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U. S. Congress. House. Committee on war claims.

WAR CLAIMS OF CERTAIN STATES AGAINST THE UNITED STATES.

FEBRUARY 28, 1895.—Committed to the Committee of the Whole House on the state of the Union and ordered to be printed.

Mr. HERMANN, from the Committee on War Claims, submitted the following

FAVORABLE REPORT:

[To accompany H. R. 8882.]

The Committee on War Claims, to whom was referred the bill (H. R. 8822) "for the relief of the States of New York, New Jersey, New Hampshire, Pennsylvania, Delaware, Rhode Island, Maine, Massachusetts, Maryland, Michigan, Minnesota, Missouri, Vermont, Virginia, West Virginia, Connecticut, Colorado, California, Illinois, Indiana, Iowa, South Carolina, Kentucky, Kansas, Nebraska, Nevada, Florida, Ohio, Oregon, Washington, Wisconsin, and the cities of New York and Baltimore, and for other purposes," have carefully examined the same and report as follows:

This bill clearly recites its objects by specifically naming the claims against the United States on account of "the costs, charges, and expenses incurred in aiding to maintain the common defense," which the Secretary of the Treasury is authorized to examine and adjust or to reexamine and readjust and report to Congress, or those which he is authorized to pay.

The first class of said claims are those which have not been heretofore paid, or adjusted or examined, and wherein an examination and adjustment and report to Congress by the Secretary of the Treasury is duly authorized, in order to show the amount of money found by him to have been actually expended or paid by, or due to, or the amount of the liabilities assumed by each of said claimants, respectively, and the circumstances under which the same arose.

The second class are those heretofore partially examined and adjusted, and directs the Secretary of the Treasury to reexamine and readjust the same upon the evidence now on file in the Departments, together with such additional or new evidence as may be furnished by the respective claimants, or procured by the Government of the United States, and directs the Secretary of the Treasury to report to Congress for its action thereon such amount as shall be so found due to each of said claimants respectively.

The third class are those which have already been examined, either by the War or by the Treasury Department, or by this committee, or by the proper committee in the Senate, and recommended for payment, and which the Secretary of the Treasury is authorized and directed to pay.

To recite all the facts pertaining to the history of each of these sev-

eral claims would involve too much minutiae and would swell this report into an unnecessarily voluminous document.

Your committee, therefore, attach hereto an appendix, and make the same a part hereof, wherein is recited much of the history of each of these claims, or reference made to the numbers of the executive or miscellaneous documents, or reports of Congressional committees, or other official data, which either recite or refer to the facts and to the history of each of said claims, and the time when, place where, and manner and circumstances under which the same arose.

Your committee, therefore, report for said bill the accompanying substitute and recommend that it do pass.

APPENDIX.

TREASURY DEPARTMENT, *June 21, 1894.*

SIR: In reply to your request of the 29th ultimo for a statement of the war claims of the several States, I have the honor to transmit herewith copy of a report of the Third Auditor, of the 19th instant, together with a detailed statement of the claims of the several States against the United States for the cost, charges, and expenses in aiding to maintain the "common defense" from 1861 to 1865, filed under the act of Congress of July 27, 1861 (12 Stat., p. 276), and acts supplemental thereto, or amendatory thereof.

Respectfully, yours,

S. WIKE, *Acting Secretary.*

HON. BINGER HERMANN, *House of Representatives.*

TREASURY DEPARTMENT, OFFICE OF THE THIRD AUDITOR,
Washington, D. C., June 19, 1894.

SIR: In reply to the communication of Hon. Binger Hermann, House of Representatives, of the 29th ultimo, referred by you to me on the 1st instant for report, I have the honor to inclose a detailed statement of the claims of the several States against the United States for the cost, charges, and expenses in aiding to maintain the "common defense"—war of the rebellion, 1861–1865—filed under the act of Congress of July 27, 1861 (12 Stat., 276) and acts supplemental thereto or amendatory thereof.

The amount disallowed in each case, except claims for refund of interest, is subject to reopening and revision on presentation of new and material evidence, and then only the item or items to which such evidence applies.

Oregon, Nevada, and several other States have presented claims, some of which embrace the rebellion period; but they were filed under act of June 27, 1882 (22 Stat., 111), for reimbursement of amounts in raising volunteer and militia forces in the suppression of Indian hostilities.

On September 21, 1887, the State of California filed a claim against the United States under the various acts of Congress for the relief of States, which was referred to the War Department for examination by a military board. That portion of the claim for expense in the suppression of Indian hostilities under act of June 27, 1882, amounting to \$38,323.74, has been examined, adjusted, and finally closed. The balance of the claim is yet on the files of the War Department, and I have no knowledge as to what portion is for organizing and maintaining home guards or militia, or what portion is for recruiting and paying volunteers for the service of the United States.

Respectfully, yours,

SAMUEL BLACKWELL, *Auditor.*

HON. JOHN G. CARLISLE,
Secretary of the Treasury.

CERTAIN WAR CLAIMS.

Statement accompanying Third Auditor's letter of June 19, 1894, to the Secretary of the Treasury, in relation to the claims of the several States against the United States, for the costs, charges, and expenses in aiding to maintain the "common defense"—war of the Rebellion, 1861-1865—filed under the act of Congress of July 27, 1861 (12 Stats., 276), and acts supplemental thereto, or amendatory thereof.

MAINE.

No. of claim.	Date when filed.	Amount of claim.	Amount allowed and disposed of.	Amount disallowed.		
1	April 25, 1862	\$1,075,274.36	} \$917,539.68	\$226,780.22		
2	July 23, 1862	15,795.25				
3	July 22, 1863	53,250.29				
4	February 25, 1867	157,251.88			103,385.39	53,866.49
5	August 8, 1868	6,728.96			6,728.96	-----
6	June 19, 1882	22,709.30			-----	22,709.30
	Total	1,331,010.04	1,027,654.03	303,356.01		

NEW HAMPSHIRE.

1	April 14, 1862	\$92,046.91	} \$799,443.84	\$80,039.87
2	May 12, 1862	787,436.80		
3	August 19, 1863	440,228.69	136,024.04	a 304,204.65
4	December 20, 1865	29,975.75	19,685.06	10,290.69
5	January 23, 1866	25,877.84	25,577.87	299.97
6	May 10, 1867	7,269.42	5,594.62	1,674.80
7	September 11, 1868	17,823.99	15,353.94	2,470.05
8	January 22, 1869	6,832.02	5,609.69	1,222.33
9	February 26, 1873	5,099.69	4,003.02	1,096.67
	Total	1,412,591.11	1,011,292.08	401,299.03

VERMONT.

1	March 8, 1862	\$623,831.61	\$566,614.30	\$57,217.31
2	April 7, 1862	72,028.02	71,771.12	257.50
3	April 16, 1864	32,402.69	31,207.26	1,195.43
4	May 17, 1867	47,119.96	42,432.13	4,687.83
5	do	18,788.04	b 18,788.04	-----
6	July 11, 1868	46,169.45	46,169.45	-----
7	September 24, 1868	30,077.62	29,166.45	911.17
8	do	6,672.20	6,382.85	289.35
9	do	22,750.00	22,428.53	321.47
10	do	4,065.02	3,755.75	309.27
11	October 3, 1868	876.56	796.69	79.87
12	June 17, 1871	19,892.04	18,271.38	1,620.96
13	February 29, 1872	61.45	61.45	-----
	Total	924,735.26	857,845.10	66,890.16

MASSACHUSETTS.

1	March —, 1862	\$1,316,344.79	\$1,313,378.25	\$2,966.54
2	July 2, 1862	1,848,783.06	1,845,472.35	3,310.71
3	September 22, 1863	199,982.67	195,781.05	4,201.62
4	November 23, 1864	101,492.46	100,726.43	766.03
5	May 1, 1865	35,163.52	35,163.52	-----
6	September 23, 1868	33,498.29	33,482.79	15.50
7	March 9, 1869	216,464.17	212,751.72	3,712.45
8	January 10, 1883	11,754.12	11,754.12	-----
9	June 13, 1883	437,387.39	270,379.25	c 167,008.14
10	October 30, 1884	141,656.56	85,125.54	56,531.02
	Total	4,342,527.03	4,104,015.02	238,512.01

a Bounty.

b St. Albans raid, October 1864.

c Part coast defense.

CERTAIN WAR CLAIMS.

Statement accompanying Third Auditor's letter of June 19, 1894, etc.—Continued.

RHODE ISLAND.

No. of claim.	Date when filed.	Amount of claim.	Amount allowed and disposed of.	Amount disallowed.
1	March 4, 1863	\$594, 271.26	\$589, 614.99	a \$4, 656.27
2	May 18, 1867	155, 252.62	154, 878.95	373.07
3	December 9, 1867	6, 966.18	6, 896.72	69.46
4	September 17, 1868	6, 122.53	6, 012.53	110.00
	Total	762, 611.99	757, 403.19	5, 208.80

CONNECTICUT.

1	March 14, 1862	\$1, 543, 432.92	\$1, 484, 163.46	b \$59, 369.46
2	April 16, 1863	357, 297.72	350, 707.19	9, 590.53
3	May 30, 1865	75, 805.95	71, 701.90	4, 104.05
4	April 25, 1866	22, 216.91	22, 211.57	5.34
5	April 3, 1871	40, 653.19	18, 002.21	12, 650.98
6	April 10, 1871	19, 154.89	19, 135.12	19.77
7	May 29, 1871	67, 442.92	24, 962.50	42, 480.42
8	June 15, 1871	129, 151.44	129, 128.16	23.28
9	May 8, 1872	14, 975.94	14, 975.94	.....
10	April 30, 1879	14, 831.55	9, 399.59	5, 431.96
11	June 24, 1881	6, 071.60	6, 071.60	.....
	Total	2, 291, 135.03	2, 160, 459.24	130, 675.79

NEW YORK.

1	May 22, 1862	\$2, 782, 688.42	\$2, 777, 903.18	c \$172, 576.28
2	July 31, 1862	167, 791.04		
3	December 2, 1867	281, 845.86	267, 945.25	13, 900.61
4	January 2, 1872	364, 107.07	313, 054.83	51, 052.24
5	September 2, 1872	866, 413.13	513, 411.43	353, 001.70
6	December 3, 1873	341, 580.10	115, 461.50	226, 118.60
7	June 30, 1874	197, 537.76	40, 558.31	156, 979.45
8	July 23, 1879	21, 956.11	7, 460.00	14, 496.11
9	June 13, 1883	78, 101.83	64, 729.28	13, 372.55
10	July 2, 1890	9, 066.65	6, 655.55	2, 411.10
11	December 28, 1891	65, 624.24	(d)	.....
12	January 3, 1894	6, 324.24	(e)	.....
	Total	5, 183, 036.45	4, 107, 179.33	1, 003, 908.64

NEW JERSEY.

