the wave being continuous throughout its entire course, a marked effect must be produced. A precisely similar effect will be the result, but perhaps in a considerably greater degree, in case an upper current is moving in an opposite direction to the lower, when the latter is adverse to the sound, and in this we have a logical explanation of the phenomenon observed by General Duane, in which a fog-signal is only heard during the occurrence of a northeast snow-storm. Certainly this phenomenon cannot be explained by any peculiarity of the atmosphere as to variability of density, or of the amount of vapor which it may contain.

The first phenomenon of the class mentioned by General Duane, which I had the good fortune to witness, was in company with Sir Fred. Arrow and Captain Webb, of the Trinity House, London, in their visit to this country in 1872. At the distance of two or three miles from an island in the harbor of Portland, Maine, on which a fog-signal was placed, the sound, which had been distinctly heard, was lost on approaching the island for nearly a mile, and slightly regained at a less distance. On examining the position of the fog-signal, which was situated on the farther side of the island from the steamer, we found it placed immediately in front of a large house with rising ground in the rear, which caused a sound-shadow, into which, on account of the lateral divergence of the rays, the sound was projected at a distance, but not in the immediate vicinity of the island. In the same year I made an excursion in one of the light-house steamers, with Captain Selfridge, to an island on the coast of Maine, at which abnormal phenomena were said to have been observed, but on this occasion no variation of the sound was noted, except that which was directly attributable to the wind, the signal being heard much farther in one direction than in the opposite. The next opportunity I had to study the abnormal phenomena of sound is described in the following report made to the Light-House Board:

INVESTIGATIONS IN REGARD TO SOUND AND FOG-SIGNALS, AUGUST, 1873.

Professor Henry, chairman, and Commander Walker, naval secretary of the Light-House Board, left Portland at 3 o'clock p. m., in the steam-tender Myrtle, Captain Foster, for Whitehead light-station, at which place abnormal phenomena of sound had been observed.

Whitehead light-station is on a small island about a mile and a half from the coast of Maine, on the western side of the entrance to Penobscot Bay, and in the direct line of the coasting-steamers and other vessels from the westward bound into the Penobscot Bay and River. The light-house and fog-signal are situated on the southeast slope of the island, the surface of which consists almost entirely of rock, the middle being at an elevation of 75 feet above the mean tide-level.

The phenomena which had been observed at this and other stations along the coast consisted of great variation of intensity of sound while approaching and receding from the station. As an example of this we may state the experience of the observers on board the steamer City of Richmond on one occasion, during a thick fog in the night in 1872. The vessel was approaching Whitehead from the southwestward, when, at a distance of about six miles from the station, the fog-signal, which is a 10-inch steam-whistle, was distinctly perceived and continued to be heard with increasing intensity of sound until within about three miles, when the sound suddenly ceased to be heard, and was not perceived again until the vessel approached within a quarter of a mile of

the station, although from conclusive evidence furnished by the keeper it was shown that the signal had been sounding during the whole time. The wind during this time was from the south, or approximately in an opposite direction to the sound. Another fact connected with this occurrence was that the keeper on the island distinctly heard the sound of the whistle of the steamer, which was commenced to be blown as soon as the whistle at the station ceased to be heard, in order to call the attention of the keeper to what was supposed to be a neglect of his duty in intermitting the operations of his signal. It should be observed in this case that the sound from the steamer was produced by a 6-inch whistle, while that of the station was from an instrument of the same kind, of 10 inches in diameter; or, in other words, a lesser sound was heard from the steamer, while a sound of greater volume was unheard in an opposite direction from the station. It is evident that this result could not be due to any mottled condition or want of acoustic transparency of the atmosphere, since this would absorb the sound equally in both directions. The only plausible explanation of this phenomenon is that which refers it to the action of the wind. In the case of the sound from the steamer, the wind was favorable for its transmission, and hence it is not strange that its sound should be heard on the island when the sound from the other instrument could not be heard on the steamer. To explain on the same principle the fact of the hearing of the sound at the distance of six miles, and afterward of losing it at the distance of three miles, we have only to suppose that in the first instance the retarding effect of the wind was small, and that in the second it became much greater on account of a sudden increase in the relative velocity of the current in the upper and lower portions.

After making a critical examination of the island and the position of the machinery, and also in regard to any obstacle which might interfere with the propagation of the sound, the keeper was directed to put the instrument in operation and to continue to sound it for at least two hours, or until the steamer was lost sight of, which direction was complied with. In passing from the island, almost directly against a light wind, the intensity of the sound gradually diminishing as a whole, with the increase of distance, but varying in loudness from blast to blast, now louder, then again more feeble, until it finally ceased at a distance of about fifteen miles, as estimated by the intervals between the blasts and the sight of the steam as seen through a spy-glass, and also from points on the Coast-Survey charts.

The result of this investigation clearly showed the power of the apparatus in propagating sound under conditions not entirely favorable, since the wind, though light, was in opposition to the sound.

Cape Elizabeth Light-Station, Maine, August 29, 1873.—The fog-signal at this place is on a prominent headland to which the course of all vessels is directed when bound from the southward into Portland Harbor. It is furnished with two light-houses 919 feet apart and 143 feet above sea-level. The easterly tower is connected with the keeper's dwelling by a wooden covered way 200 feet long and about 12 feet high; the station is furnished with a 10-inch steam fog-whistle, placed to the southward of the easterly tower, at a distance of about 625 feet and about at right angles with the covered way; it therefore has a background, including the covered way, of about 65 feet above the height of the whistle, which was found to reflect a perceptible echo. The whistle was actuated by steam at 55 pounds pressure, consuming from 60 to 65 pounds of anthracite coal per hour. The whistle itself differs from the ordinary locomotive-whistle by having a projecting ledge or rim around the lower part through which the sheet of steam issues to strike against the lower edge of the bell. What effect this projecting ledge or rim may have is not known to the observers. This whistle is provided, for the purpose of concentrating the sound in a given direction, with a hollow truncated pyramid 20 feet long, 10 feet square at the large end, and 2½ feet square at the small end, the axis of the pyramid being placed parallel to the horizon, with the whistle at the smaller end. In order to ascertain the effect of this appendage to the whistle the simplest plan would have been to have noted the intensity of sound at various points on a circle of which the whistle

would have been the center. This being impracticable on account of the intervention of the land, the observations were confined to points on three arcs of a circle of about 120° , of which the axis divided the space into 80° and 40° and a radius of one, two, and three miles. The result of these observations was that starting from the axis of the trumpet on the east side, the sound grew slightly less loud until the prolongation of the side of the trumpet was reached, when it became comparatively faint and continued so until the line between the whistle and observer was entirely unobstructed by the side of the trumpet, when the sound was apparently as loud as in the prolongation of the axis itself. On the west side of the axis of the trumpet the sound in a like manner diminished from the axis until the prolongation of the side of the trumpet was reached when it became feeble again, slightly increased, and then gradually diminished until the line of direction made an angle of about 80° with the axis of the trumpet, when it ceased to be heard at a distance of about one and a half miles. It should be observed, however, that at this point the line of sight of the observers was obstructed by the side of the trumpet and the smoke-stack of the boiler. The wind was light, at south-southwest, approximately in direct opposition to the direction of the sound when it ceased to be heard. We are informed that complaints had previously been made by officers of steamers passing near this point, that the sound was here inaudible previous to the introduction of this trumpet; it would therefore follow that it is of no use in increasing the effect on the western side of the axis and is of injury to the sound on the lines of prolongation of its sides. If the sound ceased to be heard at the point mentioned, when the trumpet is removed, the only apparent cause of the phenomenon will be the prevailing direction of the wind, which, coming from the southwest, will be in opposition to the sound of the whistle; but in the case of the present investigation the force of the wind was so small that it scarcely appeared adequate to produce the effect, and this question, therefore, must be left for further investigation. It may be important to state that, in the case where the sound ceased to be heard, it was regained by sailing directly toward the station about one mile, or at half a mile from the station. After making the foregoing observations as to the intensity of sound in different directions from the station, the observations were closed by sailing directly along the axis of the trumpet until the sound, which gradually grew fainter as the distance increased, finally ceased to be heard at a distance of about nine miles. In comparing this last result with an instrument of about the same power at Whitehead, which gave a perceptible sound at a distance of fifteen miles, the only apparently variable circumstance was the velocity of the wind, in both cases adverse to the direction of the sound; but in that of Cape Elizabeth it was of considerable more intensity.

During the foregoing experiments, when the vessel was about a mile from the station, steaming directly outward, in the prolongation of the axis of the instrument, there was heard after each sound of the whistle a distinct echo from the broad, unobstructed ocean, which was attributed at the time, as in other cases, to reflections from the crests and hollows of the waves, a similar phenomenon having since been referred to a reflection from air of a different density. This observation becomes important in regard to the solution of the question as to the abnormal phenomena of sound.

Cape Ann Light-Station, Massachusetts, August 31, 1873.—This is one of the most important stations on the New England coast. It is furnished with two first-order lights, and a 12-inch steam-whistle, actuated by 60 pounds pressure of steam. The present is the fourth engine which has been erected at this station, in consequence of the complaints either as to the inefficiency of the sound or its failure to be heard in certain directions. It was at first proposed to sail entirely around the island in order to test the intensity of the sound in different directions, but this was found impracticable on account of want of depth of water on the inland side; the observations were therefore confined to the direction in which complaints had been made as to the deficiency of the signal, namely, in a southerly direction. The result of

these observations, the points of which included an arc of 120° , was that the sound was heard with equal intensity except when the direction of the station was to the northward and eastward of the observers; then, in one instance, the sound became very indistinct, and in another was entirely lost, both at a distance of about two miles. In these cases the line of sight between the observers and the signal was interrupted, in the first by a small building, the gable-end of which was within 10 feet of the whistle, and in the second by the south light-tower, which is within 30 feet of the whistle. In this series of experiments, as with the last, the wind was against the sound; the effect was noted by passing over the arc several times at different distances. The wind was from the southward and westward and very light, and the sound was finally lost at about six miles, and in the direction of the obstructions.

Boston Light-Station, August 31, 1873.—The light-house is situated on a low, rocky island, on the north side of the main outer entrance to Boston Harbor, nine miles from the city. It is furnished with three caloric engines, two of the second class and one of the first. The two second-class engines are so arranged as to act separately or together, and in the latter arrangement serve to duplicate the larger engine. At the time the observations were made, the large engine was about being repaired, and one of the smaller engines with the double air-reservoir was used. The larger engine is used with 12 pounds pressure of air, which falls to 8 pounds in producing the sound. The smaller engine, with the double reservoir, is started with 9 pounds pressure, which falls to 8 pounds. This difference in the pressure of air in the two engines is caused by the larger ratio of the reservoir to the size of the reed. With a greater pressure than 12 pounds to the square inch in the larger engine and 9 pounds in the smaller no sound is produced; the reed is unable to act against the pressure, and, consequently, the orifice remains closed. The trumpet of the larger of the engines is reported to have been heard eighteen miles at sea, which, in consideration of the results obtained at Whitehead, we thought very probable. The time required, from starting fires, to get a good working-pressure, is about half an hour. The amount of coal consumed per hour is 17 pounds.

There is moreover at this station a bell, operated by a Stevens clock, not at present used. It is placed on a high, wooden frame-structure, on which one of the ancient bell-striking machines was originally erected. The most proper position for the fog-signal is on the ground occupied by this bell-tower, but as this was not removed at the time of the erection of the trumpets, they were placed in such positions as to have the line of sound interrupted to the northeastward by the bell and light towers. It was therefore thought probable that this was the cause of the deficiency of sound in this direction. To test this the vessel was caused to traverse the arcs of several concentric circles, in the portion of the horizon where the sound was most required as a signal. The first arc traversed was about one and one-half miles from the signal. The vessel on this crossed the axis where the sound was quite loud, and proceeded northward until the sight of the trumpet was obscured by the before-mentioned towers, when the sound became almost inaudible. The vessel next returned across the axis, on a circle of about three miles radius, with similar results; but after crossing the axis the sound on the southern side continued to be but little diminished in intensity along an arc of two and a half miles, or as far as the land would allow the vessel to go. The vessel was next put upon an arc, of which the radius was one and a half miles, and on the south side of the axis, and sailed to the northward until the axis was reached, then turned and ran for the entrance of the harbor, hugging the southern shore, keeping as far from the signal as possible. Throughout this passage the sound was clear and loud, showing very little, if any, diminution of power as the several positions deviated more and more from the direction of the axis, until the vessel was at right angles with the axis, the land not permitting any greater distance. The vessel approached to within three-quarters of a mile of the signal and then continued still farther around, until nearly in the rear of it, the sound still continuing clear and

loud. The vessel next proceeded up the harbor, nearly in the line of the axis of the trumpet prolonged in the rear, still continuing to hear the signal distinctly until the keeper, losing sight of the vessel, stopped sounding the instrument. These observations were made under very favorable circumstances, it being nearly calm. What wind did exist was about equally favorable to points on either side of the axis. The inference from these observations is, first, that small objects placed near the source of sound tend to diminish its intensity in the direction of its interruption, and should, therefore, if possible, be removed, or the instrument so placed as to obviate such obstructions; and, second, that, even with the trumpet, the sound so diverges from the axis as to be efficient even in the rear of the instrument.

INVESTIGATIONS RELATIVE TO FOG-SIGNALS, AUGUST 25, 1874.

The first of these was on board the steamer Putnam, at Little Gull Island, with Admiral Trenchard, inspector of lights of the third district, accompanied by Governor Ingersoll of Connecticut and Captain Upshur, U. S. N.

At this place are two sirens, the one to replace the other in case of an accident. One of the sirens was sounded with a pressure of 50 pounds per square inch. The wind was across the axis of the trumpet, and almost precisely at right angles to it.

The steamer was headed against the wind, on a line at right angles to the axis of the trumpet. The sound in this case also traveled against the wind, which was at an estimated velocity of from 4 to 5 miles per hour. The distance traveled before the sound became inaudible was estimated, by the speed of the steamer, at $3\frac{1}{2}$ miles.

The steamer was next headed in an opposite direction and returned along its previous path, across the mouth of the trumpet of the siren, the sound gradually increasing in strength without any marked irregularity, until the siren was reached, and on leaving this, the course remaining the same, the sound gradually diminished in intensity, but with less rapidity than before, until it was finally lost at a distance of $7\frac{1}{2}$ miles. In the latter instance the movement of the sound was with the wind. The result of these observations was conformable to that generally obtained from previous observations, namely, that the sound is seldom or never heard at the same distance in different directions, and, moreover, that it is generally heard farther with the wind than against it.

The observations of this day also illustrate the spread of the sound-wave on either side of the axis of the trumpet, a fact which has frequently been observed in other investigations. It may be well to mention that the siren trumpet at this locality is directed horizontally with its prolonged axis passing over, immediately in front of the mouth of the trumpet, a space of very rough ground, the surface of which is principally composed of bowlders, one of which, of very large size, is directly in front of the trumpet, and the idea occurred to me that this rough surface might produce some effect on the transmission of sound to a distance. I observed by strewing sand upon a paper that the former was violently agitated when held near the surface of the large bowlder just mentioned, during the blast of the siren-trumpet.

At this station, during the visit of Sir Frederick Arrow, the sound was lost in the direction of the axis of the trumpet at a distance of two miles, and then again regained with distinctness at the light-vessel, a distance of four and one-half miles; this was what we have denominated as an abnormal phenomenon which we think was due to a slight variation in the velocity of the lower or upper part of the current of air, but, unfortunately, the demand for the use of the vessel as a light-house tender prevented the attempt to ascertain whether the same phenomenon would be observed a second time and to further investigate its cause.

The second investigations this season were September 1, 1874, with General Barnard, of the Light-House Board, and General Woodruff, engineer of the third district. We proceeded on this occasion in the steamer Mistletoe to Block Island, one of the outer stations of the Light-House Board, fully exposed, without intervention of land, to the waves and storms of the ocean.

On the southerly side of this island a light-house is about being erected, and a siren station at this locality had been established and was in full operation.

There are here two sirens attached to one boiler, one to be used in case of an accident to the other. For the sake of experiment they are of slightly different qualities, one with a larger trumpet with a revolving disk of the old pattern, giving a lower tone; the other a smaller trumpet, having a revolving disk with openings allowing a much more sudden full blast of steam, and revolving with greater velocity so as to give a higher pitch. The latter is far the superior instrument, as was evident to us by the sound which it produced, and as had been established by the use of the artificial ear in the manufactory of Mr. Brown. The effect on the unguarded ear was scarcely endurable, and the very earth around appeared to tremble during the blast. The keeper (an intelligent man who has been promoted from the station of assistant keeper at Beaver Tail light to this station) informed us that a fleet of fishing-vessels coming in distinctly heard it at a distance estimated by their rate of sailing at scarcely less than thirty miles; this was on two separate occasions. The keeper had been directed to note and record the date at which he heard the sound from other signals; he reported that he had frequently heard the fog-signal at Point Judith, a distance of seventeen miles, and that the observer at the latter place frequently heard his signal; but on comparing records the two sounds had not been heard simultaneously by the two keepers; when it was heard from one station it was not heard from the other, illustrating again the general rule that sound is not transmitted simultaneously with equal intensity in opposite directions.

This occasion also furnished very favorable conditions for observing the remarkable phenomenon of the ocean-echo. At the cessation of each blast of the trumpet, after a slight interval, a distinct and prolonged echo was returned from the unobstructed ocean. It is important to observe, in regard to this phenomenon, that the siren is placed near the edge of a perpendicular cliff, at an elevation of from 75 to 100 feet above the ocean, and, furthermore, that the direction of the wind formed an angle of about 35° with the axis of the trumpet. Now, the loudness of this echo was not the greatest at the siren-house, but increased in intensity until a point was reached several hundred yards from the trumpet, approximately more in accordance with a reflection from the waves. The wind was blowing from the shore with the direction of the sound as it went off from the trumpet, and nearly against it on the return of the echo. I have attributed this phenomenon, which was first observed in 1866 at East Quoddy Head, on the coast of Maine, and since at various stations, at which the trumpet or siren has been used, to the reflection of the sound from the crests and slopes of the waves, and the observation we have mentioned would appear to favor this hypothesis. In connection with this explanation, I may mention that my attention has been called by General Meigs, of the United States Army, to an echo from the palings of a fence, and also from a series of indentations across the underside of the arch one of the aqueduct bridges of the Washington water-works. The fact that the sound was much louder at a point considerably distant from the trumpet was noted by one of the party entirely unacquainted with the hypothesis.