1	October 14, 1861	\$175, 634.08	\$159, 258.25	\$16, 375.83
2	July 17, 1862	311, 855.37	310, 166.88	1, 688.49
3	July 29, 1862	31, 978.96	31, 975.96	3.00
4	July 29, 1865	33, 129.33	33, 129.33	.....
5	September 5, 1865	2, 094.38	2, 094.38	.....
6	September 15, 1865	602, 002.43	600, 419.63	1, 582.80
7	September 18, 1865	251.25	251.25	.....
8	November 29, 1865	30, 381.25	30, 256.25	125.00
9	November 1, 1866	14, 175.23	14, 171.23	4.00
10	March 5, 1868	93, 944.25	81, 648.54	12, 295.71
11	November 20, 1868	21, 196.44	21, 193.89	2.55
12	June 9, 1870	36, 975.01	34, 541.86	2, 433.15
13	June 13, 1870	6, 906.94	6, 772.34	134.60
14	July 15, 1870	1, 479.72	1, 479.72	.....
15	January 7, 1871	6, 704.50	6, 503.25	201.25
16	June 16, 1871	67, 035.27	64, 940.55	2, 094.72
17	February 15, 1887	2, 637.00	(f)	.....
	Total	1, 438, 381.41	1, 398, 803.31	36, 941.10

a \$2,266.35 interest.

b \$41,363.83 interest.

c The claim of \$131,188.02, interest, is pending in the Supreme Court of the United States on appeal from Court of Claims.

d Is additional claim for interest; no action.

e No action.

f Claim No. 17 withdrawn by State February 17, 1887, and refiled May 4, 1894; no action; awaiting further evidence.

CERTAIN WAR CLAIMS.

Statement accompanying Third Auditor's letter of June 19, 1894, etc.—Continued.

PENNSYLVANIA.

No. of claim.	Date when filed.	Amount of claim.	Amount allowed and disposed of.	Amount disallowed.
1	March 1, 1862	\$1, 182, 997. 22	\$1, 181, 782. 94	\$1, 214. 28
2	June 11, 1862	854, 337. 20	834, 856. 92	19, 480. 28
3	February 20, 1863	81, 084. 91	78, 532. 60	2, 552. 31
4	May 4, 1870	257, 933. 18	216, 301. 14	41, 632. 04
5	June 30, 1870	762, 127. 91	677, 659. 29	84, 468. 62
6	May 25, 1871	33, 737. 77	31, 780. 68	1, 957. 09
7	June 18, 1874	30, 163. 66	27, 657. 07	2, 506. 59
8	June 29, 1874	9, 819. 30	8, 064. 21	1, 755. 09
9	June 30, 1874	100, 780. 49	22, 113. 43	78, 667. 06
10	July 25, 1881	131, 239. 25	94, 569. 15	36, 670. 10
11	November 20, 1882	75, 726. 10	33, 766. 58	41, 959. 52
12	April 21, 1884	14, 018. 14	4, 378. 30	9, 639. 84
13	December 5, 1885	4, 921. 04	3, 949. 53	971. 51
14	February 2, 1887	1, 300. 46	1, 001. 39	299. 07
15	April 18, 1889	14, 356. 39	7, 546. 83	6, 809. 56
16	December 5, 1892	a 14, 431. 80	895. 65	13, 536. 15
	Total	3, 568, 974. 82	3, 224, 855. 71	344, 119. 11

DELAWARE.

1	July 27, 1864	\$3, 019. 20	\$3, 019. 20	.....
2	May 1, 1877	75, 166. 62	28, 969. 76	\$46, 196. 87
	Total	78, 185. 83	31, 988. 96	46, 196. 87

MARYLAND.

1	January 3, 1866	\$23, 979. 72	\$16, 692. 05	\$7, 287. 67
2	May 8, 1872	10, 996. 77	1, 703. 21	9, 293. 56
3	April 30, 1874	78, 812. 60	66, 523. 74	12, 288. 86
4	September 11, 1876	65, 337. 40	51, 362. 64	13, 974. 76
	Total	179, 126. 49	136, 281. 64	42, 844. 85

VIRGINIA.

1	March 17, 1862	\$42, 182. 01	\$40, 072. 31	\$2, 109. 70
2	October 16, 1865	11, 930. 46	8, 397. 66	3, 532. 80
	Total	54, 112. 47	48, 469. 97	5, 642. 50

WEST VIRGINIA.

1	January 13, 1868	\$456, 879. 03	\$456, 658. 03	\$221. 00
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KENTUCKY.

1	March 17, 1862	\$753, 752. 47	\$752, 888. 44	\$864. 03
2	March 21, 1862	34, 457. 00	31, 860. 55	2, 596. 45
3	August 4, 1862	340, 478. 63	332, 408. 58	8, 070. 05
4	March 19, 1863	671, 257. 05	648, 441. 48	22, 815. 57
5	November, 1863	304, 638. 46	296, 344. 49	8, 293. 97
6	September 16, 1864	319, 738. 90	312, 536. 09	7, 252. 81
7	March 27, 1865	47. 00	.....	47. 00
8	August 8, 1866	193, 697. 71	187, 888. 54	5, 809. 17
9	do	132, 451. 01	123, 015. 35	8, 835. 66
10	September 1, 1866	582, 632. 43	579, 454. 28	3, 238. 15
11	March 26, 1867	226, 842. 96	199, 871. 75	26, 971. 21
12	February 10, 1873	70, 260. 75	56, 001. 17	14, 259. 58
14	December 28, 1877	190, 650. 00	.....	190, 650. 00
15	January 23, 1879	973, 701. 62	.....	b 973, 701. 62
	Total	4, 794, 715. 99	3, 521, 310. 72	1, 273, 405. 27

No. 13 omitted; not rebellion war claim; canal toll case, Green and Barren rivers.

a Pending in Second Comptroller's Office

b Interest.

CERTAIN WAR CLAIMS.

Statement accompanying Third Auditor's letter of June 19, 1894, etc.—Continued.

OHIO.

No. of claim.	Date when filed.	Amount of claim.	Amount allowed and disposed of.	Amount disallowed.
1	November 21, 1861	\$29,980.01	\$25,490.72	\$4,489.29
2	June 21, 1862	1,702,440.79	1,690,179.43	3,261.36
3	September 26, 1862	88,709.22	59,857.10	28,852.12
4	December 27, 1862	358,413.14	356,617.50	1,795.64
5	August 18, 1863	60,904.41	53,032.30	7,871.11
6	November 28, 1863	4,648.77	4,648.77	.....
7	February 13, 1866	155,890.36	153,150.88	2,739.48
8	July 19, 1867	22,556.57	22,341.60	214.97
9	September 19, 1867	a 274,924.44	266,282.78	8,641.66
10	November 27, 1867	28,259.55	28,259.55	.....
11	January 2, 1868	51,649.28	49,757.95	1,891.33
12	May 3, 1869	247,558.08	204,861.01	42,697.07
13	November 29, 1869	39,064.71	39,032.11	32.60
14	May 4, 1870	13,716.94	9,267.61	4,449.33
15	February 6, 1871	2,503.28	2,450.68	52.60
15 ^b	August 3, 1864	59,449.67	57,368.77	2,080.90
16	May 8, 1871	50,928.78	41,156.09	9,772.69
17	June 8, 1871	17,305.67	16,412.23	893.44
18	June 24, 1872	49,512.79	38,644.20	10,868.59
19	August 11, 1873	36,216.72	32,694.21	36,012.51
20	July 6, 1875	89,981.67	88,127.62	1,854.05
21	January 13, 1881	53,087.44	22,977.82	30,109.62
22	May 11, 1881	452,247.89	.....	b 452,247.89
23	June 12, 1883	4,519.26	2,856.60	1,662.66
24	.....do	19,678.68	15,594.78	4,083.90
25	September 19, 1883	30,426.72	30,321.22	105.50
26	October 25, 1886	21,809.96	.....	21,809.96
27	July 26, 1890	5,779.51	2,557.70	3,221.81
28	October 2, 1890	2,531.83	2,519.33	12.50
	Total	3,974,606.14	3,325,371.56	649,324.58

MICHIGAN.

1	April —, 1862	\$570,839.13	\$562,945.59	\$7,893.54
2	July 28, 1862	62,153.16	61,455.62	697.54
3	September 29, 1865	90,326.13	75,471.51	14,854.62
4	April 23, 1868	19,174.76	19,139.91	34.85
5	October 8, 1868	30,531.70	24,707.69	5,824.01
6	February 14, 1870	59,993.00	59,688.00	305.00
7	April 27, 1877	1,579.42	347.60	1,231.82
8	October 20, 1880	4,596.75	1,675.56	2,921.19
9	June 11, 1883	364,574.27	43,845.95	c 320,728.32
	Total	1,203,768.32	849,277.43	354,490.89

ILLINOIS.

1	March 1, 1862	\$2,991,559.58	} \$3,779,187.76	\$24,262.13
2	June 9, 1862	544,145.70		
3	June 23, 1862	237,994.44		
4	September 2, 1862	29,750.17	} 52,812.13	3,090.06
5	December 19, 1865	55,902.19		
6	October 14, 1867	} 693,091.92	197,874.85	d 495,217.07
7	June 14, 1869			
	June 14, 1869	21,854.51	17,896.32	3,958.19
	Total	4,574,298.51	4,047,771.06	526,527.45

a Expenses; Morgan raid.
b Interest.

c \$320,488.32 interest.
d \$433,112.03 interest and discount.

CERTAIN WAR CLAIMS.

Statement accompanying Third Auditor's letter of June 19, 1894, etc.—Continued.

WISCONSIN.

No. of claim.	Date when filed.	Amount of claim.	Amount allowed and disposed of.	Amount disallowed.
1	February 26, 1862	\$215,962.03	} \$1,070,890.94	\$70,902.87
2	May 19, 1862	133,245.89		
3	June 12, 1862	97,080.83		
4	Do	171,820.10		
5	July 9, 1862	253,010.08		
6	September 2, 1862	173,133.91		
7	April 28, 1863	37,246.65		
8	December 9, 1863	27,215.87		
9	April 30, 1866	33,078.45		
	Total	1,141,793.81	1,070,890.94	70,902.87

INDIANA.

1	August 2, 1861	\$1,053,689.51	\$950,460.54	\$103,228.97
2	March 20, 1862	46,379.56	36,701.18	9,678.38
3	July 23, 1862	514,740.05	442,887.16	71,852.89
5	February 27, 1865	103,877.63	83,492.51	20,385.12
6	July 10, 1865	372,730.39	275,560.68	97,169.71
7	December 17, 1866	178,680.04	99,059.91	79,620.13
8	June 8, 1868	606,979.41	.....	a 606,979.41
9	Do	1,331.42	.....	1,331.42
10	November 14, 1868	125,721.80	62,399.65	63,322.15
11	October 8, 1869	6481,178.24	474,497.10	6,681.14
	Total	3,485,308.05	2,425,058.73	1,060,249.32

No. 4 withdrawn.

MINNESOTA.

1	July 19, 1862	\$17,821.16	\$16,291.84	\$1,529.32
2	March 18, 1863	3,938.86	3,684.99	253.87
3	July 28, 1864	3,373.15	3,373.15	.....
4	December 14, 1866	751.51	467.70	283.81
5	do	3,911.14	3,761.14	150.00
6	do	11,618.11	11,503.61	114.50
7	April 6, 1868	32,678.97	32,178.47	500.50
	Total	74,092.90	71,260.90	2,832.00

IOWA.