The keeper at this station confirmed without a leading question the statement of Captain Keeney, that it frequently happens that a feeble sound of a distinct object, as the roar of the surf, can be heard against the direction of the wind, and that in this case it always betokens a change in the weather, and is, in fact, used generally by the fishermen as a prognostic of a change in the direction of the wind, which will, in the course of a few hours, invariably spring up from an opposite quarter. In such case it is highly probable, as has been stated, that a change has already taken place in the direction of the upper strata of the air, although, from theoretical considerations, we might infer that the same result would be produced if the wind were stationary above and moving with a considerable velocity in a direction opposite to the sound at the surface of the earth, the velocity gradually diminishing as we ascend, for in this case, also, the inclination of the sound-waves would be downward.

Third series of investigations, September 23, 24, 1874, was made in company with Captain John Davis and Major Haines, both of the Light-House Board, and General

Woodruff, engineer of the third district, and Mr. Brown, patentee of the siren. For the purpose three light-house tenders were employed, viz: Mistletoe, Captain Keeney Putnam; Captain Field; Cactus, Captain Latham.

The place of operation chosen for the first day's series was about $1\frac{1}{2}$ miles from the northern point of Sandy Hook.

From the experience gained by the accumulated observations which had been made, it was concluded that the phenomena of sound in regard to perturbing influences could not be properly studied without simultaneously observing the transmission of sound in opposite directions. It was therefore concluded to employ at least two steamers in making the investigations.

In regard to this point the commission was fortunate in being able to command the use for a limited period of the three tenders mentioned above, which happened to be at the time assembled at the light-house depot, Staten Island, and could be spared from their ordinary operations for a few days without detriment to the service. It was also fortunate in selecting for the scene of the investigations an unobstructed position in the lower bay of New York, and perhaps still more fortunate in the season of the year when, on account of the heat of the sun, a land and sea breeze, which changed its direction at a particular hour of the day, enabled results to be obtained bearing especially on the phenomena to be investigated.

Attention was first given to the character of the several steam-whistles which were intended to be used as the sources of the sound during the series of investigations.

These whistles, which were sounded during the whole of the observations with 20 pounds of steam on each boiler) gave at first discordant sounds, and were found by their effect upon an artificial ear to be considerably different in penetrating power; they were then adjusted by increasing or diminishing the space between the bell and the lower cylinder by turning a screw on the axis of the bell intended for that purpose, until they produced the same effect upon the sand in the membrane of the artificial ear; but in order to further be insured of the equality of the penetrating power of the several whistles, the three steamers abreast, forming as it were a platoon, were directed to proceed against the wind, sounding all the time in regular succession; the Cactus first, then, after an interval of a few seconds, the Mistletoe, and then the Putnam, until the stationary observers lost the sound of each. They became inaudible all very nearly at the same moment. The sound of the Putnam was thought to be slightly less distinct; it was therefore chosen as a stationary vessel, from which the observations of the sound of the other two were to be made.

The Putnam being anchored at the point before mentioned, arrangements were made for sending off the other two vessels in opposite directions, one with and the other against the wind, with instructions to return when the sound became inaudible to those on the stationary vessel, this to be indicated by a flag-signal. It should be mentioned that the velocity of the wind was measured from time to time during the subsequent experiments with one of Robinson's hemispherical cup anemometers made by Casella, of London. The velocity of the wind first observed by this instrument just before the starting of the vessels was 6 miles per hour, the instrument being freely exposed on the paddle-boxes of the steamer. A sensitive aneroid barometer marked 30.395 in., and continued to rise gradually during the day to 30.43 in.; the temperature was 71° F.

The vessels left at 11.18 a. m., the wind being from the west, Captain Davis taking charge of the sounding of the whistle on the Cactus, which proceeded east with the wind, the sound coming to the ear of the observer against the wind; while the sounding on the Mistletoe was in charge of General Woodruff, and, as the vessel steamed against the wind, the sound came to the observers on the stationary vessel with the wind; the other members of the party remained on the Putnam, at anchor at the point before mentioned, off the Hook, Major Haines having charge of the signals. The sound of the first of the vessels was heard faintly at 14 minutes after leaving, but not heard at 16 minutes; we may therefore assume that it became inaudible at 15 minutes. And within a minute of the same time, by a mistake of the signal, the other ceased to

advance, and commenced to come back; the sound from it, however, was very distinct, while at the same moment the sound from the other was inaudible. On account of the mistake mentioned, the relative distance at which the sounds from the two vessels might have become inaudible cannot be accurately given; but the fact observed, that the sound which came with the wind was much more audible than the other, is in conformity with the generally observed fact that sound is heard farther with the wind than against it. In the meantime the velocity of the wind had sunk to $1\frac{1}{2}$ miles per hour.

Next, the vessels, leaving at 11.55 a. m., changed positions; the Cactus, under Captain Davis, steamed west, directly in the direction from which the wind came, while the Mistletoe, under General Woodruff, steamed east, directly before the wind. The result of this trial was well marked in all respects; the sound of the Mistletoe was lost in 9 minutes, which, from the speed of the steamer, was estimated at about $1\frac{1}{2}$ miles, while the sound of the Cactus was heard distinctly for 30 minutes, or at an estimated distance of 5 miles. The wind at the middle of this trial had sunk to .42 mile per hour, or nearly to a calm. The result of this trial was somewhat abnormal, for though the wind had sunk nearly to a calm, the sound was still heard three times as far in the direction of the slight wind as against it.

After a lapse of an hour and a half a third trial was made; in the mean time the wind had changed within two points of an exactly opposite direction, blowing, from the indications of the anemometer, at the rate of ten and one-half miles per hour.

The Cactus again steamed in the eye of the wind, which was now, however, from nearly an opposite point of the compass, while the other vessel steamed in an opposite direction. The sound of the Cactus was lost at the end of twenty-seven minutes, with the wind, or at a distance of four and a half miles.

The sound of the Mistletoe was lost at the end of thirty minutes, or at a distance of five miles, moving against a brisk wind then blowing.

This result was entirely unexpected and much surprised every member of the party, since it was confidently expected that an increase in the intensity of the wind of more than ten miles per hour, and a change to the opposite direction, would materially affect the audibility of the sound, and give a large result in favor of the sound, which moved in the same direction with the wind, but this was not the case. In the course of all the observations in several years in which investigations have been carried on under the direction of the chairman of the board; this is the only instance in which he had heard a sound at a greater distance against the wind than with it, although, as before stated, a number of cases have been reported by other observers in which, under peculiar conditions of the weather, this phenomenon has been observed.

To briefly recapitulate the results, we have in this case three instances, in succession, in which a sound was heard farther from the west than from the east, although in the mean time the wind had changed to nearly an opposite direction. Had these results been deduced from the first observations made on the influence of wind on sound, or, in other words, without previous experience, the conclusion would have been definitely reached that something else than wind affected the conveyance of sound, and this conclusion would have been correct, if the suggestion had been confined to the wind at the surface; but from previous observations and theoretical conclusions, the observed phenomena are readily accounted for by supposing that during the whole time of observation the wind was blowing from the west in the higher part of the aerial current, and that the calm and opposing wind observed were confined to the region near the surface. To test this hypothesis, Major Haines constructed a balloon of tissue-paper, which, after being completed, was unfortunately burned in the attempt to inflate it with heated air.

The remainder of this day was devoted to observations on the sound of the siren at the light-house at Sandy Hook. For this purpose the Cactus, under Captain Davis, was directed to steam in the eye of the wind, while the Mistletoe, under General Woodruff, steamed before the wind, and the Putnam steamed at right angles to the

wind. Unfortunately, on account of the diminution of light at the closing in of the day, nothing could be observed. The only result obtained was that one of the duplicate sirens was heard more distinctly than the other, namely, the one with the higher note.

Experiments September 24, 1874.—The place chosen for the observations of this day was still farther out in the ocean, at the Sandy Hook light-vessel, 6 miles from the nearest point of land. The pressure of the atmosphere was a little greater than the day before, being 30.52; the temperature about the same, 72° Fahr.; wind light, from a westerly direction, as on the previous day, with a force, as indicated by the anemometer, of 1.2 miles per hour. Having been provided with a number of India-rubber toy balloons, the two vessels were sent off in opposite directions—the Mistletoe toward the west, against the wind, the Cactus toward the east, with the wind, leaving at 10.40 a. m. A change was also made in observing the sound. In these observations the sound was noted at each vessel from the other, the speed of the steamers being the same; the distance between them when the Mistletoe lost the sound of the Cactus was two miles, while the Cactus continued to hear the Mistletoe's sound coming with the wind until they were four miles apart. Simultaneously with this observation a balloon was let off from the Putnam at the light-vessel, which, in its ascent, moved continuously obliquely upward in a line slightly curving toward the horizon, in the direction of the wind at the surface, as far as it could be followed with the eye, indicating a wind in the same direction in the several strata through which it passed, but of a greater velocity in the upper strata.

The vessels now changed places, the Cactus steaming west, the Mistletoe east, the wind having entirely ceased at the surface of the earth. In this case the Cactus lost the sound of the Mistletoe when the vessels were two miles apart, while the Mistletoe continued to hear the sound of the Cactus until they were three miles apart. A balloon let off ascended vertically until it attained an elevation of about 1,000 feet, when, turning east it followed the direction of the previous one. The sound in this case from the east was heard three miles, while that from the west was heard two miles, while in the preceding observations the distances were as 2 to 1; the only changing element, as far as could be observed, was that of the wind at the surface, which became less.

Third trial, 12.45 p. m.—The wind previous to this trial had changed its direction 10 points or about 112½° round through the south, and as indicated by the anemometer at a velocity of 4.8 miles per hour. In this case the Cactus, going against the wind, lost the Mistletoe's sound coming to her against the wind when the vessels were 1 mile apart, while the Mistletoe heard the Cactus sound coming to her, with the wind, when the vessels were 1½ miles apart. The several balloons set off at this time were carried by the surface wind westwardly until nearly lost to sight, when they were observed to turn east, following the direction of the wind observed in the earlier observations. The results of the whole series of observations are extremely interesting. In all the experiments the difference in the audibility of the sound in different directions was very marked, and indeed it rarely happens that the sound is equal in two directions, although from the hypothesis adopted this may be possible, since according to this hypothesis, both the upper and lower currents have an influence upon the audibility of sound in certain directions. From the first trial the motion of the air being in the same direction, both below and above, but probably more rapid above than below on account of resistance, the upper part of the sound-wave would move more rapidly than the lower, and the wave would be deflected downward, and therefore the sound as usual heard farther with the wind than against it. In the third experiment of the same day, in which the wind changed to an almost opposite direction, if the wind remained the same above, as we have reason to suppose it did from the observations on the balloons on the second day, the sound should be heard still farther in the same direction or against the wind at the surface, since, in this case, the sound-wave being more retarded near the surface would be tipped over more above and the sound thus be thrown down.

The observations of the second day are also in conformity with the same hypothesis,

the change in the wind being probably due to the heating of the land as the day advanced, beyond the temperature of the water, and thus producing a current from the latter to the former, while the wind observed in the morning from the west was the land-wind due to the cooling of the latter.

In the morning the wind was blowing from the west, both in the higher strata and at the surface of the earth, and in this condition the sound was heard farther with the wind than against it.

The wind at the surface about midday gradually ceased, and shortly afterward sprung up from an east direction; in this condition the sound, with the wind at the surface was heard at a greater distance. This is also in strict conformity with the theory of a change in the form of the sound-wave, as in the latter case the lower portion would be retarded, while the upper portion of the wave would be carried forward with the same velocity, and hence the sound would be thrown down on the ear of the observer. To explain the result of the third trial of the second day we have only to suppose that the influence of the upper current was less than that of the lower. The conditions for these observations were unusually favorable, the weather continuing the same during the two days, and the change of the wind also taking place at nearly the same hour.

The fact thus established is entirely incompatible with the supposition that the diminution in the sound is principally caused by a want of homogeneity in the constitution of the atmosphere, since this would operate to absorb sound equally in both directions.

In May, 1873, Professor Tyndall commenced a series of investigations on the subject of the transmission of sound, under the auspices of the Trinity House, of England, in which whistles, trumpets, guns, and a siren were used, the last-named instrument having been lent by the Light-House Board of the United States to the Trinity House for the purpose of the experiments in question. The results of these investigations were, in most respects, similar to those which we had previously obtained. In regard to the efficiency of the instruments the same order was determined which has been given in this report, namely, the siren, the trumpet, and the whistle. Professor Tyndall's opinion as to the efficiency of the siren may be gathered from the following remarks. Speaking of the obstruction of sound in its application as a fog-signal, he says, "There is but one solution of this difficulty, which is to make the source of sound so powerful as to be able to endure loss and still retain sufficient residue for transmission. Of all the instruments hitherto examined by us the siren comes nearest to the fulfillment of this condition, and its establishment upon our coasts will, in my opinion, prove an incalculable boon to the mariner." Professor Tyndall arrived at the conclusions which the information we had collected tended to establish, that the existence of fog, however dense, does not materially interfere with the propagation of sound; and also that sound is generally heard farther with the wind than against it, although the variation of the intensity of the sound is not in all cases in proportion to the velocity of the wind. The result of his investigations in regard to the pitch of sound was also similar to those we have given; and, indeed, all the facts which he has stated are, with a single exception as to the direction of the echo, in strict accordance with what we have repeatedly observed. We regret to say, however, that we cannot subscribe to the conclusion which he draws from his experiments as to the cause of the retardation of sound, that it is due to a flocculent condition of the atmosphere, caused by the intermingling with it of invisible aqueous vapor.

That a flocculent condition of the atmosphere, due to the varying density produced by the mingling of aqueous vapor, is a true cause of obstruction in the transmission of sound is a fact borne out by deduction from the principles of wave-motion, as well as by the experiments of the distinguished physicist of the Royal Institution of Great Britain; but from all the observations we have made on this subject we are far from thinking that this is the efficient cause of the phenomena under consideration. A fatal objection, we think, to the truth of the hypothesis Professor Tyndall has advanced is that the obstruction to the sound, whatever may be its nature, is not the same in different

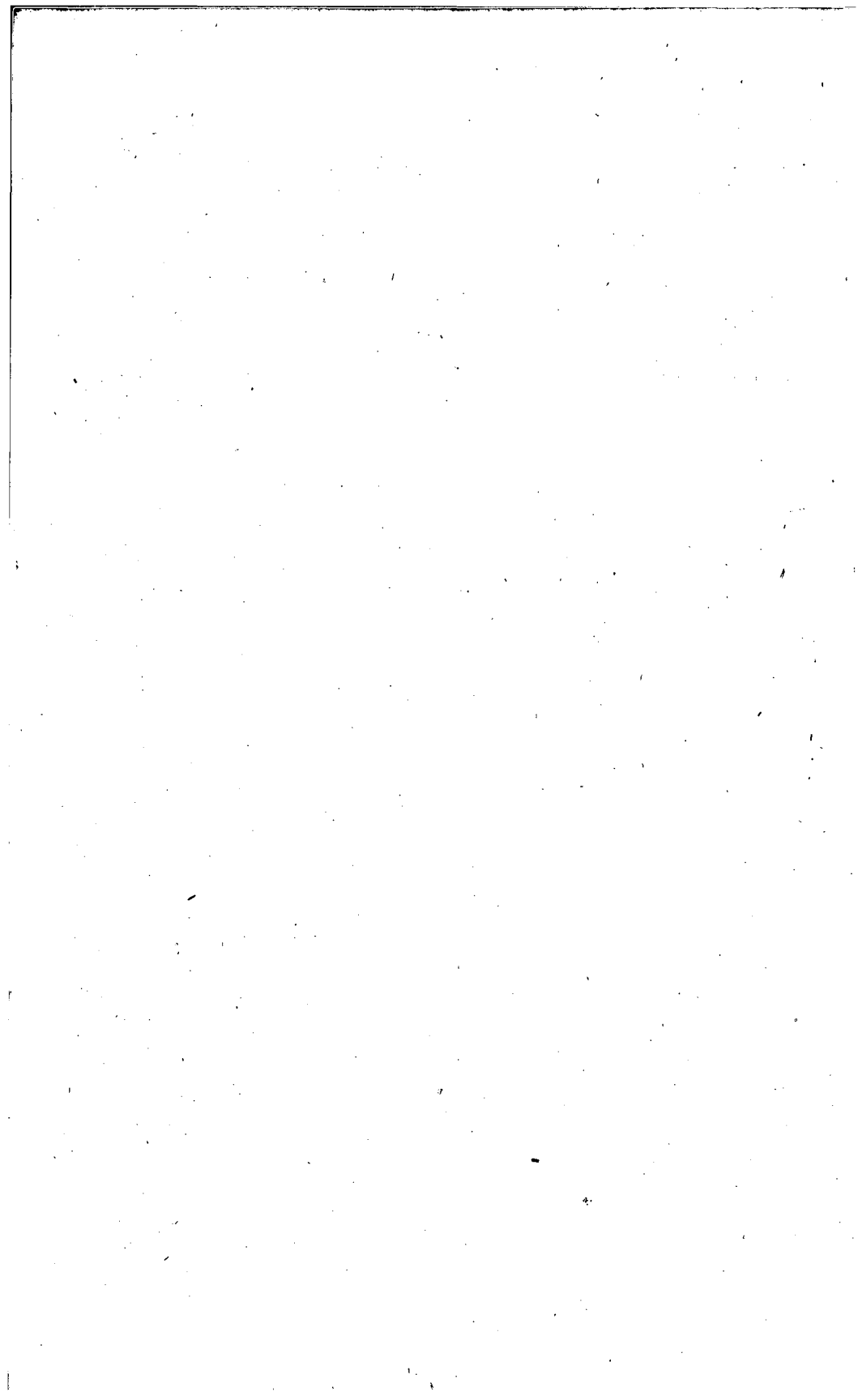
directions. We think we are warranted in asserting that in the cases of acoustic opacity which he has described, if he had simultaneously made observations in an opposite direction, he would have come to a different conclusion. That a flocculent condition of the atmosphere should slightly obstruct the sound is not difficult to conceive; but that it should obstruct the ray in one direction and not in an opposite, or in a greater degree in one direction than in another, the stratum of air being the same in both cases, is at variance with any fact in nature with which we are acquainted. We would hesitate to speak so decidedly against the conclusions of Professor Tyndall, for whose clearness of conception of physical principles, skill in manipulation, and power of logical deduction we entertain the highest appreciation, were the facts which were obtained in our investigations of a less explicit character.

While the phenomena in question are incompatible with the assumption of a flocculent atmosphere as a cause, they are in strict accordance with the hypothesis of the refraction of the waves of sound due to a difference in velocity in the upper and lower portions of the currents of air. We do not say, however, that the transmission of sound in the atmosphere is fully investigated, or that the abnormal phenomena which are said to have been observed in connection with fog-signal stations have been fully explained. So far from this, we freely admit we are as yet in ignorance as to how the hypothesis we have adopted is applicable to the critical explanation of the obstruction to sound in the abnormal cases mentioned by General Duane. We feel, however, considerable confidence in its power to afford a rational explanation of these phenomena when the conditions under which they exist shall have been accurately determined.

We are farther confirmed in our conclusion by the publication of an interesting paper in the proceedings of the Royal Society by Professor Osborne Reynolds, of Owens College, Manchester, intended to show that sound is not absorbed by the condition of the atmosphere, but refracted in a manner analogous to the hypothesis which has been adopted in the preceding report.

Much farther investigation is required to enable us to fully understand the effects of winds on the obstruction of sound, and to determine the measure of the effect of variations of density in the air, due to inequality of heat and moisture. But such investigations can only be made under peculiar conditions of weather and favorable localities, with the aid of a number of steamers, and a series of observers, by whom the transmissibility of the air may be simultaneously observed in different directions. The position which we were so fortunate to obtain in our experiments in the lower bay of New York at the season of the prevalence of land and sea breezes was exceptionally favorable for the study of the action of wind upon sound. It is the intention of the Light-House Board to continue observations in regard to this matter, and to embrace every favorable opportunity for their prosecution under new and varied conditions. The value of these investigations can scarcely be too highly estimated in their bearing on the application of sound as an aid to navigation.

LIGHT-HOUSE BOARD, *October, 1874.*



REPORT OF THE SUPERVISING ARCHITECT.



REPORT
OF THE
SUPERVISING ARCHITECT OF THE TREASURY.

TREASURY DEPARTMENT,
OFFICE OF THE SUPERVISING ARCHITECT,
October 1, 1874.

SIR: I have the honor to submit the following report of the operations of this office during the past year, and of the progress and condition of the public works under its charge.

Sites for the proposed public buildings at Little Rock and Helena have been purchased. It has, however, been found necessary to resort to condemnation in order to obtain a valid title to the property at Grand Rapids. The amount appropriated for a site at Pittsburgh proved inadequate for the purchase of sufficient property in an eligible locality. Under these circumstances an offer of the citizens of that city to make up the deficiency, and to pay the additional sum required, has been accepted, and instructions issued for the completion of the condemnation to which it has been necessary to resort. The proceedings which, as explained in my last report, were necessary to secure sites for the proposed buildings at Cincinnati, Philadelphia, and Utica, have been completed, and the property secured. The act authorizing the erection of a public building at Albany appropriated the sum of \$150,000 toward the purchase of a suitable site, on condition that the city should contribute such additional amount as might be required. This, of course, rendered it necessary for the Department and the city of Albany to agree on a location, which, in consequence of the difference of opinion existing among the citizens, was a difficult task. A compromise was finally effected, and a selection made, which, though by no means the best that could have been made had the Department been at liberty to act independently, and though in my opinion too small, is in other respects suitable, and was therefore accepted. I am, however, satisfied that it is for the interests of the Government to purchase the adjoining property, and recommend that authority be obtained for that purpose, as it can undoubtedly be procured much cheaper now than at any subsequent period. All efforts to purchase the remainder of the post-office block in Boston at a fair price having failed, proceedings in condemnation were resorted to. The amount awarded by the jury was, however, considerably in excess of the amount appropriated, and the proceedings were consequently abandoned. Negotiations have recently been renewed, and it now appears probable that a satisfactory arrangement can be made with the owners. The property originally purchased as a site for the custom-house at Evansville, Ind., having been found inadequate to permit of the

erection of such a building as the necessities of the Government service require, additional property has been purchased, and arrangements made to commence work as soon as the title is perfected.

The act approved February 21, 1873, authorized the purchase of a suitable site for the proposed public building in Memphis at a cost not to exceed \$25,000 in addition to the value of the lot in that city which was purchased on June 6, 1860, for that purpose, the value of which was estimated at \$15,000. It was found, after a careful examination, that the amount thus placed at the disposal of the Department was entirely inadequate, and that no suitable property could be procured for the amount appropriated. Under these circumstances the city of Memphis offered to present to the Government one of the most desirable blocks in the city, the value of which cannot be estimated at less than \$300,000. This liberal offer has been accepted, and work will be commenced as soon as the title is perfected. All efforts to secure a suitable site for the proposed public building at Jersey City, within the amount appropriated, namely, \$100,000, have failed, and a careful investigation has proved the necessity for an additional appropriation. Jersey City is rapidly increasing in population and commercial importance, and it is evident that a much larger building than was contemplated will be required. The public offices in that city are destitute of ordinary conveniences, and as it is impossible to rent any building that will provide proper accommodations, I recommend that authority be obtained to purchase a suitable site and to commence work at the earliest possible moment. The custom-house lot at Louisville is entirely too small, additional frontage on Green street being absolutely necessary for the protection of the building in case of fire, and for the preservation of light on one of its principal fronts. The adjoining property is now occupied by small frame-buildings, which the owner proposes to replace at an early day by a large warehouse. Should this be done the value and safety of the custom-house building would be seriously impaired, and, as the property can be bought for a small sum, I recommend that authority be obtained for its purchase.

The old custom-house lot at Norfolk has been sold at public auction, the property being no longer required for Government purposes. The marine-hospital property at New Orleans has been disposed of at private sale for the sum of \$100,000, after having been offered at public auction three times, when the highest bid that could be obtained was \$51,000. The marine-hospital property at Pittsburgh has been twice offered for sale, but withdrawn, the highest bid that could be procured being unsatisfactory.

The custom-house, court-house, and post-office at Knoxville has been completed and furnished within the amount of the appropriation; it is now occupied, and is one of the most substantial and convenient buildings owned by the Government, and though affording ample and suitable accommodations for the transaction of the public business, is no larger than is required. The custom-house, court-house, and post-office at Portland, Oreg., is nearly completed, and is now being fitted for occupation. I desire, however, to renew my recommendations that authority be obtained for the erection in that city of a substantial brick building for use as a custom-house, appraiser's and public stores. The present building is remote from the commercial portion of the city, and is, therefore, unsuitable for customs purposes, and a new building appears to be indispensable to the proper transaction of the customs business. The United States mint at San Francisco has been completed, the machinery put in place, and the furniture supplied, and it is now ready for occupa-

tion. It gives me great pleasure to report that the Director of the Mint expresses his entire satisfaction with the building, both as regards arrangement and construction, and that it is, in his opinion, unsurpassed in fitness for the purpose and in convenience by any mint in the world. The court-house and post-office at Omaha is now finished, and will be occupied as soon as the furniture can be supplied, when it will afford accommodation now much needed by the courts, the post-office, and the other public offices in that city. The extension of the court-house and post-office at Indianapolis is nearly completed, and is partially occupied; it will, when finished, meet the present necessities of the public service, but it is probable that it will be necessary, at no distant day, to add another wing, which would render it a convenient as well as a substantial structure. The post-office and sub-treasury at Boston is practically completed, and is partially occupied. It has proved, as anticipated by me, entirely inadequate in size, and the necessity for the extension authorized by law is urgent, the transaction of the public business in the portion already completed involving very great inconvenience to the officers for whose use it is intended, as well as to the public.

Work on the court-house and post-office in New York has been prosecuted with rapidity and economy. The building is now inclosed, and will be completed and occupied before the close of the present fiscal year. The construction of the custom-house at Saint Louis has been prosecuted with great energy and marked success, and under extraordinary difficulties, it having been found necessary to pile the foundation and to cover the entire excavation with a massive bed of concrete. The retaining walls and the connection with the tunnel are finished, the foundations laid, and a large portion of the basement walls completed. The facing of the basement, sub-basement, and a portion of the first story of the building will be of Missouri red granite, as explained in my last report. This portion of the work is finished, as well as the entire granite work for the first story, and most of the second, which will render it possible to complete this important building at an early date. Work has been continued on the north, south, and east fronts of the custom-house at Chicago, and the west front commenced. The first story and a large portion of the second will be completed during the present season, and the entire building will be placed under roof at an early date should no unforeseen difficulties arise. The provisions of the act of July 12, 1870, compelled a suspension of work on the public building at Hartford during the principal part of the building season, and it has therefore been impossible to make much progress. A contract for the granite work of the superstructure has been entered into with the Clark's Island Granite Company, most satisfactory, both as regards price and quality of material. The court-house and post-office building at Columbia is rapidly approaching completion. The granite-work has been finished, and is of excellent character. The building presents a fine appearance, and will, I have no doubt, be completed during the present fiscal year. Work on the court-house and post-office at Trenton is proceeding in a satisfactory manner, and the material is of the best quality. A contract for the cut-stone was entered into with Messrs. Prior & Sons, of Trenton, but all efforts to obtain from them material of suitable quality having failed, the contract was canceled, their bond forfeited, and the amount of the penalty collected. The stone is now obtained from Messrs. Worthington & Sons, of Amherst, Ohio, is of excellent quality, and is cut under the immediate direction of the superintendent. I desire again to call attention to the limitation on the cost of this building, which will, if insisted upon, pre-

vent the use of iron beams above the main story, and earnestly recommend that authority be obtained for the completion of the building in a permanent and durable manner, and in harmony with the design and exterior construction. In my last annual report I stated that the Department had been unable to obtain any suitable stone for the construction of the court-house and post-office at Raleigh. I am now able to report that these difficulties have been surmounted, and satisfactory arrangements made for the supply of granite from quarries near Goldsborough; it is believed that no further difficulties will arise, and that work on the building will be completed without unnecessary delay. Work on the custom-house at Rockland has been prosecuted with good results; it is now inclosed, and will be finished at an early date next spring. It is a simple, massive, and substantial structure of undressed granite, and will provide ample accommodations for the public service at that port.

I desire to renew my recommendations in regard to the custom-house at New Orleans. Many of the officers now occupying rooms in it are without ordinary conveniences, and the courts are held in unfinished apartments in which it is almost impossible to transact public business. The basement has been completed, and admirable accommodations provided for the post-office and appraiser's department. This building was, prior to the war, under the control of a commission, who had entire charge of the work, and made many and costly changes. Since the resumption of the work its construction has been simplified, and its cost reduced as far as possible. The modifications have not, however, injured the building, but have improved its appearance and increased its convenience, and it will, when completed, afford accommodations for every branch of the public service in New Orleans, the mint only excepted, and will also provide ample room for the storage of bonded merchandise at that port. At the time the building was designed it was supposed that sufficient office-accommodation could be provided in the principal story, and that the basement and upper stories of the building would be used for warehouse purposes. The increase of business since that time has, however, rendered it necessary to occupy the basement, the first and second stories for offices, which has involved much additional work. The delay in completing it is adding very greatly to its cost, and I earnestly recommend that the necessary appropriation be obtained and the building completed at the earliest possible moment. The work on the custom-house at Charleston has proceeded as rapidly as the circumstances of the case would permit. In my last annual report I stated that it could not be completed within the limits fixed by law, and recommended that the necessary appropriations be made. I desire to renew this recommendation, and to call attention to the fact that this office is not responsible for the cost of this building, the designs having been prepared and the work prosecuted prior to the war under the direction of a commission appointed for the purpose, as in the case of the custom-house at New Orleans. I have endeavored to reduce the cost to the lowest possible point, and have so modified the plans as to effect a saving of over half a million dollars, and, in so doing, have not only increased its capacity and added to its convenience, but have, I believe, improved its architecture, and, as a consequence, its appearance. The work had, however, reached such a stage that it appeared impossible to make any further modifications without injuring the building. There seems, therefore, to be no alternative beyond leaving it in an unfinished condition or appropriating the amount necessary for its completion. It is undoubtedly much more ornate and costly than is required. It is at the same time so nearly fin-

ished and of so monumental a character that a failure to complete it in a proper manner could not be justified even on the score of economy.

The foundations and the basement of the new appraiser's stores at San Francisco, a work of more than ordinary difficulty, have been completed, and occupy one-half of the custom-house block, which was originally covered by the waters of the bay. It is, therefore, made land, and as such is especially affected by the earthquakes so common in that portion of the country, and by which the custom-house has been so badly shattered that it was found necessary to take down the porticos, and anchor it in all directions by massive iron rods. These repairs are, however, merely temporary in their character, and it must be rebuilt at an early date or a new building erected in some more desirable location. This building was erected on piles, some of which were driven to a depth of eighty feet, but these foundations having proved a failure, I determined to construct the foundation of the appraiser's stores upon a different plan, covering the surface to be occupied by the building with a massive bed of concrete, and anchoring the basement-walls securely thereto, this plan having been practically tested in the erection of the new mint, and thus far with the best results. I desire to renew my recommendations that the building be completed as a public and appraiser's stores, which would not only provide accommodations absolutely necessary to the proper enforcement of the revenue laws, but would yield a revenue to the Government from storage. The location is, as I have previously stated, undesirable for the post-office or United States courts, being near the wharves and remote from the business center of the city. To fit it up for offices would therefore be but a temporary expedient, while as a warehouse it would be a permanent structure. Arrangements have been made to fit up the old mint as an office for the assistant treasurer, and the work will be commenced as soon as the transfer of the mint to the new building is completed. This will, however, be but a temporary arrangement, and it will be found necessary to provide the assistant treasurer with accommodations in the custom-house building and to remove the post-office from the custom-house to some more eligible location at no distant day.

Work has been commenced on the court-house and post office at Philadelphia, and on the custom-house at Cincinnati. The great size of these buildings and of the new post-offices at New York and Boston, the custom-houses at Chicago and Saint Louis, and the new State, War, and Navy Department in this city, and the elaborate character of these structures, has involved so great an expenditure of time and labor that it has been found impossible to commence work on the proposed buildings at Covington, Nashville, Little Rock, and Dover, during the present season. Arrangements have, however, been made that will insure their commencement as early next season as the weather will permit. Work has been commenced on the public building at Parkersburgh, and it is now well advanced. The basement will be of Buena Vista freestone, and the superstructure of brick, with dressings of Marietta freestone. Advantageous arrangements for the supply of materials and labor for the construction of the custom-house at Port Huron have been completed, and the work is now in progress. The basement is of limestone from Sandusky, and the superstructure of Amherst freestone. The work has been well and economically performed, and is of excellent character. Work has been commenced on the public building at Lincoln, Nebraska, and the basement story completed. It was found as stated in my last annual report, impossible to obtain brick suitable for facing in that locality, and as good rubble-stone could be procured at

fair rates, it was determined to construct the building of the latter material with cut-stone dressings. The first floor will be of iron beams and brick arches. The remaining floors, and the roof, will be of substantial timber construction. This building being isolated from all others, it is not, in my opinion, necessary to complete it as a fire-proof structure, there being little danger to be apprehended from fire. Work on the marine hospital at San Francisco has been commenced, and is now well advanced. It will be finished at an early date, and will, it is believed, be one of the most comfortable and commodious pavilion hospitals in the United States.

A thorough system of ventilation has been introduced into the treasury building at New York City, no provision having been made therefor in the construction of the building. The heating apparatus has also been re-arranged, and much valuable space formerly occupied thereby obtained for office purposes. It is now in excellent condition, and is one of the most substantial and durable buildings in the possession of the Government. Extensive improvements and repairs have been made to the assay-office in New York, in order to meet the demands of the rapidly increasing business of that important branch of the public service. A fine vault has been constructed, and the portion of the building now used as an assay-office thoroughly refitted. Should the business, however, continue to increase as rapidly as it now appears probable, the entire building, including the portion now occupied as a banking-house, will be required. The custom-house at Buffalo has been entirely remodeled, refurnished, and provided with a suitable heating and ventilating apparatus, and is now in excellent condition. It is, however, entirely too small for the necessities of the public service, and must be extended or replaced by a new building at no distant day.

The remodeling of the custom-house at Boston is rapidly approaching completion, and will provide ample accommodations for the transaction of the customs business of that port. The heating apparatus has been entirely remodeled and arrangements made for the ventilation of the building, for which, heretofore, no adequate provision had been made. The remodeling and refitting of the custom-house at Bath have been commenced, and are now well advanced. It has also been provided with an improved steam-heating apparatus, and will be a comfortable and convenient structure, and provide ample accommodations for the business of that port for many years to come. The remodeling, refitting, and repairs of the custom-house at Milwaukee have been commenced, and are now well advanced toward completion. This building, however, like the custom-houses at Buffalo, Detroit, and Cleveland, is entirely too small, and must be extended at no distant day, or an additional building provided. The approaches to the custom-house at Burlington, Vt., have been completed and the building placed in thorough repair. The buildings at Plattsburgh, Springfield, Ill., Ellsworth, Salem, Newburyport, and Wilmington, Del., have been thoroughly refitted, and are now in good condition.

I desire to call special attention to the importance of extending and remodeling the custom-house at Pensacola, estimates for which were submitted at the last session of Congress. The necessity for the improvement is very great, and I trust that provision will be made for the early commencement of this important work. I also desire to call attention to the necessity for remodeling and improving the custom-house at Louisville, which is a large and substantial, though inconvenient, building. The stairs are dark, inconvenient, and dangerous. I therefore recommend that an appropriation be obtained for this purpose.