1	February—1862	\$30,824.51	\$30,824.51	.....
2	April 15, 1863	50,287.90	} 593,084.89	\$23,654.38
3	May 21, 1863	566,451.37		
4	November 26, 1867	18,988.84	18,988.84	.....
5	January 7, 1869	166,574.51	157,842.10	8,732.41
6	April 24, 1869	229,848.23	229,227.39	20.84
7	December 14, 1869	27,779.42	27,493.01	286.41
8	January 10, 1874	3,759.16	3,759.16	.....
9	June 20, 1890	789.15	633.94	155.21
	Total	1,093,303.09	1,062,453.84	32,849.25

MISSOURI.

1	January 10, 1867	\$17,236,978.34	\$7,220,827.33	\$16,151.01
3	December 21, 1874	c 2,382,132.67	.....	.....
4	April 5, 1880	438,351.72	234,594.10	203,757.62
5	May 29, 1890	996.37	9 6.37	.....
	Total	10,058,459.10	7,456,417.80	219,908.63

Claim No. 2 merged into No. 4.

a Interest and discount.

b Expenses Morgan raid.

c No authority to settle.

CERTAIN WAR CLAIMS.

Statement accompanying Third Auditor's letter of June 19, 1894, etc.—Continued.

NEBRASKA.

No. of claim.	Date when filed.	Amount of claim.	Amount allowed and disposed of.	Amount disallowed.
2	September 7, 1868.....	\$122.09	.....	\$122.09

No. 1, war claim for expenses in suppressing Indian hostilities in the year 1864.

KANSAS.

1	April 18, 1862.....	\$12,351.04	\$12,301.22	\$49.82
2	August 2, 1872.....	337,054.38	<i>a</i> 337,054.38	.....
3	January 24, 1878.....	470,726.15	369,926.02	100,800.13
Total.....		820,131.57	719,281.62	100,849.95

OREGON.

2	August 21, 1884.....	\$390,820.10	<i>b</i> \$390,820.10
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a Repelling raid of General Price in 1864. *b* Of the amount disallowed \$132,183.29 is interest.

RECAPITULATION.

State.	No. of claims.	Amount of claims filed.	Amount allowed and disposed of.	Amount suspended and disallowed.	Interest and discount.
Maine.....	6	\$1,331,010.04	\$1,027,654.03	\$303,356.01	.....
New Hampshire.....	9	1,412,591.11	1,011,292.08	401,299.03	.....
Vermont.....	13	924,735.26	857,845.10	66,890.16	.....
Massachusetts.....	10	4,342,527.03	4,104,015.02	238,512.01	.....
Rhode Island.....	4	762,611.99	757,403.19	5,208.80	\$2,266.35
Connecticut.....	11	2,291,135.03	2,160,459.24	130,675.79	41,363.83
New York.....	12	5,183,036.45	4,107,179.33	1,003,908.64	196,812.26
New Jersey.....	17	1,438,381.41	1,398,803.31	36,941.10	.....
Pennsylvania.....	16	3,568,974.82	3,224,855.71	344,119.11	.....
Delaware.....	2	78,185.83	31,988.96	46,196.87	.....
Maryland.....	4	179,126.49	136,281.64	42,844.85	.....
Virginia.....	2	54,112.47	48,469.97	5,642.50	.....
West Virginia.....	1	456,879.03	456,658.03	221.00	.....
Kentucky.....	15	4,794,715.99	3,521,310.72	1,273,405.27	973,701.62
Ohio.....	29	3,974,696.14	3,325,371.56	649,324.58	452,247.89
Michigan.....	9	1,203,768.32	849,277.43	354,490.89	320,488.32
Illinois.....	7	4,574,298.51	4,047,771.06	526,527.45	433,112.03
Wisconsin.....	9	1,141,793.81	1,070,890.94	70,902.87	.....
Indiana.....	10	3,485,308.05	2,425,058.73	1,060,249.32	606,979.41
Minnesota.....	7	74,092.90	71,260.90	2,832.00	.....
Iowa.....	9	1,095,303.09	1,062,453.84	32,849.25	.....
Missouri.....	4	10,058,459.10	7,456,417.80	219,908.63	.....
Nebraska.....	1	122.09	.....	122.09	.....
Kansas.....	3	820,131.57	719,281.62	100,849.95	.....
Oregon.....	1	390,820.10	.....	390,820.10	132,183.29
Total.....	211	53,636,816.63	43,872,000.21	7,308,098.27	3,159,155.00

Amount of claims allowed and disposed of.....	\$43,872,000.21
Amount of claims suspended and disallowed.....	7,308,098.27
Amount of claims—no action.....	2,456,718.15
Amount of claims filed.....	53,636,816.63

ACTS OF CONGRESS TO INDEMNIFY THE STATES FOR EXPENSES
INCURRED BY THEM IN DEFENSE OF THE UNITED STATES.

[12 Stat. L., p. 255.]

AN ACT to refund and remit the duties on arms imported by States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to refund and remit the duties and imposts on all arms imported into the United States since the first day of May last, or which may be imported before the first day of January next, by or for the account of any State: *Provided,* The Secretary of the Treasury shall be satisfied that the said arms are intended in good faith, for the use of the troops of any State which is, or may be, engaged in aiding to suppress the insurrection now existing against the United States.

Approved, July 10, 1861.

[12 Stat. L., p. 255.]

AN ACT to provide for the payment of the militia and volunteers called into the service of the United States from the time they were called into service to the thirtieth day of June, eighteen hundred and sixty-one.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there be, and hereby is, appropriated, out of any money in the Treasury not otherwise appropriated, the sum of five millions seven hundred and sixty thousand dollars, or so much thereof as may be necessary, to enable the Government to pay the militia and volunteers called into service of the United States, being an additional amount required for the fiscal year ending June thirtieth, eighteen hundred and sixty-one.

Approved, July 13, 1861.

[12 Stat. L., p. 274.]

AN ACT for the relief of the Ohio and other volunteers.

Whereas the War Department has decided that the term of service of the ninety days' volunteers, called out under the act of seventeen hundred and ninety-five, commenced only on the day when they were actually sworn into the service of the United States; and whereas the troops now in service of the United States from the State of Ohio were not sworn into said service until some days after their organization and acceptance as companies by the governor of said State, and that for such period, under existing laws, no payment can be made: Therefore,

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the proper disbursing officer compute and pay to the said volunteers compensation from the day of their organization and acceptance as companies by the governor of the State of Ohio, as aforesaid, until the expiration of their term of service.

SEC. 2. *And be it further enacted,* That where the militia of other States are situated similarly with those of Ohio, the War Department pay them according to the provisions of the foregoing section.

Approved, July 24, 1861.

[12 Stat. L., p. 274.]

AN ACT to refund duties on arms imported by States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and is hereby, authorized to refund, out of any money in the Treasury not otherwise appropriated, the duties paid on arms imported by States, under the conditions and subject to the limitation of the act approved the tenth day of July, eighteen hundred and sixty-one, entitled "An act to refund and remit the duties on arms imported by States."

Approved, July 25, 1861.

[12 Stat. L., p. 375.]

AN ACT in addition to an act to refund and remit the duties on arms imported by States, approved July ten, eighteen hundred and sixty-one.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the authority given to the Secretary of the Treasury to refund and remit the duties and imposts on all arms imported into the United States by or for the account of any State as provided in the act to which this is an addition shall extend to arms for which orders or contracts were made prior to the first day

of January, eighteen hundred and sixty-two: *Provided*, That said Secretary shall have satisfactory proofs exhibited to him that the said arms were actually purchased in a foreign country for account of a State, and that the price paid for the same by the State was only the first cost, and the usual and customary charges attending the purchase and importation of the same, exclusive of duty.

Approved, April 2, 1862.

[12 Stat. L., p. 264.]

[Extract from an act making additional appropriations for the support of the Army for the fiscal year ending June thirtieth, eighteen hundred and sixty-two, and so forth.]

For amount required to refund to the States expenses incurred on account of volunteers called into the field, ten million dollars.

Approved, July 17, 1861.

[12 Stat. L., p. 276.]

AN ACT to indemnify the States for expenses incurred by them in defence of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, directed, out of any money in the Treasury not otherwise appropriated, to pay to the governor of any State, or to his duly authorized agents, the costs, charges, and expenses properly incurred by such State for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting its troops employed in aiding to suppress the present insurrection against the United States, to be settled upon proper vouchers, to be filed and passed upon by the proper accounting officers of the Treasury.

Approved, July 27, 1861.

[12 Stat. L., p. 615.]

A RESOLUTION declaratory of the intent and meaning of a certain act therein named.

Whereas doubts have arisen as to the true intent and meaning of act numbered eighteen, entitled "An act to indemnify the States for expenses incurred by them in defence of the United States," approved July twenty-seven, eighteen hundred and sixty-one:

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the said act shall be construed to apply to expenses incurred as well after as before the date of the approval thereof.

Approved, March 8, 1862.

[12 Stat. L., p. 616.]

A RESOLUTION to authorize the Secretary of War to accept moneys appropriated by any State for the payment of its volunteers, and to apply the same as directed by such State.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That if any State during the present rebellion shall make any appropriation to pay the volunteers of that State, the Secretary of War is hereby authorized to accept the same, and cause it to be applied by the paymaster-general to the payments designated by the legislative act making the appropriation, in the same manner as if appropriated by act of Congress; and also to make any regulations that may be necessary for the disbursement and proper application of such funds to the specific purpose for which they may be appropriated by the several States.

Approved, March 19, 1862.

Schedule of private acts relating to State war claims (war of 1861-1865).

State.	Date of act.	Statute and page.
Pennsylvania	Apr. 12, 1886*	14 Stat., 32.
Missouri	Apr. 17, 1866	14 Stat., 38.
West Virginia	June 21, 1866	14 Stat., 68.
Vermont	June 23, 1866	14 Stat., 361.
Iowa	July 25, 1866†	14 Stat., 247.
Indiana and Ohio	Mar. 29, 1867‡	15 Stat., 9.
Colorado	July 25, 1868	15 Stat., 175.
Iowa	Mar. 3, 1869	15 Stat., 310.
Kentucky	June 8, 1872	17 Stat., 346.
Connecticut	do	17 Stat., 343.
Connecticut	Mar. 3, 1873	17 Stat., 605.
Delaware and Maryland	Mar. 3, 1875	18 Stat., 390.
Missouri	Jan. 27, 1879	20 Stat., 266.
Kentucky	Mar. 3, 1881	21 Stat., 513.
Massachusetts	July 7, 1884	23 Stat., 204.
Missouri	Apr. 19, 1890	26 Stat., 57.

* Examined and settled by Secretary of War.

† Included authority to examine and report upon claims of the State for raising troops to defend the State against bushwhackers and Indians.

‡ Expenses "Morgan raid."

NOTE.—By act approved April 12, 1866, entitled "An act to reimburse the State of Pennsylvania for moneys advanced Government for war purposes," \$800,000 was appropriated to supply a deficiency in paying the Army under the act of March 14, 1864, and to reimburse the State of Pennsylvania for money expended for payment of militia in the service of the United States.