I desire to renew my recommendations that authority be obtained for the purchase of the premises now owned by the Merchants' National Bank of Baltimore, which are a portion of the old Merchants' Exchange building, the remainder of which was purchased many years since by the Government for a custom-house and post-office. The portion now owned by the Government is incomplete in itself, and, as additional space is necessary, I most earnestly recommend that authority be obtained to purchase the remaining portion at its appraised value, or by process of condemnation. I have in my previous reports called attention to the great increase in the business of the port of New York; to the importance of making additional provision for the accommodation of the customs department in that city; and to the fact that the present custom-house would be, in a short time, entirely inadequate for the transaction of the public business. These opinions have been verified by experience, and it has been found necessary to rent two large buildings on Exchange Place, Beaver and Hanover streets, which have been fitted and arranged for the naval office, and connected with the custom-house by a bridge across Exchange Place. This relief is, however, but temporary, the custom-house being crowded to such an extent that it is impossible to transact the business therein in a proper manner. Indeed, the interests of the Government demand that a building more than four times the capacity of the present one be provided for customs purposes. The building now occupied, was, as is well known, originally constructed for the Merchants' Exchange Company, and is not a suitable place for the transaction of the business of the port of New York, the rooms being, as a rule, small and insufficiently lighted. It cannot be expected that officers can perform their duties in a satisfactory manner when crowded into rooms that have neither proper ventilation nor adequate light. Efforts have been made to remedy these evils, and while they have been measurably successful, the defects in construction are so radical that it is impossible to devise any adequate means of overcoming them. I therefore recommend that authority be obtained to ascertain the necessities of the public service, and procure, if possible, a suitable site for a new building. I also desire to call attention to the importance of obtaining an appropriation for the erection of a barge-office on the Battery. An appropriation for the purchase of a site and the construction of a dock for the revenue-boats, and as a landing place for foreign passengers, was made by the act approved March 2, 1867. The site has been purchased and the dock completed, and it is now used by the revenue-service. No appropriation has, however, been made for the erection of the proposed barge-office, a building which is indispensable to a proper enforcement of the customs-laws. The collector of customs has again called attention to the importance of such provision, and I earnestly recommend that an appropriation be obtained therefor. In my last report I stated that the premises bounded by West, Hubert, Washington, and Laight streets, were rented for the purposes of the appraiser's department, and that the work of adapting them to the requirements of the Government was then in progress. These improvements have been completed; the buildings are now occupied, and are well adapted for the purpose, but, though of greater capacity than the old buildings, are still too small for the proper classification and transaction of the business of the appraiser's department, and should be extended, the lot being of ample size. I therefore recommend that an appropriation be procured for the purchase of the property, which can, under the terms of the lease, be obtained for the sum specified therein, at the appraised value, or by condemnation, at the option of the De-

partment. The appraisal of the property recently made with a view to determine the rent has proved that the price at which it is offered is much below its value. It appears, therefore, that advantage should be taken of this option at an early day, there being, as far as advised, no suitable property in the city of New York that can be obtained on such advantageous terms.

I desire to renew my recommendations that an appropriation be made for the remodeling and extension of the marine hospital at Louisville. The building is, in its present condition, unfit for hospital purposes, and should be improved or closed, which I should recommend, were it not for the evident necessity for a marine hospital at that place, and the beauty and eligibility of the location. The grounds are of ample size, and the improvements contemplated, which consist in the erection of detached pavilion wards for the patients, and the adaptation of the present building to executive purposes and wards for special cases, would make it a comfortable and convenient hospital, and at a moderate expense. I also desire to renew my recommendations that the hospital at Detroit be sold, and authority obtained to purchase with the proceeds a more eligible site, and to erect thereon a cheap pavilion hospital, the property having become so valuable that it can be sold for a sufficient sum. It is in its present condition, like the hospital at Louisville, unfit for hospital purposes, and, if retained, must be improved and remodeled at an expense fully equal to the cost of a new pavilion building. The marine hospital at Pittsburgh has been twice offered at public auction without a sale being effected, as previously stated. It is, however, believed that it can be sold for a fair price early in the coming season.

I desire to renew my recommendations that an appropriation be made for rebuilding the east front of the Treasury, an improvement the necessity for which is, it appears to me, so pressing as to admit of no difference of opinion. It is at present so thoroughly overcrowded, that a building of more than twice the size would be required to accommodate in a proper manner those now employed therein. Rooms that were originally designed for the accommodation of four persons are in many instances occupied by more than twenty-five. This is particularly the case in the part occupied by the female clerks of the Register's and Treasurer's offices, in many portions of which the occupants are so thoroughly packed that they have allotted to them for the performance of their duties little more superficial and cubic space than the Government considers necessary for the transportation of emigrants and compels steamship companies to provide. It is, under such circumstances, idle to talk of providing adequate ventilation, and it is equally idle to expect persons to perform their duties in a proper manner. I also desire to call attention to the great importance of providing accommodations for the files of the Department, many tons of which are now piled in the public corridors, there being no rooms in which they can be stored, and to the serious nuisance occasioned by the steam-machinery now in the building. The Treasury was erected for official purposes, and not for a manufacturing establishment, and cannot be used for the latter purpose without vitiating its atmosphere, affecting its value for its legitimate purpose, and rendering a very large portion comparatively useless for offices. I therefore respectfully renew my recommendations that authority be obtained for the erection of a fire-proof brick building for the files of the Department, for the Printing Bureau, and for the accommodation of such branches of the Treasury Department as can be removed from the Treasury without inconvenience to the public service.

I desire once more to call attention to the necessity of adopting some general system in regard to quarantine stations, and the storage of goods quarantined under State regulations. The Department has, at present, extensive stations near Philadelphia and New Orleans, which require considerable expenditures for their preservation, and are not, as far as I have been able to ascertain, needed at those ports. If such accommodations are, however, necessary at New Orleans and Philadelphia, they are certainly needed in a greater degree at the more important ports of New York, Boston, and Baltimore. I would, therefore, very respectfully suggest that the subject be investigated, and a decision made as to the necessity for such buildings.

In my last annual report I called attention to the unjust and unequal operations of the law known as the "eight-hour law," and to the fact that mechanics and laborers employed directly by the Government were entitled to special privileges from which those who perform work for the Government through the medium of a contractor or manufacturer were excluded, and, to the manifest injustice of such discriminations, many mechanics being necessarily compelled, from the character of the work on which they are employed, to work for the Government in such a manner. I called attention to the fact that the practical effect of the law was to constitute those whose names are carried on the Government rolls a favorite class, though numbering less than one-tenth of those who are engaged in performing work or producing material for Government use, and I do not think that any good reason can be given why mechanics and laborers employed by the Government should be favored at the expense of all others; and I desire once more to place on record my opinions that the law is oppressive and unjust, as well as injurious to the public service, and that all should be entitled to equal privileges and equal pay, and that eight hours should constitute a day's work for all, or that those employed and paid by the Government should be required to perform the same amount of labor that is performed by other mechanics and laborers in order to entitle them to the same compensation. It needs no argument to prove that I can have no objection whatever, either personally or professionally, to any reduction in the hours of labor, provided they are made uniform, and applied to both public and private works. It is, however, a matter of some importance to the Supervising Architect whether the cost of work performed under his supervision is increased twenty-five per cent. over and above the cost of similar work performed for private parties, when he is thereby subjected to misrepresentation on account of this increased cost. I therefore desire to state explicitly that my objections are not to the reduction of the hours of labor, but to legislation that creates among workmen a special and favored class. If any plan can be devised that will extend the operations of the eight-hour law to all, I would very gladly recommend it. This appears, however, to be impracticable, and for that reason I recommend the repeal of the eight-hour law as the only means of placing employes on public and private works on an equal footing.

I also desire to call attention to the fact that the Government has commenced every building of unusual size and cost outside the District of Columbia the necessity for which can be at present foreseen, excepting the custom-houses at New York and Pittsburgh and the court-houses and post-offices at San Francisco and Brooklyn. Beyond these, no probability exists that any buildings of great magnitude and cost will be required for many years to come. The buildings now in progress are generally well advanced toward completion, and as two of the more important will be completed during the present fiscal year, it will be

seen that the estimates for public buildings have reached the maximum, and will, on the completion of the large buildings now in progress, diminish very rapidly. I also desire to call attention to the fact that the remodeling of the old buildings, which has been found necessary to adapt them to the wants of the service, is nearly completed; to the fact that the public buildings are in better condition than ever before, and that the buildings now in progress are of so substantial and permanent a character that they will require, after completion, very small expenditures to keep them in proper condition.

Very respectfully,

A. B. MULLETT
Supervising Architect.

Hon. B. H. BRISTOW,
Secretary of the Treasury.

Tabular statement of custom-houses, marine-hospitals, court-houses, post-offices, mints, &c., under charge of this office, exhibiting the contract-price of construction, actual cost of construction, cost of alterations and repairs, total cost of the work, including alterations and repairs, to June 30, 1874, cost of site, and date of purchase.

Location and nature of work.	Contract price of construction.	Actual cost of construction.	Cost of alterations and repairs.	Total cost to June 30, 1874.	Cost of site.	Date of purchase.	Remarks.
Albany, N. Y., custom-house and post-office					\$150,088 80		
Alexandria, Va., custom-house	\$37,149 37	\$57,913 64	\$10,562 53	\$68,476 17	16,000 00	May 3, 1856	
Astoria, Oreg., custom-house					900 00	Mar. 27, 1856	Old site.
Do		67,986 28	2,400 88	70,387 16	8,000 00	May 7, 1868	
Bath, Me., custom-house	47,549 36	85,831 53	4,998 45	93,829 98	15,000 00	Feb. 7, 1852	
Bangor, Me., custom-house	45,584 39	103,693 13	98,088 31	201,786 44	15,000 00	June 5, 1851	
Barnstable, Mass., custom-house	17,230 00	34,433 71	2,706 22	37,139 93	15,000 00	Apr. 24, 1855	
Baltimore, Md., custom-house and post-office					*70,000 00	July 16, 1817	Part of present building.
Do					*110,000 00	Feb. 10, 1853	Do.
Do			343,407 64	731,407 64	*207,000 00	May 28, 1857	Includes both of above.
Baltimore, Md., appraiser's stores		241,672 61	13,974 90	255,647 51	30,000 00	June 10, 1833	
Baltimore, Md., court-house	112,808 04	205,176 97	32,883 41	238,060 38	50,000 00	June 6, 1859	
Belfast, Me., custom-house	17,500 00	30,983 26	2,623 36	33,606 62	5,600 00	Oct. 4, 1856	
Boston, Mass., custom-house		884,346 76	194,025 97	1,078,372 73	180,000 00	Aug. 29, 1837	
Boston, Mass., court-house			22,028 80	127,028 80	*105,000 00	—, 1859	Total cost includes site.
Boston, Mass., post-office and sub-treasury				2,028,065 34	529,854 78	Mar. 25, 1868	} In course of erection.
						Apr. 29, 1871	
Boise City, Idaho, assay-office		77,124 42	52 00	77,176 42			} Cost includes machinery; site donated.
Bristol, R. I., custom-house	17,522 00	22,135 75	6,668 94	26,804 69	4,400 00	Mar. 12, 1856	
Buffalo, N. Y., custom-house	117,769 65	191,764 34	72,045 95	263,810 29	45,000 00	Jan. 22, 1855	
Burlington, Vt., custom-house	28,238 40	44,968 74	18,619 79	63,587 53	7,750 00	Mar. 30, 1855	
Cairo, Ill., custom-house		270,167 61	249 63	270,417 24			Site donated.
Castine, Me., custom-house			12,686 00		*1,200 00	Apr. 6, 1833	Total cost includes part of site.
Do					600 00	Jan. 16, 1873	Additional land.
Carson City, Nev., mint		352,983 85	6,461 92	359,445 77			Total cost includes machinery; site donated.
Charleston, S. C., custom-house				2,415,773 92	130,000 00	July 10, 1849	In course of erection.
Charleston, S. C., post-office			30,000 00	90,000 00	*60,000 00	Feb. 14, 1818	Old custom-house; total cost includes site.
Charlotte, N. C., mint		26,000 00	9,692 15	35,692 15	1,500 00	Nov. 2, 1835	} Old site exchanged.
Chelsea, Mass., marine-hospital	122,185 39	233,015 31	111,409 66	344,424 99	50,000 00	June 12, 1858	
Chicago, Ill., marine-hospital		411,627 87	127 95	411,755 82	10,000 00	Jan. 22, 1867	
						Jan. 10, 1855	
Chicago, Ill., custom-house					69,200 00	July 31, 1837	} Old site exchanged.
Do				1,466,573 82	1,256,385 65	Jan. 26, 1865	
						Aug. 26, 1872	In course of erection.

* Building and site.

Tabular statement of custom-houses, marine-hospitals, court-houses, post-offices, mints, &c.—Continued.

Location and nature of work.	Contract price of construction.	Actual cost of construction.	Cost of alterations and repairs.	Total cost to June 30, 1874.	Cost of site.	Date of purchase.	Remarks.
Cincinnati, Ohio, custom-house		\$242,197 23	\$76,977 26	\$319,174 49	\$50,000 00	Sept. 1, 1851	Old site.
Do				50,976 05	708,036 60	Nov. 8, 1873	
Cleveland, Ohio, custom-house	\$83,500 00	138,236 30	34,617 93	172,854 23	30,000 00	Apr. 9, 1856	
Cleveland, Ohio, marine-hospital	20,000 00	87,703 66	23,017 37	110,721 03	12,000 00	Oct. 11, 1837	
Columbia, S. C., court-house				225,337 95			Site donated.
Corvinton, Ky., court-house and post-office					30,660 55	Sept. 25, 1873	
Dalles City, Oreg., mint		221,437 00	1,277 30	103,280 00			Work suspended; site donated.
Des Moines, Iowa, court-house				222,714 30	15,000 00	Oct. 16, 1866	
Detroit, Mich., custom-house	103,160 66	190,933 00	21,717 46	212,650 46	24,000 00	Nov. 13, 1855	
Detroit, Mich., marine-hospital	54,637 12	78,258 64	7,842 35	86,100 99	23,000 00	Nov. 19, 1855	
Denver, Colo., mint			68,377 69	93,377 69	*25,000 00	Nov. 25, 1902	Total cost includes site.
Dover, Del., post-office					10,392 45	July 3, 1873	
Dubuque, Iowa, custom-house	87,334 50	179,095 96	5,345 51	184,441 47	20,000 00	Feb. 15, 1857	
Eastport, Me., custom-house						—, 1830	Old building; acquired by debt.
Do	30,500 00	32,599 60	10,005 70	42,515 30	2,780 00	July 3, 1847	
Ellsworth, Me., custom-house	9,200 00	22,258 47	3,293 58	25,552 05	3,000 00	Apr. 11, 1855	
Erie, Pa., custom-house			5,680 44	34,680 44	*29,000 00	July 2, 1849	Total cost includes site.
Evansville, Ind., custom-house					92,514 30	Mar. 1, 1873	
Fall River, Mass., custom-house					132,856 65	June 20, 1873	
Galena, Ill., custom-house	43,629 00	61,372 44	4,394 08	65,766 52	16,500 00	Mar. 24, 1857	
Galveston, Tex., custom-house	94,470 74	108,359 82	38,394 39	146,754 21	6,000 00	Sept. 1, 1855	
Georgetown, D. C., custom-house	41,582 00	55,368 15	7,378 68	62,746 83	5,000 00	Oct. 23, 1856	
Gloucester, Mass., custom-house	26,596 78	40,765 11	1,035 43	41,800 54	9,000 00	June 6, 1853	
Hartford, Conn., custom-house				60,345 50			Site donated.
Indianapolis, Ind., court-house, &c	98,983 78	166,240 00	123,019 49	289,259 49	17,160 00	Nov. 5, 1856	Site.
Kennebunk, Me., custom-house			773 42	2,348 42	30,000 00	Mar. 14, 1873	Additional site.
Key West, Fla., custom-house			5,878 63	9,878 63	*1,575 00	Nov. 19, 1832	Total cost includes site.
Key West, Fla., court-house					*4,000 00	July 26, 1833	Do.
Key West, Fla., marine-hospital			9,418 86	34,418 86	*25,000 00	Apr. 28, 1858	Site.
Knoxville, Tenn., custom-house				386,715 24	10,300 00	Nov. 30, 1844	Total cost includes site.
Lincoln, Nebr., post-office, &c				3,547 70		Sept. 26, 1870	{ In course of erection.
Little Rock, Ark., post-office, &c					436 35	Mar. 3, 1871	Site donated.
Louisville, Ky., custom-house	148,158 00	246,640 75	75,546 40	322,187 15	25,729 25	May 27, 1873	
Louisville, Ky., marine-hospital		61,378 07	31,073 50	92,452 57	16,000 00	Oct. 7, 1851	
Machias, Me., custom-house		21,000 00	383 70	21,383 70	6,000 00	Nov. 3, 1842	
Madison, Wis., court-house		329,388 97	147 88	329,536 85	11,000 00	May 7, 1870	
Memphis, Tenn., court-house						Mar. 17, 1873	Additional site.
						Apr. 24, 1873	Original site donated.
					15,000 00	June 6, 1860	