The act approved June 20, 1878, "making appropriations for sundry civil expenses of the Government for the year ending June 30, 1879, and for other purposes," contains the following clause:

"Refunding to States expenses incurred in raising volunteers: To indemnify the States for expenses incurred by them in enrolling, equipping, and transporting troops for the defense of the United States during the late insurrection, to wit: For the State of New York, \$82,736.78; for the State of Pennsylvania, \$29,527.23; in all, \$112,264.01."

By act approved April 17, 1866, the President was authorized, by and with the advice and consent of the Senate, to appoint three commissioners to ascertain the amount of moneys expended by the State of Missouri in enrolling, equipping, subsisting, and paying such State forces as had been called into the service in said State since 24th of August, 1861, to act in concert with the United States forces in suppressing the rebellion. Said commissioners were required to proceed, subject to regulations to be prescribed by the Secretary of War, at once to examine all items of expense made by said State for the purpose, subject to certain conditions and limitations mentioned, but no allowance was authorized to be made for any troops which did not perform actual military service in full concert and cooperation with the authorities of the United States, and subject to their orders.

By act approved June 8, 1872, the Secretary of the Treasury was directed to cause to be examined, settled, and paid any proper claims of the State of Kentucky for money expended in enrolling, equipping, subsisting, and paying State forces of Kentucky called into service in said State after August 24, 1861, to act in concert with the United States forces in suppressing the rebellion, settlement to be made upon the principles and conditions and under the limitations provided in the act of Congress approved April 17, 1866, to reimburse the State of Missouri for moneys expended for like purposes.

Special acts providing for rebellion or Indian war claims, 1861-1882, and for Indian war claims and Mexican invasion claims, 1865-1882.

States.	Date.	Volume.	Page.
California	June 27, 1882 Aug. 4, 1886	22 U. S. Stats	111
Oregon		24 U. S. Stats	217
Nevada	do	24 U. S. Stats	217
Texas	do	24 U. S. Stats	217
Colorado	do	24 U. S. Stats	217
Kansas	do	24 U. S. Stats	217
Nebraska	do	24 U. S. Stats	217
Washington	do	24 U. S. Stats	217

Statement of number of men called for by the President of the United States and number furnished by each State, Territory, and District of Columbia from April 15, 1861, to close of war of the rebellion.

States, etc.	Call of April 15, 1861, for 75,000 militia for 3 months.		Call of May 3, 1861 (confirmed by act approved August 6, 1861), and under acts approved July 22 and 25, 1861, for 500,000 men.					Total.
	Quota.	Men furnished.	Quota.	Men furnished for—				
				6 months.	1 year.	2 years.	3 years.	
Maine	780	771	17,560				18,104	18,104
New Hampshire	780	779	9,234				8,338	8,338
Vermont	780	782	8,950				9,508	9,508
Massachusetts	1,560	3,736	34,868				32,177	32,177
Rhode Island	780	3,147	4,955				6,286	6,286
Connecticut	780	2,402	13,057				10,865	10,865
New York	13,289	13,906	109,056			30,950	89,281	120,231
New Jersey	3,123	3,123	19,152				11,523	11,523
Pennsylvania	12,500	20,175	82,825				85,160	85,160
Delaware	780	775	3,145				1,826	1,826
Maryland	3,123		15,578				9,355	9,355
West Virginia	2,340	900	8,497				12,757	12,757
District of Columbia		4,720	1,627				1,795	1,795
Ohio	10,153	12,357	67,365		863		83,253	84,116
Indiana	4,683	4,686	38,832		1,698		59,643	61,341
Illinois	4,688	4,820	47,785				81,952	81,952
Michigan	780	781	21,357				23,546	23,546
Wisconsin	780	817	21,753				25,499	25,499
Minnesota	780	930	4,899		1,167		5,770	6,937
Iowa	780	968	19,316				21,987	21,987
Missouri	3,123	10,591	31,544	2,715	199		22,324	25,238
Kentucky	3,123		27,237		5,129		29,966	35,095
Kansas		650	3,235				6,953	6,953
Tennessee	1,560							
Arkansas	780							
North Carolina	1,560							
Nebraska					91			91
Total	73,391	91,816	611,827	2,715	9,147	30,950	657,868	700,680

States, etc.	Men furnished in May and June, 1862, by special authority, for 3 months (no quotas).	Call of July 2, 1862, for 300,000 men for 3 years.		Call of August 4, 1862, for 300,000 militia for 9 months.		Men furnished under President's proclamation of June 15, 1863, for militia for 6 months (no quotas).	
		Quota.	Men furnished.	Quota.	Men furnished.		
Maine		9,609	6,644	9,609	7,620		
New Hampshire		5,053	6,390	5,053	1,736		
Vermont		4,898	4,369	4,898	4,781		
Massachusetts		19,080	16,519	19,080	16,685	103	
Rhode Island		2,712	2,742	2,712	2,059		
Connecticut		7,145	9,195	7,145	5,602		
New York	8,588	59,705	78,904	59,705	1,781		
New Jersey		10,478	5,499	10,478	10,787		
Pennsylvania		45,321	30,891	45,321	32,215	3,708	
Delaware		1,720	2,508	1,720	1,799		
Maryland		8,532	3,586	8,532		1,615	
West Virginia		4,650	4,925	4,650		1,148	
District of Columbia		890	1,167	890			
Ohio		36,858	58,325	36,858		2,730	
Indiana	1,723	21,250	30,359	21,250	337	3,767	
Illinois	4,696	26,148	58,689	26,148			
Michigan		11,686	17,656	11,686			
Wisconsin		11,964	14,472	11,904	958		
Minnesota		2,681	4,626	2,681			
Iowa		10,570	24,438	10,570			
Missouri		17,269	28,324	17,269		a 3,284	
Kentucky		14,905	6,463	14,905			
Kansas		1,771	2,936	1,771			
Nebraska			1,838	1,228			
Total		15,007	334,835	421,465	334,835	87,588	16,361

a Furnished in November, 1864.

Statement of number of men called for by the President of the United States, etc.—Cont'd.

States, etc.	Calls of October 17, 1863 (which embraces men raised by draft of 1863), and February 1, 1864, for 500,000 men for 3 years.				Call of March 14, 1864, for 200,000 men for 3 years.			
	Quota.	Men furnished.	Paid commutation.	Total.	Quota.	Men furnished.	Paid commutation.	Total.
Maine.....	11,803	11,958	1,986	13,944	4,721	7,042	.....	7,042
New Hampshire.....	6,469	6,406	571	6,977	2,588	2,844	121	2,965
Vermont.....	5,751	6,726	1,885	8,611	2,300	1,601	89	1,690
Massachusetts.....	26,597	17,711	3,703	21,414	10,639	17,322	1,615	18,937
Rhode Island.....	3,469	3,223	463	3,686	1,388	1,906	.....	1,906
Connecticut.....	7,919	10,326	1,513	11,839	3,168	5,294	.....	5,294
New York.....	81,993	59,839	15,912	75,751	32,794	41,940	2,267	44,207
New Jersey.....	16,759	9,187	.....	9,187	6,704	9,550	4,170	13,720
Pennsylvania.....	64,097	36,723	17,672	54,395	25,993	35,036	10,046	45,082
Delaware.....	2,463	2,138	435	2,573	985	652	951	1,603
Maryland.....	10,794	6,244	1,106	7,350	4,317	9,365	2,528	11,903
West Virginia.....	5,127	3,988	.....	3,988	2,051	3,857	.....	3,857
District of Columbia.....	4,256	4,570	318	4,888	1,702	1,142	.....	1,142
Ohio.....	51,465	32,809	.....	32,809	20,595	31,193	6,290	37,483
Indiana.....	32,521	23,023	.....	23,023	13,008	14,862	.....	14,862
Illinois.....	46,309	28,818	.....	28,818	18,524	25,055	.....	25,055
Michigan.....	19,553	17,086	1,644	19,330	7,821	7,344	323	7,667
Wisconsin.....	19,852	10,389	5,080	15,469	7,941	10,314	.....	10,314
Minnesota.....	5,451	3,054	.....	3,054	2,180	2,469	1,027	3,496
Iowa.....	16,097	8,292	.....	8,292	6,439	11,579	.....	11,579
Missouri.....	9,813	3,823	.....	3,823	.....	10,137	.....	10,137
Kentucky.....	14,471	4,785	.....	4,785	5,789	6,488	3,241	9,689
Kansas.....	3,523	5,374	.....	5,374	1,409	2,563	.....	2,563
Total.....	467,434	317,022	52,288	369,380	186,981	259,515	32,678	292,193

States, etc.	Militia for 100 days, mustered into service between April 23 and July 18, 1864.		Call of July 18, 1864, for 500,000 men (reduced by excess of credits on previous calls).						
	Quota.	Men furnished.	Quota.	Men furnished for—					Total.
				1 year.	2 years.	3 years.	4 years.	Paid commutation.	
Maine.....	.....	11,116	8,320	.....	.....	2,590	1	11	11,053
New Hampshire.....	b 167	4,648	1,921	25	4,027	.....	.....	.....	5,973
Vermont.....	.....	2,665	1,861	18	2,081	.....	11	.....	3,971
Massachusetts.....	4,000	21,965	6,990	108	24,641	.....	.....	.....	31,739
Rhode Island.....	.....	1,423	1,223	196	.....	.....	.....	.....	2,310
Connecticut.....	.....	5,583	493	20	10,318	.....	24	2	10,857
New York.....	12,000	77,539	45,089	2,128	36,547	.....	74	5	83,843
New Jersey.....	.....	14,431	9,587	1,184	4,337	.....	.....	11	15,119
Pennsylvania.....	12,000	49,993	44,489	433	10,416	.....	198	171	55,707
Delaware.....	.....	2,184	1,558	9	593	.....	15	.....	2,175
Maryland.....	.....	10,947	6,198	246	3,727	.....	64	31	10,266
West Virginia.....	.....	2,717	1,726	28	202	.....	.....	.....	1,956
District of Columbia.....	.....	2,386	979	59	937	.....	343	19	2,337
Ohio.....	30,000	27,001	25,431	748	4,644	.....	.....	176	30,999
Indiana.....	20,000	7,197	25,662	18,099	597	7,158	.....	690	26,544
Illinois.....	20,000	11,328	21,997	12,558	535	2,323	.....	49	15,465
Michigan.....	.....	12,098	5,960	57	6,492	.....	.....	23	12,532
Wisconsin.....	5,000	2,134	17,590	10,905	86	5,832	.....	16	16,839
Minnesota.....	.....	4,018	2,791	205	239	.....	.....	3	3,238
Iowa.....	10,000	3,901	5,749	3,995	60	168	.....	67	4,290
Missouri.....	.....	25,569	7,782	1,295	14,430	.....	.....	.....	23,507
Kentucky.....	.....	9,871	5,060	169	10,137	.....	.....	24	15,390
Kansas.....	.....	441	29	3	319	.....	.....	.....	351
Total.....	113,000	83,612	357,152	223,044	8,340	153,049	730	1,298	386,461

a Includes militia furnished for six months, 5,679; for nine months, 2,311; for one year, 1,954—credited as 2,174 three-years' men.

b Furnished for three months.

Statement of number of men called for by the President of the United States, etc.—Cont'd.

States, etc.	Call of December 19, 1864, for 300,000 men.						Total.
	Quota.	Men furnished for—				Paid com- mutation.	
		1 year.	2 years.	3 years.	4 years.		
Maine.....	8,389	4,898	141	1,884	3	10	6,936
New Hampshire.....	2,072	492	9	775	28		1,304
Vermont.....	1,832	962	29	550	9		1,550
Massachusetts.....	1,306	1,535	43	2,349	2		3,229
Rhode Island.....	1,459	739	92	732			1,563
Connecticut.....		34	7	1,282	2		1,325
New York.....	61,076	9,150	1,645	23,321	67	13	34,196
New Jersey.....	11,695	6,511	1,075	3,527	155	15	11,283
Pennsylvania.....	46,437	26,666	204	3,903	44	282	31,099
Delaware.....		938	876	5	30		411
Maryland.....	9,142	3,236	430	1,275		3	4,944
West Virginia.....	4,431	2,114	8	415			2,537
District of Columbia.....	2,222	692	12	116	2		823
Ohio.....	26,027	21,712	641	2,214		13	24,580
Indiana.....	22,582	20,642	243	2,329		94	23,308
Illinois.....	32,902	25,940	356	2,022		6	28,324
Michigan.....	10,026	6,767	41	1,034		18	7,860
Wisconsin.....	12,356	9,666	15	240		1	9,922
Minnesota.....	3,636	2,689	12	68		2	2,771
Iowa.....		772	15	67			854
Missouri.....	13,984	3,161	44	1,002			4,207
Kentucky.....	10,481	1,987	7	5,609			7,603
Kansas.....	1,222	622	36	223		2	883
Total.....	284,215	151,363	5,110	54,967	312	460	212,212

States, etc.	Volunteers and militia furnished at various times for—							Total.	
	60 days.	3 months.	100 days.	4 months.	6 months.	8 months.	1 year.		
Tennessee.....			739				6,039	24,314	31,092
Arkansas.....					374		213	7,702	8,289
North Carolina.....								3,156	3,156
California.....								15,725	15,725
Nevada.....								1,080	1,080
Oregon.....				42				1,768	1,810
Washington.....								964	964
Colorado.....			1,156		186			3,561	4,903
Dakota.....								206	206
New Mexico.....		1,593			803			4,165	6,561
Alabama.....							1,447	1,129	2,576
Florida.....								1,290	1,290
Louisiana.....	296					373		4,555	5,224
Mississippi.....								545	545
Texas.....							499	1,466	1,965
Indian Nation.....								3,530	3,530
Colored troops <i>a</i>	1,749							91,692	93,441
Total.....	2,045	1,593	1,895	42	1,363	373	8,198	166,848	182,357

a Colored troops organized at various stations in the States in rebellion, embracing all not specifically credited to States, and which can not be so assigned.

Statement of number of men called for by the President of the United States, etc.—Cont'd.

States, etc.	Aggregate.				Aggregate reduced to a three-years' standard.
	Quota.	Men furnished.	Paid commutation.	Total.	
Maine.....	73,587	70,107	2,007	72,114	56,776
New Hampshire.....	35,897	33,937	692	34,629	30,849
Vermont.....	32,074	33,288	1,974	35,262	29,068
Massachusetts.....	139,085	146,730	5,318	152,048	124,104
Rhode Island.....	18,898	23,236	463	23,699	17,866
Connecticut.....	44,797	55,864	1,515	57,379	50,623
New York.....	507,148	448,850	18,197	467,047	392,270
New Jersey.....	92,820	76,814	4,196	81,010	57,908
Pennsylvania.....	385,369	337,936	28,171	366,107	265,517
Delaware.....	13,985	12,284	1,386	13,670	10,322
Maryland.....	70,965	46,638	3,678	50,316	41,275
West Virginia.....	34,463	32,068	.....	32,068	27,714
District of Columbia.....	13,973	16,534	338	16,872	11,506
Ohio.....	306,322	313,180	6,479	319,659	240,514
Indiana.....	199,788	196,363	784	197,147	153,576
Illinois.....	244,496	259,092	55	259,147	214,133
Michigan.....	95,007	87,364	2,008	89,372	80,111
Wisconsin.....	109,080	91,327	5,097	96,424	79,260
Minnesota.....	26,326	24,020	1,032	25,052	19,693
Iowa.....	79,521	76,242	67	76,309	68,630
Missouri.....	122,496	109,111	.....	109,111	86,530
Kentucky.....	100,782	75,760	3,265	79,025	70,832
Kansas.....	12,931	20,149	2	20,151	18,706
Tennessee.....	1,560	31,092	.....	31,092	26,394
Arkansas.....	780	8,289	.....	8,289	7,836
North Carolina.....	1,560	3,156	.....	3,156	3,156
California.....	.....	15,725	.....	15,725	15,725
Nevada.....	.....	1,080	.....	1,080	1,080
Oregon.....	.....	1,810	.....	1,810	1,673
Washington.....	.....	964	.....	964	964
Nebraska.....	.....	3,157	.....	3,157	2,175
Colorado.....	.....	4,903	.....	4,903	3,697
Dakota.....	.....	206	.....	206	206
New Mexico.....	.....	6,561	.....	6,561	4,432
Alabama.....	.....	2,576	.....	2,576	1,611
Florida.....	.....	1,290	.....	1,290	1,290
Louisiana.....	.....	5,224	.....	5,224	4,654
Mississippi.....	.....	545	.....	545	545
Texas.....	.....	1,965	.....	1,965	1,632
Indian Nation.....	.....	3,530	.....	3,530	3,350
Colored troops <i>a</i>.....	.....	93,441	.....	93,441	91,789
Total.....	2,763,670	2,772,408	86,724	2,859,132	2,320,272

a Colored troops organized at various stations in the States in rebellion, embracing all not specifically credited to States, and which can not be so assigned.

[Decision of the Second Comptroller.]

NOTE.—Claims of States for interest, etc.

The Second Comptroller of the Treasury in 1869 made the following decision:

Interest can in no case be allowed by the accounting officer upon claims against the Government either in favor of a State or an individual. But in cases where the claimant has been compelled to pay interest for the benefit of the Government it then becomes a part of the principal of his claim, and as such is allowable. Such is the case of a State which has been obliged to raise money upon interest for the suppression of hostilities against which the United States should protect her. In such cases the amount of interest actually and necessarily paid will be allowed, without reference to the rate of it. (Section 997, Dec. 2, Comp. Ed. 1869, p. 137.)

THE CLAIM OF THE CITY OF NEW YORK.

See House Report No. 1740, Fifty-third Congress, third session.

THE CLAIM OF THE STATE OF VERMONT.

The facts and history of this claim are set forth in the following official papers from the Treasury Department and the Department of Justice.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., June 6, 1894.

SIR: In reply to your communication of the 29th ultimo, for information in regard to the claim of the State of Vermont for expenses incurred in aiding to maintain the "common defense" between 1861 and 1865, I have the honor to transmit herewith a report thereon by the Third Auditor, dated the 4th instant.

Respectfully, yours,

S. WIKE,
Acting Secretary.

Hon. BINGER HERMANN,
House of Representatives.

TREASURY DEPARTMENT,
OFFICE OF THE THIRD AUDITOR,
Washington, D. C., June 4, 1894.

SIR: I have the honor to return herewith letter of Hon. Binger Hermann, House of Representatives, of the 29th ultimo, referred on the 1st instant by you to me for report. In reply I inclose a detailed statement of the several claims of the State of Vermont against the United States, for expenses in aiding to maintain the "common defense," war of the rebellion, 1861-1865.

No final adjustment of the amount of claims suspended, viz, \$66,890.16, has yet been made for reasons given in letter of the Third Auditor of October 14, 1886, a copy of which is herewith transmitted.

Respectfully, yours,

SAM'L BLACKWELL,
Auditor.

Hon. JOHN G. CARLISLE,
Secretary of the Treasury.

Number of installment.	Date when filed.	Amount.	Act of Congress.
1	Mar. 8, 1862	\$623, 831. 61	July 27, 1861.
2	Apr. 7, 1862	72, 028. 62	Do.
3	Apr. 16, 1864	32, 402. 69	Do.
4	May 17, 1867	47, 119. 96	Do.
5	do	18, 788. 04	Resolution June 23, 1866.
6	July 11, 1868	46, 169. 45	July 27, 1861.
7	Sept. 24, 1868	30, 077. 62	Do.
8	do	6, 672. 20	Do.
9	do	22, 750. 00	Do.
10	do	4, 065. 02	Do.
11	Oct. 3, 1868	876. 56	Do.
12	June 17, 1871	19, 892. 04	Do.
13	Feb. 29, 1872	61. 45	Do.
Amount of claims filed		924, 735. 26	.....
Amount of claims allowed		857, 845. 10	.....
Amount of claims suspended		66, 890. 16	.....

THIRD AUDITOR'S OFFICE, June 4, 1894.

TREASURY DEPARTMENT, OFFICE OF THE THIRD AUDITOR,
Washington, D. C., October 14, 1886.

SIR: Under the act of Congress, approved July 27, 1861, to indemnify the States for expenses incurred by them in defense of the United States, the State of Vermont filed her claims in this office at different times, amounting in the aggregate to \$924,735.26, of which \$857,845.10 has been audited and paid, leaving suspended a balance of \$66,890.16. The State is now asking for a settlement of this balance.

Pending the examination of the accounts, I was informed that the records in the War Department would show a considerable indebtedness to the United States for arms and equipments furnished the State of Vermont during the years 1863 and 1864, which had never been returned or accounted for. Accordingly I made inquiry in the Ordnance Office of the War Department, where the fact was disclosed that in the years of 1863 and 1864 the War Department furnished to Vermont arms and equipments of the money value of \$640,643.85. In 1875 the State was credited with \$4,250, erroneously charged against the State's quota December 31, 1864. In 1877 there was a further credit of \$28,537.22, value of arms, accoutrements, and ammunition lost, expended, issued and burned between the years 1861 and 1865, credit therefor being given under the act of March 3, 1875.

There is further credit of \$64,076.40 for arms retained by the United States, to which the State of Vermont would be entitled under the act of April 23, 1808. The balance thus standing as indebtedness against the State on the books of the ordnance office amounts to \$543,780.23. On the 23d of June, 1866, Congress passed a joint resolution that the Secretary of the Treasury be authorized to pay the State of Vermont any sum that may be found due after the same shall have been audited by the proper officers of the Treasury Department, expended by the State of Vermont for the defense and protection of the frontier from invasion from Canada in 1864, not exceeding the sum of \$16,463.81, which I am informed had been previously ascertained as the full amount of her claim. Acting under this joint resolution, the Third Auditor allowed this sum of \$16,463.81, and the same was paid to the governor of the State out of the National Treasury.

It will be observed that this money was paid to the State of Vermont at the very time when this indebtedness was standing against her on the books of the War Department. In this connection, I deem it proper to add that I have information received from a credible source, that the State sold the greater portion of these arms and equipments, out of which she realized about \$170,000 that was deposited in her treasury.