Middletown, Conn., custom-house	.....	12, 176 64	17, 609 96	29, 785 90	3, 500 00	Feb. 8, 1833
Milwaukee, Wis., custom-house	130, 064 03	161, 779 61	29, 369 92	191, 149 53	12, 200 00	Feb. 16, 1855
Mobile, Ala., custom-house	.....	382, 159 93	49, 485 44	431, 645 37	12, 500 00	Oct. 13, 1851
Mobile, Ala., marine-hospital	.....	41, 400 00	3, 939 71	45, 339 71	10, 000 00	June 20, 1838
Nashville, Tenn., custom-house	.....	59, 750 00	.....	.....	20, 502 41	Aug. 25, 1856
Natchez, Miss., marine-hospital	.....	59, 750 00	.....	.....	7, 000 00	Feb. 17, 1857
Newark, N. J., custom-house	81, 252 90	109, 873 00	23, 040 24	132, 913 24	50, 000 00	Aug. 9, 1837
New Bedford, Mass., custom-house	.....	24, 500 00	14, 399 53	38, 899 53	4, 900 00	May 30, 1855
Newburyport, Mass., custom-house	.....	23, 188 50	10, 396 32	33, 584 82	3, 000 00	Apr. 9, 1833
New Haven, Conn., custom-house	88, 000 00	158, 256 10	21, 807 30	180, 063 30	25, 500 00	Aug. 9, 1833
New London, Conn., custom-house	.....	14, 600 00	10, 959 45	25, 559 45	3, 400 00	June 1, 1855
New Orleans, La., custom-house	.....	.....	.....	3, 691, 119 64	.....	May 18, 1833
New Orleans, La., mint	.....	327, 548 55	287, 352 33	614, 900 88	.....	.....
New Orleans, La., marine-hospital	.....	498, 118 55	19, 972 29	518, 090 84	12, 000 00	Aug. 7, 1855
New Orleans, La., quarantine warehouse	.....	.....	44, 865 12	44, 865 12	.....	Sept. 23, 1858
New Orleans, La., boarding-station, Southwest Pass	.....	.....	3, 835 70	7, 335 70	*3, 500 00	May 9, 1857
New Orleans, La., boarding-station, Pass à Loutre	.....	12, 000 00	4, 361 70	16, 361 70	.....	Feb. 1, 1856
Newport, R. I., custom-house	.....	9, 100 00	17, 826 09	26, 926 09	1, 400 00	Sept. 16, 1829
New York, N. Y., custom-house	.....	.....	311, 719 15	1, 311, 719 15	*1, 000, 000 00	Apr. 29, 1863
New York, N. Y., old custom-house	.....	.....	.....	.....	*70, 000 00	Dec. 16, 1816
New York, N. Y., sub-treasury	858, 846 76	202, 761 34	1, 061, 608 10	200, 000 00	200, 000 00	Jan. 9, 1833
New York, N. Y., assay-office	.....	189, 977 68	719, 977 68	*530, 000 00	.....	Aug. 21, 1854
New York, N. Y., old post-office	.....	.....	256, 781 33	*200, 000 00	.....	Oct. 29, 1860
New York, N. Y., new post-office	.....	.....	6, 246, 266 51	508, 585 25	.....	Apr. 11, 1867
New York, N. Y., 23 Pine street	.....	.....	3, 374 47	14, 512 07	*11, 137 60	.....
New York, N. Y., revenue dock	.....	214, 752 82	.....	214, 752 82	10, 000 00	Mar. 30, 1867
Norfolk, Va., custom-house	.....	34, 532 33	3, 450 00	38, 002 33	9, 000 00	Dec. 6, 1817
Do	.....	203, 893 75	46, 085 05	249, 978 80	13, 500 00	Feb. 28, 1852
Ocracoke, N. C., marine-hospital	.....	7, 827 07	300 00	8, 127 07	1, 100 00	May 15, 1843
Ogdensburg, N. Y., custom-house	.....	216, 575 58	1, 983 34	218, 558 92	8, 000 00	Feb. 4, 1857
Omaha, Nebr., court-house, &c	.....	.....	.....	296, 000 00	.....	.....
Oswego, N. Y., custom-house	77, 255 00	114, 012 03	10, 297 46	124, 309 49	12, 000 00	Dec. 15, 1854
Parkersburg, W. Va., post-office, &c	.....	.....	.....	17, 435 02	17, 756 40	June 23, 1873
Plattsburgh, N. Y., custom-house	51, 224 94	66, 425 17	2, 581 83	69, 006 00	5, 000 00	June 10, 1856
Pensacola, Fla., custom-house	27, 115 00	49, 177 43	11, 571 30	60, 748 73	.....	.....
Perth Amboy, N. J., custom-house	.....	.....	.....	.....	2, 000 00	July 30, 1857
Petersburg, Va., custom-house	67, 619 88	84, 664 88	18, 118 50	102, 783 38	15, 000 00	Feb. 5, 1856
Pittsburgh, Pa., custom-house	39, 866 00	99, 747 00	25, 509 32	125, 256 32	41, 000 00	May 8, 1851
Pittsburgh, Pa., marine-hospital	.....	55, 829 38	6, 412 19	62, 301 57	10, 253 00	Nov. 7, 1842
Philadelphia, Pa., custom-house	.....	.....	165, 789 76	362, 789 76	*257, 000 00	Aug. 27, 1844
Philadelphia, Pa., court-house and post-office	.....	.....	113, 387 96	274, 387 96	*161, 000 00	Oct. 6, 1860
Philadelphia, Pa., new court-house and post-office	.....	.....	.....	38, 152 23	930, 677 30	Mar. 12, 1873
Philadelphia, Pa., mint	.....	.....	193, 374 70	230, 508 03	*5, 466 66	July 18, 1792
Philadelphia, Pa., appraiser's store	.....	.....	.....	.....	*31, 666 67	Apr. 30, 1829
Philadelphia, Pa., building and wharf at Lazaretto	379, 675 04	7, 861 75	387, 536 79	*250, 000 00	.....	Mar. 2, 1857
Plymouth, N. C., custom-house	.....	8, 832 00	8, 832 00	.....	.....	.....
Portsmouth, N. H., custom-house	82, 728 96	426 70	2, 932 70	*2, 506 00	.....	May 17, 1834
Portland, Me., custom-house	.....	145, 046 91	15, 439 43	160, 486 34	19, 500 00	June 28, 1837
.....	.....	494, 984 03	456 75	495, 440 78	40, 500 00	Oct. 4, 1828
.....	.....	.....	.....	.....	.....	Dec. 21, 1866

* Building and site.

Site donated.
Use of site granted by city.
Sold December 2, 1873.
Building and site donated.
Total cost includes site.
Use of site granted by city.

Total cost includes site.
Now part of sub-treasury.
Includes above.

Total cost includes site.
In course of erection.
Total cost includes site.

Sold.

Site donated.

Site acquired from Spain.

Total cost includes site.

Do.
Built on site of Pennsylvania Bank.

Sold May 1, 1873.

Tabular statement of custom-houses, marine-hospitals, court-houses, post-offices, mints, &c.—Continued.

Location and nature of work.	Contract price of construction.	Actual cost of construction.	Cost of alterations and repairs.	Total cost to June 30, 1874.	Cost of site.	Date of purchase.	Remarks.
Portland, Me., court-house.....		\$392,214 64	\$8,843 84	\$401,058 48		July 5, 1849	Site of old custom-house.
Portland, Me., marine-hospital.....	\$66,200 00	84,758 73	27,078 40	111,837 13	\$11,000 00	Nov. 22, 1852	
Portland, Oreg., custom-house.....				298,860 81	15,000 00	Apr. 16, 1868	
Port Huron, Mich., custom-house.....		10,504 00	2,988 26	25,959 57	5,205 00	Jan. 16, 1873	
Providence, R. I., custom-house.....				13,492 26	3,000 00	Nov. 26, 1817	Old building.
Do.....	151,000 00	209,841 71	33,246 38	243,088 09	40,000 00	Oct. 9, 1854	
Raleigh, N. C., court-house, &c.....				18,245 22	7,700 00	Aug. 7, 1860	
Richmond, Va., custom-house.....	110,000 00	194,404 47	33,438 47	227,842 94	61,000 00	June 22, 1853	
Rockland, Me., custom-house.....				39,819 03	12,000 00	Oct. 4, 1872	
Rutland, Vt., court-house.....	55,701 75	71,324 43	10,987 06	82,311 49	1,900 00	July 4, 1817	
Saint Augustine, Fla., court-house.....				12,290 43		May 17, 1559	
Saint Louis, Mo., custom-house.....		321,987 08	27,197 77	349,184 85	3,700 00	Oct. 31, 1851	Acquired from Spain.
Saint Louis, Mo., custom-house and post-office.....				1,319,226 97	372,638 25	—, 1	New building commenced.
Saint Louis, Mo., marine-hospital.....		86,288 00	29,126 10	115,414 10		Mar. 7, 1850	Site ceded by War Department.
Saint Paul, Minn., custom-house.....		429,272 38	832 31	430,104 69	16,000 00	Apr. 10, 1867	
San Francisco, Cal., custom-house.....	400,000 00	628,581 49	49,981 39	678,562 88	150,000 00	Sept. 5, 1854	
San Francisco, Cal., marine-hospital.....		223,400 00	7,871 10	231,271 10	600 00	Nov. 13, 1852	
San Francisco, Cal., appraiser's store.....	53,000 00	93,566 75	10,929 10	104,495 85		Feb. 1, 1856	Custom-house reservation.
Do.....				208,178 11			New building commenced.
San Francisco, Cal., mint.....			16,070 90	300,000 00	*283,929 10	May 2, 1854	Old building; cost includes site.
San Francisco, Cal., new mint.....				1,898,349 55	100,000 00	Jan. 1, 1867	In course of erection.
Salem, Mass., custom-house.....		14,271 77	21,160 58	35,432 35	5,000 00	June 23, 1818	
Sandusky, Ohio, custom-house.....	47,560 00	64,019 41	15,452 31	79,471 72	11,000 00	Dec. 28, 1854	
Savannah, Ga., custom-house.....		156,434 35	18,397 02	174,831 37	20,725 00	Dec. 16, 1845	
Santa Fé, N. Mex., adobe palace.....			14,830 69	14,830 69			Acquired from Mexico.
Springfield, Ill., court-house.....		285,841 03	9,797 29	295,638 32	9,000 00	Mar. 2, 1857	
Suspension Bridge, N. Y., custom-house.....			20,089 38	26,089 38	*6,000 00	Oct. 1, 1872	Total cost includes site.
Toledo, Ohio, custom-house.....	45,530 11	83,543 52	6,097 90	89,641 42	12,000 00	May 25, 1867	
Trenton, N. J., court-house, &c.....				60,674 69	82,675 83	Feb. 20, 1855	
Utica, N. Y., court-house, &c.....					161,011 32	May 24, 1852	
Waldoborough, Me., custom-house.....	15,800 00	22,824 68	536 25	23,360 93	2,000 00	Feb. 10, 1874	
Washington, D. C., Treasury building.....		6,135,461 28	366,038 92	6,501,500 20		Nov. 29, 1852	
Wheeling, W. Va., custom-house.....	85,070 82	96,618 64	8,855 48	105,474 12	20,500 00	Sept. 7, 1855	
Wilmington, Del., custom-house.....	29,234 00	40,146 34	20,372 86	60,519 20	3,500 00	May 27, 1853	
Wilmington, N. C., custom-house.....		42,039 75	3,774 45	45,814 20	1,000 00	May 17, 1845	
Windsor, Vt., court-house.....	53,258 84	71,347 32	18,766 45	90,113 77	4,700 00	Mar. 4, 1857	
Wiscasset, Me., custom-house.....	17,000 00	27,007 25	203 95	27,211 20	1,800 00	June 20, 1868	

* Building and site.

INDEX TO SECRETARY'S REPORT.

I.—REPORT OF THE SECRETARY OF THE TREASURY.

	Page.
Act of March 3, 1869, fitly entitled "An act to strengthen the public credit" ..	XII
pledges the faith of the United States to pay all non-interest-bearing	
United States notes in coin or its equivalent	XI
to make provision at earliest practicable period to redeem in coin	XI, XII
Act of June 20, 1874, limits amount of legal-tender and national-bank notes ..	XX
provides for transfer of circulation from Eastern and Middle to Southern	
and Western States	XX
for deposit of legal-tender notes in the Treasury and surrender of bonds	
held as security for like amount of circulating notes	XX
amount of circulating-notes surrendered under provisions of	XX
repeals provision requiring reserves upon circulation and requires a depo-	
sit to secure redemption of such circulation	XX
effect of, upon bank reserves	XX
Alaska, the seal-islands of, report of Special Agent Henry W. Elliott, relative	
to	XLII
Brewers, number of, engaged in production of fermented liquors	XXVIII
Bureau of Engraving and Printing, recommends that provision be made by	
law for preparing in said bureau all securities, stamps, checks, drafts, &c.,	
issued by the United States	XLIII
Bureau officers, reports of, referred to	XLVI
Carrying-trade	XXXI
Circulating medium, stability of, indispensable to general prosperity	XII
Claims for proceeds of cotton, number of, rejected, continued for further evi-	
dence, and allowed	XLIV, XLV
Cotton, claims for proceeds of	XLIV
Coin, and paper currency representative of coin and convertible into it at will	
of holder, the only stable money	XII, XIII
Coinage, amount of bullion operated on during fiscal year	XXI
gain in specie during last two years	XXI
amount of specie in the country	XXI
trade-dollar	XXI
charge for coinage of gold, expediency of, doubted	XXII
Coffee, importations of, in 1873	XXV
Coffee and tea, importations of, from 1871 to 1874	XXV
repeal of duty on, caused no reduction of price to consumers, but an in-	
crease of prices abroad	XXV
Coast-Survey, operations of, during year	XXXVII, XXXVIII
Commission, appointment of a, to prepare details of a bill for revision of tariff	
laws recommended	XXV
Collection of duties on imports, difficulties attending the	XXV, XXVI, XXVII
penalties for violating laws relating to, should be severe and rigidly en-	
forced	XXVI, XXVII
Commerce and navigation	XXXI
Credit can only be steady and secure when it has its foundation in a stable	
currency	XII
Detection of frauds upon the revenue, sum at disposal of the Secretary for the,	
inadequate for the purpose	XXVII
Economy in public expenditure, importance of	XVII, XVIII
required by condition of public revenues, by fidelity to obligations and a	
just sense of responsibility to the people	XVIII
Estimated receipts for second, third, and fourth quarters of fiscal year ending	
June 30, 1875	V, VI
Estimated expenditures for second, third, and fourth quarters of fiscal year	
ending June 30, 1875	VI
Estimated receipts for fiscal year ending June 30, 1876	VI

	Page.
Estimated expenditures for fiscal year ending June 30, 1876	VII
Estimated deficiency in sinking-fund for fiscal year ending June 30, 1875	VI
Estimated deficiency in sinking-fund for fiscal year ending June 30, 1876	VII
Estimates received from the several Executive Departments	VII
careful scrutiny of, invited	XVII
for Treasury Department, kept within appropriations of last Congress	XVII
Expenditures for fiscal year ended June 30, 1874	IV
Expenditures for first quarter of fiscal year ending June 30, 1875	V
Exports, value of, during last fiscal year	XXIX
Exports, increase and decrease of, of sundry articles	XXIX, XXX, XXXI
Five per cent. loan, balance of, unissued June 3, 1874	IX
proposals for negotiating, received in June, 1874, declined	IX
proposals for negotiating, invited by circular of July 2, 1874	IX
Five per cent. earnings of Pacific Railroad companies, payment of, demanded	XLII
Forwarding crops, unusual delay in	XXIV
effect of, upon demand for consumption of foreign merchandise in interior and west	XXIV
Government cannot long exist without the confidence of the people	XVIII
Inflation, an era of, always one of extravagance	XVII
Imports, amount of	XXIX, XXX, XXXI
Internal revenue collections, decrease of during fiscal year	XXVIII
aggregate for October and November, 1873, and same months in 1874 contrasted	XXIX
Income taxes, amount collected from back, during fiscal year 1873	XXVIII, XXIX
Lavish outlay of money by Government leads to habits of extravagance among the people	XVII
Legal-tender notes, issue of, as circulating medium a war measure	XI
not intended for permanent currency of the country	XI
acts authorizing issue of, provide for their conversion into 6 per cent. United States bonds	XI
amount of, limited by act of June 20, 1874	XX
Life-saving service	XXXIV, XXXV, XXXVI
number of stations erected during year	XXXV
number of stations in operation during year	XXXV
Light-house Board, meetings of	XXXVII
Light-house service	XXXVI
number of light-houses, light-ships, fog-signals, beacons, and buoys now in use	XXXVI
number of, established during year	XXXVI
Louisville and Portland Canal:	
report of R. W. Taylor, First Comptroller, on condition of	XLII, XLIII
Marine hospitals	XXXVIII, XXXIX, XL
continued reduction of mortality-rate and average stay in	XXXIX
new pavilion-hospital at San Francisco	XXXIX
number of seamen employed in American tonnage subject to hospital-dues	XXXVIII
more efficient mode of collecting dues recommended	XXXIX
lease of marine hospitals recommended in certain cases	XL
Mint-Bureau, operations of	XXI
National banks:	
number of, organized, in operation, &c	XVIII
aggregate capital, circulation outstanding, individual deposits, loans, specie, &c., of	XVIII, XIX
effect of act of June 20, 1874, upon reserves of	XX
circulation of, limited by act of June 20, 1874	XX
agency for redemption of notes of	XLIII
Pacific Railroad companies, payment of five per cent. earnings of, demanded	XLII
Paper currency, volume of, depends solely upon legislative enactment	XIII
evils of universal use of, and reliance on, stated	XIII
Public buildings:	
revision of acts authorizing construction of, recommended	XLIV
the present not a favorable time for making large appropriations for	XLIV
Public debt, reduction of, during year ending June 30, 1874	VIII
difference in amount of reduction of, as shown by debt-statement of June 30, 1874, and as stated in this report, explained	VIII, IX
Receipts for fiscal year ended June 30, 1874	III, IV
Receipts for first quarter of fiscal year ending June 30, 1875	V
Receipts from customs, decline of, suggests importance of reducing expenses of collection	XXVII
amount of, for year ending June 30, 1874	XXII

	Page.
Revenue laws, penal provisions of	XXVI
legislation of last session, of Congress relative to	XXVI
appointment of a commission to prepare a bill for revision of, recom- mended	XXV
Revenue-marine service	XXXII, XXXIII
cost of maintaining	XXXIII
number of vessels now engaged in	XXXIII
statement of services performed by revenue-vessels during the years 1860 to 1870	XXXIII
Redemption-agency for national banks	XLIII
Refunding the national debt	IX, X
proposals of Rothschild & Sons, of London, and J. and W. Seligman & Co. accepted, and contract made	IX
terms of contract	X
Resumption of specie-payments	X, XI, XII, XIII, XIV, XV
Sinking-fund	V
Six per cent. bonds, amount of, called on account of subscription of Rothschild & Sons and Seligman & Co., for five per cents	X
Specie-payments:	
recommends that decisive steps be now taken by Congress for return to ..	XI
Steamboat-inspection service	XL
Stamp-taxes, abolition of, on bank-checks, matches, &c., recommended	XXIX
Sterling exchange	XXII
Taxes, no greater, should be levied than necessary to carry on operations of government and maintain national faith and honor	XVIII
Tax on spirits, increase of, recommended	XXIX
Tariff laws, revision of, demanded, on account of inequalities and incongruities- Tonnage, amount of, of United States vessels	XXV
Tonnage of vessels built during year	XXXI, XXXII

TABLES ACCOMPANYING THE REPORT.

TABLE A.—Statement of the net receipts (by warrants) during the fiscal year ended June 30, 1874	3
TABLE B.—Statement of the net disbursements (by warrants) during the fiscal year ended June 30, 1874	4, 5
TABLE C.—Statement of the redemption and issue of loans and Treasury notes (by warrants) for the fiscal year ended June 30, 1874	6
TABLE D.—Statement of the net receipts (by warrants) for the quarter ended September 30, 1874	7
TABLE E.—Statement of the net disbursements (by warrants) for the quarter ended September 30, 1874	7
TABLE F.—Statement of the redemption and issue of loans and Treasury notes (by warrants) for the quarter ended September 30, 1874	7
TABLE F.—Statement of outstanding principal of the public debt of the United States on the 1st of January of each year from 1791 to 1843, inclusive, and on the 1st of July of each year from 1844 to 1874, inclusive	8, 9
TABLE G.—Statement of the receipts of the United States from March 4, 1789, to June 30, 1874, by calendar years to 1843, and by fiscal years (ended June 30) from that time	10, 11, 12, 13
TABLE H.—Statement of the expenditures of the United States from March 4, 1789, to June 30, 1874, by calendar years to 1843, and by fiscal years (ended June 30) from that time	14, 15, 16, 17
TABLE I.—Statement of the differences between the several accounts showing the outstanding principal of the public debt, with an explanation thereof, so far as the examination of the accounts has progressed	18
TABLE K.—Statement showing the condition of the sinking-fund from its in- stitution in May, 1869, to and including June 30, 1874	19, 20
TABLE L.—Statement showing the purchases of bonds on account of the sink- ing-fund during each fiscal year from its institution in May, 1869, to and in- cluding June 30, 1874	21, 22
TABLE M.—Statement showing the purchases of bonds in excess of the amount required for the sinking-fund during each fiscal year from the commence- ment of the purchases in May, 1869, to and including June 30, 1874	23, 24
TABLE N.—Statement showing the purchases of bonds from May, 1869, to Sep- tember 30, 1874	25, 26, 27, 28, 29, 30, 31
TABLE O.—Statement of the outstanding principal of the public debt of the United States June 30, 1874	32, 33, 34, 35, 36, 37, 38, 39, 40, 41

TABLE P.—Statement of 30-year 6 per cent. bonds (interest payable January and July) issued to the several Pacific Railway companies, under the acts of July 1, 1862, (12 Statutes, 492,) and July 2, 1864, (13 Statutes, 359).....	42, 43, 44, 45, 46
TABLE Q.—Returns, by award of the United States Court of Claims, of proceeds of property seized as captured or abandoned under the act of March 12, 1863, paid from July 1, 1873, to June 30, 1874.....	47
TABLE R.—Awards of the United States Court of Claims of proceeds of property seized as captured or abandoned under act of March 12, 1863, decreed but not paid, during the fiscal year ended June 30, 1874.....	48

APPENDIX A.

Report of R. W. Tayler, First Comptroller, relative to the Louisville and Portland Canal Company.....	49, 53
---	--------

APPENDIX B.

Wrecks and casualties reported to have occurred on and near the coasts and rivers of the United States during ten years, from July 1, 1863, to June 30, 1873.

TABLE 1.—Number of wrecks resulting in total loss, reported to have occurred on the Atlantic and Gulf coasts during ten years, from July 1, 1863, to June 30, 1873.....	54
TABLE 2.—Number of casualties resulting in partial damage, reported to have occurred on the Atlantic and Gulf coasts during ten years, from July 1, 1863, to June 30, 1873.....	55
TABLE 3.—Number of wrecks and casualties reported to have occurred on the Atlantic and Gulf coasts during ten years, from July 1, 1863, to June 30, 1873, distinguishing the nature of the disaster.....	55
TABLE 4.—Wrecks and casualties reported to have occurred on the Atlantic and Gulf coasts during ten years, from July 1, 1863, to June 30, 1873, showing the number of vessels, and distinguishing their description.....	56
TABLE 5.—Wrecks and casualties reported to have occurred on the Atlantic and Gulf coasts during ten years, from July 1, 1863, to June 30, 1873, showing the number of vessels and distinguishing their tonnage.....	56
TABLE 6.—Number of foreign vessels reported lost or damaged on the Atlantic and Gulf coasts during ten years, from July 1, 1863, to June 30, 1873, distinguishing their description.....	57
TABLE 7.—Statement of the number of lives lost by wrecks and casualties to vessels on the Atlantic and Gulf coasts during ten years, from July 1, 1863, to June 30, 1873.....	57
TABLE 8.—Number of wrecks resulting in total loss reported to have occurred on the Pacific coast during ten years from July 1, 1863, to June 30, 1873.....	58
TABLE 9.—Number of casualties resulting in partial damage reported to have occurred on the Pacific coast during ten years, from July 1, 1863, to June 30, 1873.....	58
TABLE 10.—Wrecks and casualties reported to have occurred on the Pacific coast during ten years, from July 1, 1863, to June 30, 1873, distinguishing the amount of loss to vessels and cargoes and amount of insurance on the same.....	59
TABLE 11.—Number of wrecks and casualties reported to have occurred on the Pacific coast during ten years, from July 1, 1863, to June 30, 1873, distinguishing the nature of each disaster.....	59
TABLE 12.—Wrecks and casualties reported to have occurred on the Pacific coast during ten years, from July 1, 1863, to June 30, 1873, showing number of vessels and distinguishing their description.....	59
TABLE 13.—Wrecks and casualties reported to have occurred on the Pacific coast during ten years, from July 1, 1863, to June 30, 1873, showing number of vessels and distinguishing their tonnage.....	60
TABLE 14.—Number of foreign vessels reported lost or damaged on the Pacific coast during ten years, from July 1, 1863, to June 30, 1873, distinguishing their description.....	60
TABLE 15.—Statement of the number of lives lost by wrecks and casualties to vessels on the Pacific coast during ten years, from July 1, 1863, to June 30, 1873.....	60
TABLE 16.—Number of wrecks and casualties reported to have occurred on the Great Lakes during ten years, from July 1, 1863, to June 30, 1873.....	61
TABLE 17.—Wrecks and casualties reported to have occurred on the Great Lakes during ten years, from July 1, 1863, to June 30, 1873, distinguishing the amount of loss to vessels and cargoes, and the amount of insurance on the same.....	61

	Page.
TABLE 18.—Number of wrecks and casualties reported to have occurred on the Great Lakes during ten years, from July 1, 1863, to June 30, 1873, distinguishing the nature of each disaster.....	21
TABLE 19.—Wrecks and casualties reported to have occurred on the Great Lakes during ten years, from July 1, 1863, to June 30, 1873, showing number of vessels and distinguishing their description.....	62
TABLE 20.—Wrecks and casualties reported to have occurred on the Great Lakes during ten years, from July 1, 1863, to June 30, 1873, showing number of vessels and distinguishing their tonnage.....	62
TABLE 21.—Number of foreign vessels reported lost or damaged on the Great Lakes during ten years, from July 1, 1863, to June 30, 1873, distinguishing their description.....	62
TABLE 22.—Statement of the number of lives lost by wrecks and casualties on the Great Lakes during ten years, from July 1, 1863, to June 30, 1873.....	63
TABLE 23.—Wrecks and casualties reported to have occurred on the Great Lakes during ten years, from July 1, 1863, to June 30, 1873, distinguishing the lakes and adjacent waters on which they occurred.....	63
TABLE 24.—Number of wrecks resulting in total loss reported to have occurred on the rivers of the United States during ten years, from July 1, 1863, to June 30, 1873.....	64
TABLE 25.—Number of casualties resulting in partial loss reported to have occurred on the rivers of the United States during ten years, from July 1, 1863, to June 30, 1873.....	64
TABLE 26.—Number of wrecks and casualties reported to have occurred on the rivers of the United States during ten years, from July 1, 1863, to June 30, 1873, distinguishing the nature of each disaster.....	64
TABLE 27.—Wrecks and casualties reported to have occurred on the rivers of the United States during ten years, from July 1, 1863, to June 30, 1873, showing number of vessels and distinguishing their description.....	65
TABLE 28.—Wrecks and casualties reported to have occurred on the rivers of the United States during ten years, from July 1, 1863, to June 30, 1873, showing number of vessels and distinguishing their tonnage.....	65
TABLE 29.—Statement of the number of lives lost by wrecks and casualties to vessels on the rivers of the United States during ten years, from July 1, 1863, to June 30, 1873.....	65
TABLE 30.—Summary of wrecks and casualties during ten years, from July 1, 1863, to June 30, 1873.....	66
 <i>Abstracts of returns made by officers of the customs of wrecks and casualties to vessels which have occurred on and near the coasts and on the rivers of the United States, and to American vessels on the coasts of foreign countries, during the fiscal year ending June 30, 1874.</i>	
TABLE 31.—Abstract of returns of disasters to vessels on the Atlantic and Gulf coasts during the year ending June 30, 1874, showing the number and value of vessels and cargoes, and amount of loss to same, where known.....	67
TABLE 32.—Abstract of returns of disasters to vessels on the Atlantic and Gulf coasts during the year ending June 30, 1874, showing the number of vessels totally lost, the number damaged, aggregate tonnage of vessels totally lost, number of passengers and crew, and number of lives lost.....	67
TABLE 33.—Abstract of returns of disasters to vessels on the Atlantic and Gulf coasts during the year ending June 3, 1874, showing the number of vessels and cargoes insured and uninsured, and the amount of insurance, where known.....	68
TABLE 34.—Abstracts of returns of disasters to vessels on the Atlantic and Gulf coasts during the year ending June 30, 1874, distinguishing the nature of each casualty.....	68
TABLE 35.—Abstract of returns of disasters to vessels and cargoes on the Atlantic and Gulf coasts during the year ending June 30, 1874, distinguishing the cause of each disaster.....	69
TABLE 36.—Abstract of returns of disasters to vessels on the Atlantic and Gulf coasts during the year ending June 30, 1874, showing the number of vessels and distinguishing their description.....	70
TABLE 37.—Abstract of returns of disasters to vessels on the Atlantic and Gulf coasts during the year ending June 30, 1874, showing the number of vessels and distinguishing their cargoes.....	70
TABLE 38.—Abstract of returns of disasters to vessels on the Atlantic and Gulf coasts during the year ending June 30, 1874, showing the number and distinguishing their tonnage.....	71

	Page.
TABLE 39.—Abstract of returns of disasters to foreign vessels on the Atlantic and Gulf coasts during the year ending June 30, 1874, showing number of vessels and distinguishing their description.....	71
TABLE 40.—Summary—Atlantic and Gulf coasts.....	71
TABLE 41.—Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1874, showing the number and value of vessels and cargoes, and amount of loss to the same, where known.....	72
TABLE 42.—Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1874, showing the number of vessels totally lost, the number damaged, aggregate tonnage of vessels totally lost, the number of passengers and crew, and number of lives lost.....	72
TABLE 43.—Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1874, showing the number of vessels and cargoes insured and uninsured, and the amount of insurance, where known.....	73
TABLE 44.—Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1874, showing the number of vessels and distinguishing the nature of each casualty.....	73
TABLE 45.—Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1874, showing the number of vessels and distinguishing the cause of each disaster.....	74
TABLE 46.—Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1874, showing the number of vessels and distinguishing their description.....	74
TABLE 47.—Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1874, showing the number of vessels and distinguishing their cargoes.....	74
TABLE 48.—Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1874, showing the number of vessels and distinguishing their tonnage.....	75
TABLE 49.—Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1874, showing the number of foreign vessels and distinguishing their description.....	75
TABLE 50.—Summary—Pacific coast.....	75
TABLE 51.—Abstract of returns of disasters to vessels on the Great Lakes during the year ending June 30, 1874, showing the number and value of vessels and cargoes, and amount of loss to same, where known.....	76
TABLE 52.—Abstract of returns of disasters to vessels on the Great Lakes during the year ending June 30, 1874, showing the number of vessels totally lost, the number damaged, aggregate tonnage of vessels totally lost, number of passengers and crew, and number of lives lost.....	76
TABLE 53.—Abstract of returns of disasters to vessels on the Great Lakes during the year ending June 30, 1874, showing number of vessels and cargoes insured and uninsured, and the amount of insurance, where known.....	77
TABLE 54.—Abstract of returns of disasters to vessels on the Great Lakes during the year ending June 30, 1874, showing the number of vessels and distinguishing the nature of each casualty.....	77
TABLE 55.—Abstract of returns of disasters to vessels and cargoes on the Great Lakes during the year ending June 30, 1874, showing the number of vessels and distinguishing the cause of each disaster.....	78
TABLE 56.—Abstract of returns of disasters to vessels on the Great Lakes during the year ending June 30, 1874, showing the number of vessels and distinguishing their description.....	79
TABLE 57.—Abstract of returns of disasters to vessels on the Great Lakes during the year ending June 30, 1874, showing the number of vessels and distinguishing their cargoes.....	79
TABLE 58.—Abstract of returns of disasters to vessels on the Great Lakes during the year ending June 30, 1874, showing the number of vessels, and distinguishing their tonnage.....	79
TABLE 59.—Abstract of returns of disasters to vessels on the Great Lakes during the year ending June 30, 1874, showing the number of foreign vessels and distinguishing their description.....	80
TABLE 60.—Number of vessels lost or damaged on the Great Lakes from July 1, 1873, to June 30, 1874, distinguishing the lakes and adjacent waters on which they occurred.....	80
TABLE 61.—Summary—Great Lakes.....	
TABLE 62.—Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1874, showing the number and value of vessels and cargoes, and amount of loss to same, where known.....	81

	Page.
TABLE 63.—Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1874, showing the number of vessels totally lost, the number damaged, aggregate tonnage of vessels totally lost, number of passengers and crew, and number of lives lost.....	81
TABLE 64.—Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1874, showing the number of vessels and cargoes insured and uninsured, and the amount of insurance, where known.....	82
TABLE 65.—Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1874, showing the number of vessels and distinguishing the nature of each casualty.....	82
TABLE 66.—Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1874, showing the number of vessels and distinguishing the cause of each disaster.....	83
TABLE 67.—Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1874, showing the number of vessels and distinguishing their description.....	84
TABLE 68.—Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1874, showing the number of vessels and distinguishing their cargoes.....	84
TABLE 69.—Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1874, showing the number of vessels and distinguishing their tonnage.....	84
TABLE 70.—Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1874, showing the number of foreign vessels and distinguishing their description.....	85
TABLE 71.—Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1874, distinguishing the rivers upon which they occurred.....	85
TABLE 72.—Summary—rivers.....	85
TABLE 73.—General summary.....	86
TABLE 74.—Wrecks and casualties on, and near the coasts and on the rivers of the United States, involving loss of life, during the year ending June 30, 1874, in four divisions, viz: (1) Foundering; (2) Strandings; (3) Collisions; and (4) Casualties from other causes; showing in each case, when known, the description of the vessel and her cargo, the number of lives lost, and the date and place of disaster.....	87, 88, 89, 90, 91, 92
TABLE 75.—List of places on the coasts of the United States where vessels have stranded during the last ten years.....	92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103
COMMISSIONER OF INTERNAL REVENUE.....	105
Banks and bankers, receipts from, during fiscal years 1872-'73 and 1873-'74 compared.....	116
Brewers, distribution of, among the several States and Territories for the fiscal year 1873-'74.....	112
Cigars, cigarettes, and cheroots, number of, returned does not show the actual production of the country.....	114
Cigars, cigarettes, and cheroots, number of, returned during fiscal years 1872-'73 and 1873-'74 compared.....	114
Collections made under act of May 8, 1872, amount of, covered into the Treasury.....	107
Distilleries, distribution of, among the several States and Territories.....	110
Distilleries other than fruit, number of, in operation at the beginning of each month during the fiscal year 1873-'74.....	110
Distilleries, number of, operated during fiscal year 1873-'74.....	110
Distilleries, number of, registered during fiscal year 1873-'74.....	110
Drawback allowed on spirits, tobacco, and general merchandise during fiscal years 1872-'73 and 1873-'74, amount of, compared.....	108
Exportation before payment of tax preferred by exporters to exportation after payment of tax, with benefit of drawback.....	108
Fermented liquors, receipts from, during fiscal years 1872-'73 and 1873-'74 compared.....	112
House bill No. 3572, several provisions in, for improving internal-revenue system, again to be recommended for adoption.....	118
Information obtained respecting taxes withheld, how used.....	119
Legislation as to printing internal-revenue stamps recommended.....	118
Penalties, &c., collected during fiscal years 1872-'73 and 1873-'74 compared.....	116
Receipts, aggregate, estimate of, for fiscal year 1874-'75.....	108

COMMISSIONER OF INTERNAL REVENUE—Continued.

Page.