The Legislature of Vermont is now in session, and I have, therefore, deemed it proper to give you this information at this time, in order that you may take such steps to bring the subject to the attention of the proper authorities of the State as you may be advised, and as may seem to be required. In the meantime, the claims of the State under the act of July 27, 1861, will be suspended in this office.

Very respectfully,

JNO. S. WILLIAMS, *Auditor.*

HON. DANIEL MANNING,
Secretary of the Treasury.

TREASURY DEPARTMENT,
 OFFICE OF THE SECRETARY,
Washington, D. C., June 7, 1894.

SIR: In reply to your communication of the 29th ultimo, addressed to the Attorney-General, and by him referred to this Department, requesting a copy of the opinion of the Attorney-General in the matter of the war claim of the State of Vermont against the United States on account of expenses incurred by said State in maintaining the "common defense" between 1861 and 1866, I have the honor to transmit herewith a copy of the opinion referred to.

Respectfully, yours,

S. WIKE, *Acting Secretary.*

HON. BINGER HERMANN,
House of Representatives.

DEPARTMENT OF JUSTICE,
Washington, June 11, 1891.

SIR: I am in receipt of your letter of the 5th ultimo submitting inquiries in relation to payments to be made under the act of March 2, 1891, entitled "An act to credit and pay to the several States," moneys collected under the direct tax act of August 5, 1861, with inclosures.

As these inquiries relate mainly to the case of the State of Vermont I will answer especially as to that case.

The said act of March 2, 1891 (Stat., 822), is intended to return to the States the money taken from them under section 8 of the act of August 5, 1861 (12 Stat., 292).

It requires the Secretary of the Treasury to credit to each State a sum equal to all collections made under that act; and appropriates all sums necessary to reimburse the State for the money found due to such State under this act; and directs the Treasurer of the United States to pay the same to the governors of the States.

The amount of the direct tax going to the State of Vermont under this act of 1891 is stated to be \$179,407.80.

Unless it shall appear that some debt exists on behalf of the United States against the State of Vermont which ought legally and properly to be set off against the moneys of the direct tax, then, unquestionably, there should be paid to said State under said act of 1891 the sum of \$179,407.80.

This case comes to me for my opinion under the following circumstances.

It appears that while preparing for the refund required by said act of March 2, and under date of March 28, 1891, the First Comptroller made inquiry of the War Department, whether any State stands indebted in any Bureau of such Department, and if so, the amount, and on what account?

Under date of March 31, answer is made from the ordnance office, that—

“The following States and Territories are charged on the books of this office with the following amounts, being for arms, etc., overdrawn by them under section 1661, Revised Statutes, prior to February 12, 1887, viz: * * * Vermont, \$543,780.23.”

Thereupon it was, upon the suggestion of the First Comptroller, submitted to the Second Comptroller of the Treasury for his opinion as to whether the amounts charged against the States named constitute such claims as may be withheld by the Secretary of the Treasury under act of March 3, 1875. (18 Stat., 481.)

The Second Comptroller makes answer April 9, and therein states with reference to the State of Vermont that: “It appears that the indebtedness arose from the fact that the United States Government loaned to the State in October, 1864, ordnance stores for the purpose of enabling it to arm its militia in order to be in readiness to defend the State against any invasion across the Canadian border in aid of the rebellion. It is alleged that the State sold a large portion of these stores, and that the money received from the sales was paid into the State treasury and has ever since been retained by the State.

“It also appears that the State has an unadjusted claim against the United States, amounting to \$66,890.16, for money expended under the act of July 27, 1861, in equipping troops for the Federal service in the war of the rebellion. * * * The State also claims that it is entitled to be allowed the expense incurred by it in arming and equipping the State militia in 1864, to prevent the threatened raid from Canada, amounting to about \$200,000.”

The Second Comptroller further says that negotiations for settlement were had, but without effect; and he suggests that, as the accounts between the United States and the States and Territories have not been audited and settled under the Revised Statutes, the Secretary might not be justified in deducting them, yet he thinks that a sufficient sum to cover the alleged indebtedness should be withheld until the determination of the question.

Under date of April 27, the Second Comptroller addresses a further communication to the Secretary of the Treasury in which he refers to that of April 9, and says that, upon further consideration of the subject in connection with the charge against Vermont:

“I feel by no means satisfied of the legality of the charge reported by the War Department, but think there is a reasonable doubt as to whether the advance to said State of the large quantities of arms and ordnance stores did, under the then existing circumstances, constitute such an indebtedness on the part of the State to the General Government as to bring it within the operation of the act of March 3, 1875.”

He then recommends “that the whole matter be referred to the Attorney-General * * * with the request for * * * his opinion,” etc. He then proceeds to give important historical statements bearing upon the question under consideration.

Your letter of May 5 transmits these communications with other inclosures, and calls for my opinion upon the questions involved.

It becomes necessary, in relation to the case of Vermont, to now consider the facts and circumstances connected with the transfer, by the United States to that State, of the “arms,” etc., charged against the State, and mentioned in the letter from the Ordnance Office, dated March 31, 1891.

These arms and stores consisted of field batteries of artillery with their carriages and ammunition, infantry muskets and rifles with their accouterments and ammunition, cavalry equipments, and so forth, and consisted wholly of ordnance and ordnance stores, and did not include any clothing or quartermaster stores.

The stores charged were ordered to be delivered in December, 1864, and were delivered within the State in said month or soon thereafter, at the cost of the General Government.

It has been said that there is no precedent for the case now under consideration. Granting the truth of this, it may be added that no similar question exists between the United States and any other State, therefore the decision made relates exclusively to the case of Vermont.

The Confederate attack on St. Albans, a Vermont village, located about 12 miles from the Canadian line, occurred October 19, 1864.

Lieut. Bennett H. Young, with twenty or more Confederates, appeared in that village and made an attack upon it in the nature of a raid. The attacking party robbed three banks of about \$200,000, killed one man, wounded others, seized and took away horses, took armed possession of a portion of the village, held many of the citizens prisoners for awhile, and shot at groups of people and individuals wherever seen.

They claimed to be Confederate soldiers, that they came to retaliate for acts done in the South, and that they represented the Confederate States. In some instances they administered what they called a Confederate oath, and their leader produced "a proclamation" to the people, declaring their purpose to be retaliation, but circumstances prevented the reading thereof. The band were excellently armed and acted under the orders of their commanding officer as a military organization.

After seizing horses they were well mounted, and they then moved off toward Canada with their captures, in military array, discharging their navy revolvers at citizens indiscriminately. They threatened and attempted to burn the town, applying "Greek fire," which could only be extinguished by being hewed out of the wood.

It must be remembered that at this time there were from 15,000 to 20,000 or more rebellious citizens of the United States domiciled or commorant in Canada, including distinguished accredited agents of the Confederate organization.

It will be also noted that only one month previous to the St. Albans raid, a party of Confederate soldiers organized an expedition with intent to liberate the Confederate prisoners confined on Johnsons Island, seized the *Philo Parsons* on Lake Erie, and by her aid seized, scuttled, and grounded the *Island Queen*, and then, raising the Confederate flag, sailed to Canada, where the captors scuttled and cast off the *Parsons* and escaped with their booty to the sheltering Dominion.

It was also well known that during the year 1864 there were parties of insurgents drilling at Marysburg, and that concentrations were made at Windsor and at other places in Canada.

A project for sending into the Northern States clothing infected with malignant diseases was generally believed to exist; and a purpose to burn Northern cities was well established.

Under date of November 3, 1864, Mr. Seward wrote to Lord Lyons:

"While the Government has been engaged in considering Earl Monk's request, our requisitions for the offenders whose crimes were committed on Lake Erie, and for the burglars murderers who invaded Vermont, remain unanswered. We hear of a new border assault at Castine, in the State of Maine, and we are warned that plots are formed at Montreal to fire the principal cities of the Union."

It is familiar history that, during this period the whole energy and power of the National Administration and Government were employed in sustaining and strengthening the armies then active in the Southern States against the rebellion.

Under these circumstances, and in view of the history of the times, it is a correct conclusion that the attacks, made and threatened, upon the Northern border were a carrying on of the war waged by the insurgent organization, and that the defense of Vermont against incursions from Canada was a defense of the United States against Confederate insurgents.

It seems now to be beyond question that the "St. Albans raid" was a belligerent act of the forces then at war with the Union. It appears that Young was appointed a second lieutenant June 16, 1864, and ordered to report to Messrs. Thompson and Clay, in the British provinces, for instructions, and October 6th his suggestion "for a raid upon accessible towns in Vermont, commencing with St. Albans," was approved.

The attack was known to and authorized by those in high Confederate standing.

The letters captured by General Augur and reported November 12, 1864 (Part 1, Dip. Cor., 1865, p. 13), supply the connecting details.

The military management of the affair on the part of the United States was at once assumed by Major-General Dix, commanding the Department of the East, and his somewhat hasty order directing pursuit of the attacking party into Canada was modified by the President, who thus recognized the national relations of the transaction.

The final judicial act of the proceedings against the raiders of the courts of Canada, as reported by Mr. Robert S. Hale, agent and counsel for the United States before the American-British Claims Commission, was, upon warrants issued by Judge Smith, one of Her Majesty's justices for the superior court for the province of Canada East,

and five of the persons charged were brought before him upon an application of the United States for their extradition.

After much delay Justice Smith decided that the persons were not the subject of extradition under the treaty, but were belligerents against the United States in committing the acts complained of. He said:

"I am therefore constrained to hold that the attack on St. Albans was a hostile expedition authorized both expressly and implied by the Confederate States, and carried out by a commissioned officer of their army in command of a party of their soldiers. And, therefore, that no act committed in the course of, or as incident to, that attack can be made the ground of extradition under the Ashburton treaty."

The diplomatic correspondence between this country and Great Britain from the date of the St. Albans raid until the close of the war abounds in reference to this raid, and to the attacks made and threatened by insurgents then in Canada.

Mr. Secretary Seward, under date of October 21, 1864, writes to Mr. Burnley concerning this raid:

"It is not to be doubted that the object of these depredations is the same with that of the piratical operations which recently occurred on Lake Erie, namely, to embroil the Governments of the United States and Great Britain in a border war."

Under date of November 23, 1864, Mr. Adams writes to Earl Russell complaining of "the manner in which the territories in America under the authority of Great Britain, both continental and insular, are systematically used by the insurgents against the United States as bases for hostile proceedings of every description."

He refers to their use of Nova Scotia, New Brunswick, and Bermuda, and to the case of the *Philo Parsons* and *Island Queen*, and to the foray upon St. Albans, and says:

"Inroads by marauding ruffians upon the population of the United States on that border can not be tolerated."

He refers to insurgents domiciled in Canada, and gives notice of the purpose of the United States to increase its naval armament upon the lakes. He adds:

"In taking this step, I am advised to assure your lordship that it is resorted to only as an indispensable measure to the national defense."

Under these proceedings and declarations it must be admitted that the assaults from Canada were attacks upon the United States, and that the defense of Vermont was an act of the National Government in preservation of the Union.

That the State in carrying out this national defense was a natural procedure under our system of Government.