Receipts, aggregate, for fiscal year 1873-'74, how much in excess of estimate	108
Receipts, aggregate, statement of, for fiscal year 1873-'74	108
Refunding amount of, for fiscal years 1872-'73 and 1873-'74	108
Revenue from adhesive stamps, equivalent for, suggested	118
Salaries of collectors and supervisors, increase in amount of, submitted in last annual report, again recommended	118
Sources formerly taxed but now exempt, receipts from, during fiscal years 1872-'73 and 1873-'74 compared	116
Spirits, aggregate production of, in taxable gallons during the fiscal year 1873-'74	109
Spirits bonded and withdrawn from bond, quantity of, during fiscal year 1873-'74	111
Spirits, decrease in receipts from, in fiscal year 1873-'74, as compared with receipts for previous fiscal year, how accounted for	109
Spirits, diminished exportation of, during first quarter of fiscal year 1874-'75 as compared with exportation for the previous quarter, reasons for	112
Spirits in bond, quantity of, June 30, 1873 and 1874	111
Spirits, quantity of, exported during fiscal year 1873-'74	111
Spirits, quantity of, exported, proof of landing not received June 30, 1873	111
Spirits, quantity of, in warehouse June 30, 1874, and September 30, 1874, compared	111
Spirits, quantity of, lost by casualties, during fiscal year 1873-'74	111
Spirits, quantity of, removed from warehouse for export during fiscal years 1872-'73 and 1873-'74 compared	111
Spirits, quantity of, withdrawn by scientific institutions during fiscal years 1872-'73 and 1873-'74 compared	111
Spirits withdrawn from warehouse, amount of tax collected on during fiscal years 1872-'73 and 1873-'74 compared	111
Spirits, receipts from the several sources relating to, for fiscal years 1872-'73 and 1873-'74 compared	108
Spirits removed from warehouse for export during the fiscal years ended June 30, 1873 and 1874, quantity of, compared	111
Spirits, total production of, during fiscal years 1872-'73 and 1873-'74 compared	111
Stamps, adhesive, receipts from, during fiscal years 1872-'73 and 1873-'74 compared	116
Stamps, other than adhesive stamps, contracts for printing, why made with New York bank-note companies	118
Statistics relating to seizures, compromises, criminal actions, civil actions <i>in personam</i> , actions <i>in rem</i> , &c.	114, 115
System inaugurated by act of December 24, 1872, beneficial workings of, how shown	116, 117
Tables, titles of, for fiscal year 1873-'74, and years previous	107
Taxes under repealed laws, amount of, collected during last fiscal year and first quarter of current fiscal year	119
Taxes withheld, efforts to collect	118, 119
Tobacco, leaf, clauses relating to, in act of June 6, 1872, should not be repealed, reasons why	114
Tobacco, manufactured, additional revenue from, by increasing tax four cents per pound, estimate of	118
Tobacco, manufactured, decrease in receipts from, during quarters one and two of fiscal year 1873-'74, as compared with receipts during the corresponding periods of fiscal year 1872-'73, amount of, and reason for	113
Tobacco, manufactured, estimated receipts from, during current fiscal year	113
Tobacco, manufactured, exported, quantity of, during fiscal years 1872-'73 and 1873-'74 compared	114
Tobacco, manufactured, increase in collections on, from November, 1873, to October, 1874, greater than during any corresponding period	113
Tobacco, manufactured, receipts from each source relating to, for fiscal years 1872-'73 and 1873-'74 compared	112, 113
Tobacco, manufactured, receipts from during the fiscal years 1872-'73 and 1873-'74 compared	113
Tobacco, manufactured, total production of, during fiscal years 1872-'73 and 1873-'74 compared	113
Tobacco trade, importance of, as a source of revenue	113

COMPTROLLER OF THE CURRENCY.....	121
Amendments.....	151
Appendix.....	152
Counterfeits.....	150
Distribution of the currency.....	125
Dividends.....	138
Earnings.....	138
Insolvent banks.....	144
Legislation affecting currency, &c., since last report.....	123
Office.....	151
Redemption.....	131
Reserve.....	134
Savings-banks.....	144
Security of circulating notes.....	149
Small notes.....	147
Specie.....	146
State banks.....	144
Surplus.....	146
Tables:	
resources and liabilities of the national banks in operation from 1870 to 1874.....	124
resources and liabilities of the national banks October 2, 1874.....	125
number of banks in each State, with their capital, bonds, and circulation issued, redeemed, and outstanding.....	126
apportionment of the circulation and the amount outstanding, with the excess or deficiency in each State or Territory.....	127
circulation issued and authorized and legal-tender notes deposited to redeem circulation, arranged by States and Territories.....	128
outstanding circulation of liquidating and insolvent national banks arranged by States and Territories.....	129
amount of circulation to be withdrawn from certain banks under the act of June 20, 1874.....	130
amount of national-bank circulation, amount <i>per capita</i> , and ratio to wealth, &c., by States and Territories.....	130, 131
mutilated notes destroyed, yearly, from 1865 to 1874.....	134
reserve required and held October 2, 1874, under the national-bank act and act of June 20, 1874; also, the amount released under the last-named act.....	136
reserve of the national banks, required and held, at three different dates yearly from 1870 to 1874.....	136
United States taxes paid by the national banks yearly, from 1864 to 1874.....	138
taxes collected by the Commissioner of Internal Revenue from State banks, savings-banks, and private banks and bankers, for the fiscal year ending June 30, 1874.....	138
dividends, &c., of the principal joint-stock banks of London, and of the Bank of England.....	140
aggregate dividends and earnings of national banks, with their capital and surplus, (semi-annually,) from September 1, 1869, to September 1, 1874.....	141
ratios of dividends to capital and to capital and surplus, and of net earnings to capital and surplus, March 1, 1869, to September 1, 1874.....	142
insolvent national banks upon which dividends have been declared during the year ending November 1, 1874.....	144
savings-banks and their deposits, number of depositors, &c., in New England, New York, and New Jersey, at similar dates in 1872-'73, and 1873-'74.....	146
specie held by national banks from 1868 to 1874.....	147
number and amount of each denomination of national-bank notes issued, redeemed, and outstanding.....	148
amount of each denomination of legal-tender notes outstanding November 1, 1874.....	149
amounts and kinds of United States bonds held as security for circulating notes.....	149
dividends and earnings of national banks for the year ending September 1, 1874, arranged by States, Territories, and redemption-cities.....	154
liabilities and reserve of the national banks from 1868 to 1874.....	156
percentage of reserve held to liabilities from 1870 to 1874.....	158
liabilities and reserve of the national banks at five different dates since September 12, 1873, arranged by States, Territories, &c.....	160

	Page.
COMPTROLLER OF THE CURRENCY—Continued.	
average weekly liabilities and reserve of the national banks of New York City in September and October, from 1870 to 1874, as reported to the clearing-house	170
the various kinds of loans of the New York City banks, together with their capital and net deposits	170
aggregate number of notes issued, redeemed, and outstanding from November 1, 1868, to November 1, 1874	171
national banks in voluntary liquidation, their capital, circulation, &c. ..	172
national banks in voluntary liquidation for consolidation with other banks, with their capital, bonds, circulation, &c.	174
national banks in the hands of receivers, with their capital, outstanding circulation, &c.	175
insolvent banks, with the date of appointment of receivers, amount of claims proved, and dividends paid	176
national banks that have deposited legal-tender notes to retire circulation	177
statistics of savings-banks, derived from official sources	178
statistics of State banks, derived from official sources	180
names and compensation of officers and clerks	183
expenses of bureau for fiscal year ending June 30, 1874	183
taxation	138
trust and loan companies	144
DIRECTOR OF THE MINT.	185
Act relative to the pound sterling, &c	194, 201
Amount of specie in the country	203, 204
Amount of coin and bullion in the world	204, 205
Assay, spectroscopic	203
Bars prepared	187, 189
Coinage:	
amount executed	187, 188
for foreign governments	192
small gold coins—probable demand for	192
twenty-cent coin—proposed issue of	193
trade-dollar	193
annual assay and test coins	201, 202
foreign coins, assay value of	205, 207
Deposits:	
amount of	187
distribution of	187, 188
Earnings and expenditures	190
Monetary standards	201
Mint operations, percentage of increase in	191
Silver bullion, course of	198, 201
Stamped mint bars, transfer to Treasury	192
FIRST COMPTROLLER	209
SECOND COMPTROLLER	213
COMMISSIONER OF CUSTOMS	219
Accounts, number of, received and examined	221
Business of office, statement of	221
Customs districts, changes in, suggested	227
Customs frauds, mostly undervaluation	224
suggestions to prevent	224
Household effects, limit to, desirable	225
Importation by mail	225
suggestions as to collecting duties on	225
Locks and seals to secure cars	226
Molety system	222
act to repeal	222
act to repeal, effect of, not yet known	222
customs officers alarmed at extent of reaction	223
customs officers over-zealous under	222
evils of	222
extract from report of 1867, relative to	223
in consequence of, citizens regard Government as hostile	222
late act removes objectionable features of	222
leads to diverse interests	222
sundry provisions of act June 22, 1874, as to	223
Receipts and expenditures	221

	Page.
COMMISSIONER OF CUSTOMS—Continued.	
Smuggling by mail	225
Tonrists, smuggling by	225
Transit trade, regulations of	226
system of, imperfect	227
Warrants, no officer authorized to issue	224
FIRST AUDITOR	229
SECOND AUDITOR	235
Accounts, consolidated statement of settlements of	251
Accounts, tabular statement of settlements of, from 1817 to 1861	252
Accounts, tabular statement of settlements of, from 1861 to 1874	254
Accounts, transcripts of, prepared for suit	239, 241
Annual statements transmitted from the office	251, 252
Appropriation warrants, number and amount of	238
Appropriations, condensed balance-sheet of	238
Arrears of pay and bounty, claims of white soldiers for	243, 246
Arrears of pay and bounty, claims of colored soldiers for	244, 247
Bounty under act of July 28, 1866, claims for	243, 246
Bounty, claims under act of April 22, 1872	244, 246
Bounty, claims of colored soldiers under act of March 3, 1873	245, 247
Claims, consolidated statement of, examined and settled	248
Claims, Indian	242, 243
Claims on hand, condition of	248
Claims, number of, received and registered	251
Claims, summary of, examined and settled	245, 247
Claims, war	239
Clerks, average number of, employed	251
Clerks, remarks on diminished number of	252
Clerks, testimony to ability and fidelity of	255
Division, archives	250, 251
Division, book-keepers'	237-239
Division, Indian	242, 243
Division of inquiries and replies	249
Division of inquiries and replies, remarks on business of	252
Division for the investigation of fraud	249, 250
Division, miscellaneous	241, 242
Division, pay and bounty	243-248
Division, paymasters'	239-241
Division, property	248, 249
Division, registry and correspondence	251
Double payments to officers	239, 242, 249
Freedmen's branch, Adjutant-General's Office	242
Letters, number of, written	251
Letters, number of, received and recorded	251
Miscellaneous work, 1861 to 1874, statement of	255
Monthly statements	252
National Home for Disabled Volunteer Soldiers, accounts of, and payments to	237, 239, 240, 249
Officers, overpayments and double payments to	239, 242, 249
Officers, charges to, for property	249
Property accounts, 1861 to 1874, statement of	255
Requisition, number and amount of	237
Settlements made	238
Settlements entered	239
Settlements, consolidated statement of	251
Soldiers' Home, payments to	237, 240, 248
THIRD AUDITOR	257
Accounts, number received and settled	259
Artificial limbs, amount paid for	270, 271
Army pensioners, amount paid to	270, 271
Book-keepers' division, analysis of	259
Bounty-land, number of claims reported on	272
Claims for pension, war of 1812, service reported from rolls	272
Claims, miscellaneous, number received and settled	266
Copyists' division, number of pages copied	272
Counter requisitions, number and amount	261
Horses lost, number of claims received and adjusted	267
Lost steamboats, &c., number of claims received and disposed of	266

	Page.
THIRD AUDITOR—Continued.	
Montana war-claims, number received and settled	265
Oregon and Washington Indian-war claims, number received and settled	266
Pensioners, number of Army pensioners on rolls	268
Pensioners, number who have received artificial limbs	268
Quartermaster's division, analysis of	262
Accounts received and settled	262
Report of business received and adjusted in fiscal year 1874	259
Requisitions drawn, number and amount	260, 261
Signal accounts, number received and settled	262
Subsistence, number of accounts received and settled	264
State war-claims, number of accounts received and settled	265
Tabular statement of amounts paid to Army pensioners	270, 271
FOURTH AUDITOR	
Allotment accounts	273
Allotment disbursements	279
Book-keepers' accounts	279
Book-keepers' statement of disbursements	279
Chief clerk	280
General claims	278
Navy records	276
Navy pay accounts	278
Prize-money	277
Paymasters' accounts	275
Paymasters' disbursements	275
Pension-agents' accounts	276
Pension-agents' disbursements	276
Want of room	280
FIFTH AUDITOR	
Accounts, number adjusted	281
Agents internal revenue, salary and expenses of	321
Argentine Republic, salary and expenses of mission to	283
Assessing internal-revenue taxes, expenses of, in districts	298
Assessing internal-revenue taxes, expenses of, in States	305
Austria, salary and expenses of mission to	283
Belgium, salary and expenses of mission to	283
Bolivia, salary and expenses of mission to	283
Brazil, salary and expenses of mission to	283
British claims commission, salary and expenses of	297
Census, expenses of taking	297
Central America, salary and expenses of mission to	283
Chili, salary and expenses of mission to	284
China, salary and expenses of mission to	284
Collecting internal-revenue taxes, expenses of, in districts	307
Collecting internal-revenue taxes, expenses of, in States	317
Commissioner of Internal Revenue, statements of accounts of	319-322
Consuls, salaries, fees, loss by exchange, &c.	286-293
Consuls, contingent expenses of	297
Contingent expenses of foreign intercourse and missions abroad	297
Colombia, salary and expenses of missions to	284
Counsel-fees, internal revenue	322
Criminal seamen, expenses relating to	295
Denmark, salary and expenses of mission to	284
Dispatch agency at London, disbursements for	285
Drawbacks, certificate issued and allowed	323
Ecuador, salary and expenses of mission to	284
Estates of citizens and seamen dying abroad, accounts settled of	296
Expenses, departmental	297
Expenses, sundry internal-revenue	319-322
Expenses, sundry consular	293
France, salary and expenses of mission	284
German Empire, salary and expenses of mission to	284
Great Britain, salary and expenses of mission to	284
Greece, salary and expenses of mission to	284
Gaugers, fees and expenses of	322
Hawaiian Islands, salary and expenses of mission to	284
Hayti, salary and expenses of mission to	284
Interior Department accounts	297

	Page.
FIFTH AUDITOR—Continued.	
Internal revenue, expenses of assessing	306
Internal revenue, expenses of collecting	318
Italy, salary and expenses of mission to	284
Japan, salary and expenses of mission to	284
Laws, expenses of publishing, in pamphlet form	297
Lands sold for taxes and redeemed, moneys refunded on	322
Letters, number written	283
Liberia, salary and expenses of mission to	285
Mexico, salary and expenses of mission to	285
Mexican claims commission, salary and expenses of	297
Moieties	322
Netherlands, salary and expenses of mission to	285
Neutrality act, expenses under	297
Northern-boundary survey, salary and expenses of	297
Paraguay and Uruguay, salary and expenses of mission to	285
Patent-Office, miscellaneous expenses of	297
Post-Office Department accounts	297
Rescue of American citizens from shipwreck, expenses of	297
Russia, salary and expenses of mission to	285
School, South Carolina free, disbursements for	323
Seamen, expenses of destitute	294
Seamen, expenses of criminal	295
Seamen, expenses of passage of	296
Spain, salary and expenses of mission to	285
Spanish claims commission, salary and expenses of	297
State Department accounts	297
Stamps, expenses relating to	319-321
Surveyors, salary and expenses of	322
Sweden, salary and expenses of mission to	285
Switzerland, salary and expenses of mission to	285
Taxes erroneously assessed and collected, refunded	322
Texan commissioners, salary and expenses of	297
Turkey, salary and expenses of mission to	285
SIXTH AUDITOR.....	325
Book-keepers' division	330
exhibit of work performed by	330
Collecting division	336
accounts of postmasters in charge of	337
accounts of postmasters, copied	338
accounts of contractors on which drafts were issued	337
drafts issued	338
letters received	338
letters sent	338
letters written	339
letters recorded	339
post-office changes recorded	339
draft-register, pages	339
balances recorded	339
letter-book, pages recorded	339
Examining division	327
opening room, quarterly accounts-current received	327
stamp rooms, accounts settled	327
examining rooms, accounts examined	328
error rooms, accounts corrected	328
amount settled	329
Foreign mail division	340
accounts settled	340
duplicates registered	340
balances due foreign countries reported	340
amounts paid in gold	341
ocean postages, number and amount of	342
Law division	339
accounts certified for suit	339
amount of collections on judgments	339
Money-order division	344
statements received, &c.	345
money-orders issued and paid	344

	Page.
SIXTH AUDITOR—Continued.	
money-orders received and examined.....	345
money-orders returned for correction.....	345
certificates of deposit registered.....	345
transfers and retransfers registered.....	345
drafts registered.....	345
letters written.....	345
Pay division.....	342
accounts of contractors settled, and amount.....	342
accounts of letter-carriers.....	343
accounts of special mail-carriers.....	343
accounts of mail-messengers.....	343
accounts of railway postal clerks, &c.....	343
accounts of special agents.....	343
accounts miscellaneous.....	343
collection-orders sent out.....	343
drafts issued.....	344
warrants issued.....	344
accounts and reports filed in archives.....	344
Registering division.....	329
accounts registered and amount.....	329
changes of postmasters, &c., noted.....	329
Stating division.....	331
general accounts, statements, &c.....	333
reports of delinquencies.....	336
letters written.....	336
circulars sent.....	336
TREASURER.....	347
Appropriations, for Post-Office Department.....	369
Assay-Office, New York, balance to the credit of the Treasurer of the United States in.....	365
Assay-Offices, open accounts with superintendents of.....	368
Assistant Treasurers, balances of the Treasurer of the United States with.....	365
balances of disbursing-officers with.....	365
unavailable funds with.....	367
open accounts with.....	368
receipts on account of the Post-Office Department.....	368
payments on account of the Post-Office Department.....	369
quarterly-interest checks paid by.....	415
receipts and disbursements of.....	417
Back pay, (see Retroactive Salary,) of Congressmen, receipts from.....	364
Balances, to the credit of the Treasurer of the United States.....	365
to the credit of disbursing-officers.....	365
outstanding liabilities.....	367
Bonds, 5-20 bonds retired to July 1, 1874.....	412
held in trust to secure circulation of national banks.....	379
Called Bonds, redeemed.....	410
Captured and Abandoned Property, receipts from.....	364
Cash, total receipts.....	364
balance.....	365
to the credit of the Post-Office Department.....	369
Certificates of Deposit, Act June 8, 1872, receipts from.....	364
statement of.....	405
movement of.....	406
redeemed during fiscal year.....	406
Certificates of Indebtedness, total destroyed.....	391
statement of.....	407
principal and interest paid.....	704

TREASURER—Continued.