At the date of the attack at St. Albans the legislature of Vermont was in session. In his message delivered October 14, Governor Smith commented upon the threats of attack and the lack of means of defense, and stated that the Secretary of War had signified his willingness to furnish arms, accouterments, and ordnance stores, and added: "I also received personal assurances from the Secretary that camp equipments, such as might be required for drill and instruction in camp, would be freely furnished by the Department to the extent needed on proper requisition."

November 22d public act No. 1 was passed, practically providing for the enrollment of the arms-bearing men of the State, and dividing the State into 12 military districts, with duly constituted and officered military organizations in each.

Under this act 12 regiments of infantry, 1 regiment of cavalry, and 3 batteries of artillery were organized. All were uniformed, armed, and equipped, and made ready for efficient service.

Small amounts of arms were furnished by the Secretary of War immediately after the attack of October 19, 1864, but these do not appear to be of consequence in this investigation.

After the legislative action above specified, and in December, 1864, the governor and the quartermaster-general of the State came to Washington and consulted with the President and Secretary of War about supplying the authorized military organizations.

Governor Ormsbee, in his message of November 5, 1866, refers to these negotiations and states that Governor Smith "went to Washington to confer with the President and Secretary of War as to measures and means of national defense against anticipated raids and invasions," and further states that—

"A conference was had, and President Lincoln and Secretary Stanton were very solicitous that the State of Vermont should organize a force of militia sufficient to meet the emergency so that the national forces at the front might not be weakened by calling from that source. It will be remembered that this was a period of great importance and solicitude as to national affairs, and I have the authority of Governor Smith for saying that both President Lincoln and Secretary Stanton personally besought him to make every proper effort to have such a force of militia organized, at the same time giving most unqualified assurance that the General Government would furnish the necessary arms and ammunition to put such a force on war footing."

It does not appear that this statement, or that one previously quoted from Governor Smith's message, has ever been questioned.

State Quartermaster Pitkin in his report to Governor Smith, dated October 1, 1865, says:

"On the 11th day of December last I accompanied you to Washington, D. C., for the purpose of procuring from the War Department arms, accouterments, clothing, camp equipage, etc., for the use of the militia. I succeeded in obtaining from the Ordnance Department, upon requisitions approved by you, all ordnance stores required. Camp equipage and clothing could not then be procured from the United States, and, in compliance with your order, I purchased such quantities as were considered necessary for immediate use."

December 7, 1864, Governor Smith requested the War Department to furnish the State arms, accouterments, ordnance stores, ammunition, equipments, camp and garrison equipage complete, and also "uniforms, consisting of caps, coats, and pants," sufficient for arming, equipping, and uniforming 12 regiments of infantry, 1 of cavalry, and 3 batteries of artillery.

The records of the War Department show the following action upon this request: "Referred to Chief of Ordnance to report whether the ordnance supplies can be furnished.

E. M. STANTON.

ORDNANCE OFFICE, December 12, 1864.

Respectfully returned. All the ordnance stores asked for can be furnished.

A. B. DYER,

Brig. General, Chief of Ordnance.

Returned to the Chief of Ordnance with directions to furnish the stores required. By order of the Secretary of War.

C. A. DANA,

Assistant Secretary of War.

WAR DEPARTMENT, January 30, 1865.

Received, Ordnance Office, December 12, 1864.

Under date of December 12 the Secretary of War writes:

"Sir: In reply to your communication of the 7th instant, requesting the War Department to furnish the State of Vermont with arms, accouterments, ordnance stores, etc., I have the honor to say that this Department will be able to furnish you with the ordnance and ordnance stores, and also with the arms specified in your letter, upon requisition made by you upon Chief of Ordnance.

"Uniforms and camp and garrison equipage can not be furnished in the present state of the supplies of the Quartermaster's Department.

"Yours, truly,

"EDWIN M. STANTON,

Secretary of War.

"J. GREGORY SMITH, *Governor of Vermont.*"

December 14, Secretary Stanton sent to Governor Smith:

"Your telegram received. I regret not having an opportunity to see you again before your departure. The military supplies will be forwarded without delay. Instructions to meet emergencies as they arrive will be given to General Dix, with whom you will please communicate."

Under the proceedings detailed, the militia of the State were organized pursuant to legislative enactment, were furnished with arms, ordnance, and ordnance stores by the General Government, and were supplied with clothing, rubber blankets, etc., at the expense of the State, as the Secretary of War had then stated the War Department to be unable to furnish them, "in the present state of the supplies of the Quartermaster's Department."

The item of \$543,780.23 charged upon the books of the Ordnance Office against the State of Vermont, as stated in the aforesaid report of March 31, 1891, is a portion of the property delivered to the State under the foregoing negotiations and orders.

The property which was delivered in 1864-65 was valued at about \$640,000, and was charged on the books of the Ordnance Office to the State in the account of arms, etc., furnished to the militia of the United States under the act of April 23, 1808.

In the State quartermaster's report before cited, he says:

"In compliance with the orders of the commander in chief, I have furnished the militia with uniforms, arms, accouterments, and ammunition."

It appears that the State expended in connection with the arming and equipment of the men of said organizations, for uniforms, clothing, rubber ponchos and tent blankets, knapsacks, canteens, and other supplies of like nature, the sum of \$162,831, no part of which has been repaid to the State.

Said State also expended in connection with said troops other considerable sums of money which remain unadjusted.

It also appears that in the year 1870 the State sold a portion of said arms and

ammunition for the sum of \$143,469.66, which was turned into the State Treasury, and soon after exchanged another portion for other equipments, at a valuation of \$4,099.

It is claimed on behalf of the State that these arms, etc., had remained on hand for about five years after the close of the war; that no national law existed authorizing the return of the arms to the General Government; that the arms were charged to the State upon a continuing account; that the annual allotment of arms, etc., under the statute of 1808, was withheld from the State and was charged against the property so charged to the State; that the property required expense in care and protection, and was deteriorating in value, and that being offered a liberal price for a portion of the property, the State properly and justifiably disposed of the same.

It is not my duty to determine the correctness or validity of these claims, but the question submitted to me is, in substance, whether the law requires that the proceeds of the sales of those arms (to wit, the \$147,568.66, or the \$143,469.66) should be set off against or deducted from the \$179,407.80, to which Vermont is stated to be entitled under the "direct tax act" of March 2, 1891.

The questions arising as to the remaining \$400,000, or thereabouts, are left in such obscurity from complications of fact, and, perhaps, from deficiencies of legislation, that they can only be reached by the accounting or the law-making departments of the Government.

It is understood that the property was charged against the State when the same was delivered, and that the balance has been carried along from year to year under the account of the act of 1808, until the law of February 12, 1887, was enacted changing the policy of the issuance of arms for the militia and consequently the Government has had continuing knowledge of the existence and condition of the transaction.

The law of 1808 required an annual issue of arms to each State, with the view of keeping up a constant supply. No State had any interest in the arms supplied to any other State, nor was there any provision for national control or State responsibility to the General Government after the arms were delivered. Here were delivered to one State, under one order, more arms than the law allowed to be issued to the whole United States in three years.

It is plain that the arms were delivered to Vermont to meet or to prevent threatened attacks, in such a manner as should avoid withdrawing men from the armies then active in the South; and the charges were placed under the account of the act of 1808 as a matter of bookkeeping and without the direction of any law.

By act of July 27, 1861 (12 Stat., 276), the Secretary of the Treasury is directed to pay to the governor of any State the expenses properly incurred by such State for enrolling, subsisting, paying, clothing, equipping, etc., its troops employed in aiding to suppress the "insurrection against the United States, to be settled upon proper vouchers, to be filed and passed upon by the proper accounting officers of the Treasury."

Vermont makes claim for about \$66,890 under this statute.

By the act of March 3, 1875 (18 Stat., 455), it is provided that, all issues of arms and other ordnance stores made by the War Department to States between January 1, 1861, and April 9, 1865, under the aforesaid act of 1808, and charged to the States, having been made for the maintenance and preservation of the Union, and properly chargeable to the United States, the Secretary of War is authorized upon a proper showing by such States of the faithful disposition of such arms and stores, to credit to the States the sums so charged to them.

Provided, that is, he shall find that any of such arms or stores have been sold or otherwise misapplied, he shall refuse credit for such portion thereof, and the amount thereof shall remain a charge against the State, the same as if this act had not been passed.

If it be held that the arms charged, which were sold and disposed of, were improperly sold and were misapplied, then this act has no application as to those, and no adjustment can be made under it.

It is true that the expression of Congress implies that the selling of arms without the authority of the Government is a misapplication, but the act declares that the issue was made for the maintenance and preservation of the Union, and was properly chargeable to the United States.

A reasonable deduction is that the act of 1875 is without effect as to the question now under consideration.

It may properly be said, also, that the act of March 3, 1875 (18 Stat., 481) does not apply to an unliquidated claim in favor of a State arising out of a property charge which is subject to equitable recouplements in an unadjusted transaction, and that statute had no application in this case.

It is manifest that if the action which placed Vermont in condition for defense should be treated as a movement intended to defeat or ward off attacks made upon the United States by a belligerent enemy, then the claim that the General Government should furnish, and that it expected to pay for, the war supplies for such defense is not an unreasonable one.

The auditor of the State says:

"It was agreed by and between the President and Secretary of War of the one part, and the governor and quartermaster of the State of the other part, that the State should raise a division of militia and that the United States should provide arms, ordnance stores, camp and garrison equipage, and other supplies, to put such force in condition for service, if required for the defense of the frontier."

The official utterances of Governor Smith and Ormsbee, as hereinbefore quoted, are practically to the same effect. Governor Smith's requisition of December 7 calls for "camp and garrison equipage, complete, and also uniforms, consisting of caps, coats, and pants, sufficient," etc.

Secretary Stanton answers December 12:

"Uniforms and camp and garrison equipage can not be furnished in the present state of the supplies of the Quartermaster's Department."

It seems plain that if the Department could have furnished those supplies it would have done so with the same promptness that it furnished ordnance and ordnance stores. And the phraseology used by the Secretary is strongly corroborative of the terms of the arrangement as understood by the representatives of the State.

At the date of the issue of the arms the State was entitled, upon the books of the War Department, under the act of 1808, to \$3,541.28. Its quota in the field was then considerably in excess of all calls previously made; it neither sought nor needed assistance in its state affairs or in furnishing its proportionate force for the suppression of the rebellion. At the same time the General Government was exerting its whole physical power to break up the opposing armies, and was exercising its diplomatic skill in preventing attacks from Canada and a collision with Great Britain.

Under these circumstances the National Government, as a war measure, in the performance of its duty to preserve the Union, and under the pressure of a necessity for which it was nowise responsible, made the State of Vermont its instrument in the general service of the national defense and attempted to furnish it with arms and supplies.

The State, as such, was not recognized as the party at war with the rebellion nor with the insurgents commorant in Canada. The purpose of those who created and controlled the Northern disturbances was, as stated by Mr. Seward, "to embroil the Governments of the United States and Great Britain in a border war."

Therefore, while Vermont occupied an exposed position, and from local interest was prompt to prepare to repel an invasion, yet the aggression was against the nation and the defense was that "common defense," for which the people provided in establishing the Constitution.