	Page.
Certificates of Indebtedness of 1870,	
currency coupons paid of.....	415
Coin,	
premium on sales of.....	364
balance of gold and silver	365
amount of, transferred.....	366
unavailable.....	367
coupons paid in.....	413, 414
quarterly-interest checks	415
transfer-checks.....	416
Coin-Certificates,	
receipts.....	364
destroyed, by denominations.....	393, 401
number of notes redeemed.....	394
received from Printing Bureau.....	401
special.....	401, 402
redeemed during the year, by denominations.....	402
destroyed, unissued.....	402
on hand, unissued.....	402, 403
outstanding.....	402, 403, 404
total redemptions of.....	403
on hand, not numbered.....	403
movement of.....	403
destroyed, statistically.....	403
issues and redemptions by fiscal years.....	404
on hand with assistant treasurer, New York	404
Compound-Interest Notes,	
statement of.....	384
outstanding 1864 to 1874.....	387-389
redeemed during the year.....	390
total destroyed.....	392
number of notes destroyed during fiscal year	393
Conscience-Money,	
receipts from, fiscal year.....	364
total receipts.....	367
Consular Fees,	
receipts from.....	364
Conversion,	
of seven thirty notes.....	407
of 5-20s during fiscal year	411
of loan of 1858, during fiscal year.....	413
Counter-Warrants,	
amount of.....	363
description of.....	364
Coupon Bonds,	
statistically destroyed during year	398
Coupons,	
statistically destroyed during year.....	400
paid during year.....	413
Currency, (see Lawful Money,)	
United States paper.....	382
outstanding from 1862 to 1874.....	387-390
destroyed.....	390-394
coupons, paid in.....	415
transfer-checks.....	416
Customs,	
decrease of receipts from	349
receipts, by warrant.....	363
expenditures by warrant.....	363
receipts, actual.....	364
expenditures, actual.....	365
Deductions,	
on account of mutilated currency.....	391
Depositories, National Banks,	
balances of the Treasurer of the United States.....	365
balances of disbursing-officers.....	365
unavailable funds with.....	367
transactions with.....	367

	Page.
TREASURER—Continued.	
open accounts with	368
receipts on account of the Post-Office Department	368
securities for public deposits	379
receipts and withdrawals of bonds	381
designated in fiscal year	380
Designated Depositaries,	
receipts from, unavailable	364
balances of the Treasurer of the United States	365
balances of disbursing-officers	365
unavailable funds with	367
open accounts with	368
receipts on account of the Post-Office Department	368
quarterly-interest checks paid by	415
receipts and disbursements	421
Destruction Account,	
total destructions	391-398
Destruction of paper money,	
number of notes	391
Diplomatic,	
expenditures, by warrant	363
expenditures, actual	365
Disbursement,	
of assistant treasurers	417
of depositari's	421
Disbursing-officers.	
balances to the credit of	365
examination of the accounts of	366
reports of, examined	366
Drafts,	
number of	364
transmitted by mail	416
Emolument Fees,	
received from	364
Employés,	
pay	352, 416
pay of employés of National Bank Redemption Agency	359
changes of	416
Expenditures, (see, also, Payments,)	
decrease of	349
by warrants	363
actual	364
outstanding liabilities	367
Post-Office Department	368
Express,	
money-packages by	416
Fines and Penalties,	
receipts from	364
Fractional Currency,	
receipts from	364
statement of	385, 386
issued during fiscal year	387
specimen, statement of	387
outstanding, 1863 to 1874	388-390
redeemed during the year	390
deductions	391, 397
total destroyed	392
number of notes destroyed during fiscal year	393
statistically destroyed during year	400
Funded Loan of 1881,	
receipts from	364
General Treasury,	
open accounts with	368
Geneva Award,	
received on account of	364
Homestead and other Fees,	
receipts from	364
Hospital-Tax,	
receipts from	364

TREASURER—Continued.

Page.

Indian Trust-Funds,	
receipts from	364
Interest,	
on Geneva award, receipts from	364
coupon, paid by check	381
coin-coupons paid	413, 414
currency-coupons paid	415
quarterly-interest checks	415
Interest due United States from individuals,	
receipt from	364
Interior,	
repayment, by warrant	363
expenditures, by warrant	363
repayments, receipts from	364
expsnditures, actual, (Pensions and Indians)	365
Interior, Civil,	
expenditures, by warrant	363
expenditures, actual, (Lands and Courts)	365
Internal Revenue,	
decrease of receipts from	349
receipts, by warrant	363
expenditures, by warrant	363
receipts from, actual	364
expenditures, actual	365
Internal-Revenue Stamps,	
statistically destroyed during year	401
Issued,	
old demand-notes	382
legal-tender notes, new issue	382
legal-tender notes, series of 1869	383
one-year notes of 1863	384
two-year notes of 1863	384
two-year coupon notes of 1863	384
compound-interest notes	384
fractional currency	385
legal-tender notes, during fiscal year	387
fractional currency, during fiscal year	387
coin-certificates	402-404
certificates of deposit, Act June 8, 1872	405, 486
certificates of indebtedness	407
Treasury notes of 1861	407
seven-thirty notes	408
quarterly-interest checks	415
Judiciary,	
expenditures, by warrant	363
expenditures, actual	365
Labor in office,	
increase of	349
Lands. (See Public Lands.)	
Lawful Money,	
balance in Treasury	365
amount of, transferred	366
unavailable	367
coupons paid	415
transfer-checks	415
Legal-Tender Notes,	
receipts from	364
new issue, statement of	382
series of 1869, statement of	382
issued during fiscal year	387
on hand	387
outstanding, 1862 to 1874	387-389
redeemed during the year	390
deductions	391, 395
total destroyed	391
number of notes destroyed during fiscal year	393
statistically destroyed during year	400

	Page.
TREASURER—Continued.	
Loan of 1858, redeemed and converted	413
Loans, to be separated from other accounts	356
receipts, by warrant	363
Mail-Steamship Service, payments on account of	369
Mints, balance to the credit of the Treasurer of the United States	365
unavailable with	367
open accounts with superintendents of	368
Miscellaneous, receipts, by warrant	363
Miscellaneous Revenue, receipts from	364
Miscellaneous Repayments, received on account of	364
Money Packages, received and sent during the year	416
National Banks, delinquencies in the payment of duty by	353
unsigned notes of	354
organized during year	370
number of, organized, failed, &c.	370, 373
failed in fiscal year, names of	371
failed before July 1, 1873	371
in voluntary liquidation, names of	371
in liquidation for the purpose of consolidation	373
whole number in voluntary liquidation	373
failed and in liquidation, circulation redeemed, names and amounts	374
failed and in liquidation, deposits and balances, names and amounts	377
securities held in trust for	379
legal-tender notes deposited to reduce circulation	379
designated and discontinued as depositaries	380
statement of loans of United States bonds held in trust	380
receipts from semi-annual duty	381
receipts and withdrawals of bonds	381
coupon-interest paid by check	381
examinations of securities	381
comparison of duty collected	382
notes redeemed during year	391
number of notes destroyed	393
total destroyed	393
notes destroyed by denominations	398
statistical destructions of notes of	401
amount of notes delivered to Comptroller of Currency	417
receipts of notes of	416
redemption of notes of	417
Navy, repayments, by warrant	363
expenditures, by warrant	363
repayments, receipt from	364
expenditures, actual	365
Official Letters, received and transmitted	416
Old Demand Notes, statement of	382
outstanding, 1862 to 1874	387-389
redeemed during year	390
total destroyed	391
number of notes destroyed during fiscal year	393
One-Year Notes of 1863, statement of	384
outstanding, 1864 to 1874	387-389
redeemed during year	390
total destroyed	392
number of notes destroyed during fiscal year	393

TREASURER—Continued.

Page.

Open accounts,	
with other officers.....	368
Outstanding,	
old demand-notes.....	382
legal-tender notes, new issue.....	382
legal-tender notes, series 1869.....	383
one-year notes of 1863.....	384
two-year notes of 1863.....	384
two-year coupon notes of 1863.....	384
compound-interest notes.....	384
fractional currency.....	585
currency at close of fiscal years.....	386
coin-certificates.....	403, 404
three-per-cent. certificates.....	405
temporary-loan certificates.....	405
certificates of deposit, Act of June 8, 1872.....	405
certificates of indebtedness.....	407
Treasury notes of 1861.....	407
seven-thirty notes.....	408
quarterly-interest checks.....	415
Outstanding Liabilities,	
receipts and payments.....	367
Pacific Railroad,	
repayments.....	364
Patent-Fees,	
receipts from.....	364
Payments, (see, also, Expenditures,)	
by national-bank depositories.....	367
by national banks, through expresses.....	367
by national banks, without expense to the Government.....	367
on account of outstanding liabilities.....	367
on account of Post-Office Department.....	369
by postmasters.....	369
quarterly-interest checks.....	415
of assistant treasurers.....	417
of designated depositories.....	421
Postage,	
appropriated for Post-office Department.....	369
Post-Office Department,	
receipts and expenditures.....	368
balance to credit of.....	369, 370
payments on appropriations for.....	369
Postmasters,	
receipts and payments by.....	369
Premium,	
receipts from sales of coin.....	364
Prize-Captures,	
receipts from.....	364
Proceeds of Government property,	
receipts from.....	364
Profits on Coinage,	
receipts from.....	364
Public Debt,	
expenditures, by warrant.....	363
expenditures, actual.....	364
Public Lands,	
receipts, by warrant.....	363
receipts, actual.....	364
Purchases of Five-Twenty Bonds,	
statement of.....	409
cost of.....	409
Quarterly-interest checks,	
statement of.....	415
Quarterly Salaries,	
expenditures, by warrant.....	363
expenditures, actual.....	365
Receipts,	
falling off of.....	349

	Page.
TREASURER—Continued.	
by warrant.....	363
actual.....	364
conscience-money.....	364, 367
by national-bank depositaries.....	367
from outstanding liabilities.....	367
Post-Office Department.....	368
by postmasters.....	369
of official letters.....	416
of circulating notes of national banks.....	416
of assistant treasurers.....	417
of depositaries.....	421
Redeemed,	
notes of national banks failed and in liquidation.....	374, 393
old demand notes.....	382
legal-tender notes, new issue.....	382
legal-tender notes, series of 1869.....	383
one-year notes of 1863.....	384
two-year notes of 1863.....	384
two-year coupon notes of 1863.....	384
compound-interest notes.....	384
fractional currency.....	385
money and securities during fiscal year.....	390
notes of national banks during year.....	390
coin-certificates.....	394
three-per-cent. certificates.....	405
certificates of deposit, act June 8, 1872.....	406
certificates of indebtedness.....	407
Treasury notes of 1861.....	407
seven-thirty notes.....	407
five-twenty bonds.....	410, 411
loan of 1858.....	413
circulating notes of national banks, statement of, by denominations.....	417
Redemption Account,	
total redemption.....	394
Registered Bonds,	
statistically destroyed during the year.....	399
Rent of Public Buildings,	
receipts from.....	364
Repayments,	
amount of.....	363
receipts, actual.....	364
Reports,	
of Army officers.....	366
of Navy officers.....	366
of civil officers.....	366
Retroactive Salary, (see Back Pay,)	
received on account of.....	364
Revenue,	
miscellaneous.....	364
Sales of property, Act July 17, 1862,	
receipts from.....	364
Semi-annual duty,	
no penalty for non-payment of.....	354
receipts.....	364
receipts, by terms of six months.....	381
Seven-Thirty Notes,	
statement of.....	407
Sinking-fund,	
purchases of bonds for.....	410
total amount purchased.....	410
Statistical Matter,	
destroyed during year.....	398
number of notes destroyed.....	401
Steamboat-Fees, Licenses, &c.,	
receipts from.....	364
Storage, Labor, and Drayage,	
receipts from.....	364

	Page.
TREASURER—Continued.	
Store-keepers' Salaries, receipts from	364
Surveys of Public Lands, receipts from	364
Tax on Seal-skins, receipts from	364
Temporary-Loan Certificates, statement of	405
Three-per-cent. Certificates, statement	405
Transfers of Funds, number and amount of	366
Transfer-Checks, number and amount of	415
Treasurer of the United States, balances to credit	365
open accounts with	368
Treasurer's Office, balances of disbursing-officers	365
receipts on account of Post-Office Department	368
payments on account of Post-Office Department	368
quarterly-interest checks paid	415
employés of	416
salaries paid	416
Treasury, expenditures, by warrant	363
expenditures, actual	365
Treasury-Notes of 1861, statement of	407
Two-Year Notes of 1863, statement of	384
outstanding, 1864 to 1874	388, 389
redeemed during year	390
total destroyed	392
number of notes destroyed during fiscal year	393
Two Year Coupon-Notes of 1863, statement of	384
outstanding, 1864 to 1874	388, 389
redeemed during year	390
number of notes destroyed during fiscal year	393
total destroyed	392
Unauthorized paper money, issue of	353
Unavailable Funds, should be transferred to the books of the Register of the Treasury	357
receipts from	363
total amount of	367
United States Notes, Series of 1869. (See Legal-Tender Notes.)	
United States Bonds, funded loan of 1881, receipts from	364
to secure public deposits	379
held in trust for national banks	379, 380
receipts from, and withdrawals by, national banks	381
receipts from, and withdrawals by, national depositaries	381
statistically destroyed during the year	401
five-twenty bonds purchased	409
conversions	411
redemptions	441
five-twenty bonds retired	412
United States Shares, Act May 8, 1872, receipts from	364
Unsigned notes, of national banks	354
War, repayments, by warrant	363
expenditures, by warrant	363
expenditures, actual	364
repayments, receipts from	364

TREASURER—Continued.

Page.

War, Civil,	
repayment, by warrant	363
Warrants,	
receipts and expenditures by	363
covering, number of	364
pay, number of	364
repay-covering	364
on account of mail-steamship service	369
on account of postage for Post-Office Department	369
on account of deficiencies in the revenues of the Post-Office Department	369
post-office, amount and number of	370

REGISTER OF THE TREASURY	423
Accounts received	425
Bonds issued and canceled	422
Bonds received and on hand	425
Barges, number and tonnage	429
Coupons, received and registered	432
Certificates on accounts issued	432
Drafts registered	432
Expenditures	467
Legislative	467
Senate	467
House of Representatives	467
Congressional Printer	467
Library	467
Botanic Garden	468
Court of Claims	468
Executive	468
State Department	468
foreign intercourse	468
Treasury Department	469
independent treasury	469
Mint	469
Territorial government	470
Coast survey	470
public buildings	470
Treasury, miscellaneous	470
War Department, (civil)	471
Navy Department	472
Post-Office Department	472
Department of Agriculture	472
Department of Justice	472
judicial	472
reliefs	473
customs service	475
marine-hospital service	475
public buildings	475
internal revenue	477
Light-House Establishment	476
Interior (civil)	473
Interior Department	482
War Department	477
Navy Department	486
public debt	488
Expenditures of the Government from 1789 to 1874	492
Five-twenty bonds registered, examined, &c.	429
Fractional currency counted, &c.	429
Fisheries, tonnage employed in	431
Gold-certificates registered	429
Interest coin-checks registered	429
Iron vessels built	431
Legal-tender notes counted, &c.	429
Moneys expended for collecting the revenue from customs	496
National-bank notes counted, &c.	429
Public debt from 1791 to 1874	496
Persons employed in the customs service	499
Receipts and expenditures	434

REGISTER OF THE TREASURY—Continued.

	Page.
Receipts from customs	434
public lands	435
internal revenue	437
consular fees	441
steamboat fees	444
registers' and receivers' fees	445
marine-hospital tax	446
proceeds of Government property	452
labor, drayage, and storage	448
services of United States officers	449
fines, penalties, and forfeitures	449
emolument fees	460
miscellaneous	461-466
public debt	466
Revenues collected from 1789 to 1874	490
Ship-building	430
Sailing-vessels, number and tonnage	512
Steam-vessels, number and tonnage	512
Treasury notes counted, &c.	429
Tonnage, increase of	430
Vessels employed in the whale-fisheries	432
Vessels registered, enrolled, and licensed	511
Vessels built	514
Vessels employed in the cod and mackerel fisheries	513
Vessels built in the United States from 1815 to 1874	516
 BUREAU OF STATISTICS	 517
Annual report of commerce and navigation	523
Clerical force	521
Canada, trade with	520
Coasting trade	529
Compilation	520
Comparative statement of immigration and emigration for seven years	526
Comparative statement of immigration for four years	526
Comparative statement of immigration by countries ethnologically grouped	527
Decline in immigration	525
Defective legislation	527, 529
Destination of exports	530
Division of compilation	520
Division of examination	519
Division of tonnage	520
Exports, domestic, comparative statement of	544
Exports, foreign, comparative statement of	551
Fisheries	529
Immigration, special report on	524
Immigration and navigation	520
Immigration and emigration	529
Immigration and emigration, comparative statement of	526, 527
Imports and exports	533
Imports for fiscal years 1873 and 1874	538
Library	521
List of merchant-vessels	523
Miscellaneous work	521
Monthly reports of commerce and navigation	523
Numbering of vessels, tonnage, &c.	520
Prices of staple articles in New York market in 1874	533
Publications of the Bureau	523
Reduction of the clerical force	521
Report of the Chief of the Bureau of Statistics	519
Statement of domestic breadstuffs exported from certain ports	532
Statement showing the number of clerks, and amount of salaries	522
Statistics of labor	533
Table showing the quantity of Indian corn and petroleum exported to Ireland	531
Tariff legislation, special report on	524
 COMMISSIONER OF INDIAN AFFAIRS	 563

	Page.
SOLICITOR	579
Classification of suits	581
Compromise cases	582
Custom-house bond suits, summary	583
Treasury transcript-suits, summary	584, 585
Post-office suits, summary	586, 587
Fines, penalties, and forfeitures, suits for	588, 589
Collectors of customs and other agents, suits against	590
Miscellaneous suits, summary	591, 592, 593
General summary of suits	594, 595, 596, 597
SUPERINTENDENT OF THE UNITED STATES COAST SURVEY	599
LIGHT-HOUSE BOARD	605
ARCHITECT	723