In this view of the case it does not appear that there exists such a debt against the State and in favor of the United States, arising out of the occurrences and circumstances detailed, as either law or equity requires should be set off against or deducted from the sum standing in the State's favor under the direct-tax acts of August 5, 1861, and March 2, 1891.

If the cost of supplying the extraordinary organizations of the State with uniforms, garrison and camp equipage, and like supplies, amounting to the \$162,831 specified, or over, is to be paid by the General Government, the claim for arms sold disappears, and the balance claimed by the State, together with its claim made under the act of July 27, 1861, and such accounting by the State as the law may authorize for all arms and stores received, will remain for adjustment.

It does not seem to be equitable, or to be required by any law, that the transaction of furnishing the arms, stores, etc., charged, the use and disposition thereof, and such legal or equitable rights of counterclaim or of recoupment as may exist, should be forcibly severed and separately settled.

It is shown that, November 17, 1886, the State, after referring by preamble to the condition of affairs during the closing period of the war, and alleging the expenditure of moneys for which "the State is justly entitled to be reimbursed by the United States," enacted a statute empowering the governor and the auditor of accounts of the State to adjust and settle all accounts and claims between the United States and the State.

It is further enacted that any sums found due the State may be received and paid into its treasury by said officers; and they are by said law authorized to draw upon the treasury of the State for any sum that may be found due to the United States.

Therefore, it appears that the State is not wanting in preparation in the premises, but awaits the action of the General Government.

In conclusion, permit me to say, that the specified sum of \$179,407.80, proceeds of the "direct tax," is not shown to be anywise connected with or affected by the arms and ordnance issue of December, 1864, and, in my opinion, you are authorized to pay the same to the State under the act of March 2, 1891.

Very respectfully,

W. H. H. MILLER,
Attorney-General.

THE STATE OF NEW HAMPSHIRE.

The facts and history of this claim are set forth in the following official papers from the War Department:

RECORD AND PENSION OFFICE, WAR DEPARTMENT,
Washington City, January 31, 1895.

SIR: Referring to your letter of the 28th instant, received yesterday, in which you request copies of papers on file in this Department and information of record relating to the subject of national bounties paid or agreed to be paid to recruits from the State of New Hampshire mustered into the service of the United States under the call of October 17, 1863, and the reimbursement of the State for the payment of such bounties, I am directed by the Secretary of War to inform you that a comprehensive report on this subject, made in connection with House bill No. 347, Fifty-third Congress, first session, was furnished by this Department to the Committee on War Claims, House of Representatives, September 15, 1893.

This report, which is presumed to be easily accessible to you, and the printed copy of General Orders, No. 340, War Department, Adjutant-General's Office, series of 1863, publishing the call of October 17, 1863, herewith inclosed, contain, it is believed, all the information desired by you on this subject.

Should the report from this Department to the War Claims' Committee not be available to you a copy of the same will be furnished you upon your request therefor.

Very respectfully,

F. C. AINSWORTH,

Colonel, United States Army, Chief Record and Pension Office.

HON. HENRY M. BAKER,
House of Representatives.

[R. and P., No. 373031.]

Bill to provide for the adjudication and payment of the claim of the State of New Hampshire for reimbursement of the national bounties advanced and paid for the United States by said State upon the authority of the Secretary of War.

Under date of April 6, 1886, the Adjutant-General of the Army furnished a report in this case for the Committee on War Claims, United States Senate, on Senate bill No. 1900, Forty-ninth Congress, first session. Following is a copy:

WAR DEPARTMENT, ADJUTANT-GENERAL'S OFFICE,
Washington, D. C., April 6, 1886.

To the honorable the SECRETARY OF WAR.

SIR: I have the honor to return herewith communication of the 23d ultimo, from the Committee on War Claims of the United States Senate, transmitting Senate bill No. 1900, "for the final settlement of the claim of the State of New Hampshire for reimbursement of national bounties advanced to recruits mustered into the United States service in that State under the President's call of October, 1863," together with copies of papers called for by the committee, and the replies of Cols. James B. Fry and Edward W. Hinks to certain inquiries made relative to the subject-matter in question.

In addition to the papers herewith forwarded I beg leave to submit the following report as review of the previous action taken in the case by the Department and the basis for its adverse action thereon.

The records of this office show that under the agreement of November 5, 1863, between the governor of New Hampshire and the Provost-Marshal-General, the State claims to have advanced the whole bounty to 3,200 men, 49 of whom only were paid by the State as veteran recruits. Of this number the United States repaid to the State of New Hampshire the first installment of bounty in case of 3,187 men, to whom the State claimed to have paid the full amount of bounty at the time. Assignments to the cities and towns of that State were taken; 26 of these men were recognized as veteran recruits entitled to \$100 bounty, and 3,161 as new recruits, entitled to \$300 bounty, and 3,043 entitled to the \$200 premium, and so paid by the disbursing officers, making the amount paid at that time \$191,200 on account of bounty, and \$6,086 as premium. This payment was made by Capt. Charles Holmes, U. S. A., disbursing officer at Concord, N. H., to the treasurer of the State of New Hampshire in February, 1864, under instructions from this office, and subsequent settlements were made in some of the cases by the Pay Department on this basis; since which time the War Department has had nothing to do with the adjustment of these claims.

Action thereon for refunding the balance alleged to be due under the agreement of

November 5, 1863, has, since the payment of the first installment and such payments as were made, by the Pay Department, been had exclusively by the accounting officers of the Treasury (Second Auditor and Second Comptroller), through whom and by whom the later settlements have been made.

As a matter of fact, the State or town authorities of New Hampshire did not pay in all instances the bounty in full to which the men were entitled at the time the assignments were taken. This is clearly indicated in Major Whittlesey's letter of December 21, 1863, to General Hinks on the subject (copy herewith), and cases are being constantly brought to the attention of this office where the men whom the State claims to have paid in full deny having received anything from the State, and make demand against the United States for payment, and settlements have been and are being made by the Treasury Department to the soldiers themselves or their heirs for the bounty thus claimed by the State. Thus, in the event of the accompanying bill receiving favorable consideration by Congress, the Government will be compelled to pay again to the State what has already been paid to the men themselves.

Attention is also invited to a consideration of the following facts in the case, as embodied in a report to the honorable Secretary of War for the information of the honorable Attorney-General when the matter was pending in the Court of Claims in February, 1885:

(1) The State claims to have advanced the whole bounty to 3,200 men under the agreement of November 5, 1863, which was to be repaid by installments under existing regulations.

(2) The records show that the United States refunded to the State of New Hampshire the first installment of bounty in 3,187 cases, 26 only of which were proved to be veteran recruits, and so paid for by the disbursing officer.

(3) Paymasters, under instructions from this Department, paid the second installment of bounty to the State as it became due in all cases, except when the men had deserted, and thereby, under existing regulations, forfeited the amount due.

(4) The agent of the State (or those acting for him) has claimed that of the number thus enlisted 75 or 78 were veteran recruits, entitled to \$400. While such may have really been the case, only 49 were claimed to have been paid for as veterans by the State authorities, as shown in their own statement to Congress in June, 1868, while the recruit bounty only of \$300 is claimed to have been paid to the others. Therefore the State is not entitled to the greater sum, because a later discovery has shown more of the men to have been veteran recruits than was known at the time of their enlistment.

(5) Under any construction that may be given to the agreement of November 5, 1863, the State should not be allowed to recover more than it actually paid cash in each case, and positive proof of such payments should be required before such a claim is entertained. The original bounty rolls on which the first installment was repaid to the State treasurer of New Hampshire are the only true basis upon which any contemplated settlement with the State should rest, as the amount therein stated to have been received by the men when they made their assignments is clearly shown in each case.

(6) In the matter of desertion and forfeiture thereby by the men of their bounty (the question upon which the whole matter in dispute between the State and the United States rests) the State executive was fully advised of the difficulties in the way of making payments as contemplated, and the losses towns would probably incur, as the bounties were to be repaid the towns by installments, as required by existing regulations which prevented and now prevents payment of bounties to deserters. That is, the desertion was payment of bounty to the soldier, and consequently the receipt of bounty by the State or town.

It is plainly indicated that it was not Secretary Stanton's intention to abrogate the law or regulations governing the payment of bounties (notwithstanding the statements contained in Colonel Sey's letter relative to the matter), as is shown by his prompt reconsideration and termination of the agreement of November 5, 1863, when the difficulties of the arrangements were clearly presented to him. Congress took the same view of the matter in framing Senate bill of December 2, 1872 (No. 978, Forty-second Congress), for the relief of the State of New Hampshire, which failed to receive the signature of the President in time to become a law, and in the opinion of this office, the same reasons which have governed the adverse decisions heretofore had by the Executive Departments, Congress, and the Court of Claims in this case still hold good, and should prevent payment of bounties forfeited by desertion.

I am, sir, very respectfully, your obedient servant,

R. C. DRUM,
Adjutant-General.

NO. 30 EAST SIXTY-THIRD ST., NEW YORK CITY,

March 27, 1886.

THE ADJUTANT-GENERAL, UNITED STATES ARMY,
Washington, D. C.:

SIR: I am in receipt of your letter of yesterday transmitting certain papers concerning a claim made by the State of New Hampshire against the United States. Among the papers I find a letter to the Secretary of War from the chairman of the Committee on War Claims of the United States Senate, from which the following is an extract:

"The committee also desires to have certain inquiries made by the War Department, and the information obtained thereby forwarded, of Provost-Marshal-General J. B. Fry, what his recollection is concerning the letter of Major Mack, of November 11, 1863, and of Assistant Adjutant-General Lawrence's reply of November 19, and of the subject-matter of the letters, and what knowledge, if any, the Secretary of War had of the correspondence, and what other material facts are within his knowledge."

In response I have the honor to state that I remember the transaction. It was one of the early experiments resulting from the law for compulsory military service, and now that I have read the communications relating to it, I recall, and in its general features identify, the correspondence. As shown by Governor Gillmore's telegram of November 4, 1863, the agreement originated in the State on the presumption that it would be of advantage to New Hampshire by aiding her to fill her quota and escape draft. But it was accepted by the General Government because it was thought that it would hasten the reinforcement of our armies, at that time a matter of the first importance in the Union cause. In other words, the agreement was made because both contracting parties thought the public interests which they represented would be promoted by it. Governor Gillmore's telegram of November 4, making the proposition, was addressed to the Secretary of War, not to the Provost-Marshal-General. The proposed compact involved a disposition of public funds the Provost-Marshal-General was not competent to make, and required the action of disbursing officers who were entirely beyond the Provost-Marshal-General's authority. The agreement was entered into on the part of the United States by Secretary of War E. M. Stanton. My recollection is quite distinct that Secretary Stanton consulted me in relation to the matter, examined the correspondence, deliberated upon it, and then wished to make the agreement, hoping it would hasten the reinforcement of our armies.

To answer more specifically the inquiries submitted to me, I will say that, according to my recollection, the letter of November 14, 1863, from Major Mack, printed in the "Memorial of the State of New Hampshire," is a correct copy of the letter received by me from that officer, and that I submitted the original to the Secretary of War and received his decision that "if the recruit deserts after delivery to general rendezvous and muster into United States service, the Government is alone responsible."

Captain Lawrence, who signed the letter of November 19, 1863, to General Hinks, which appears in this case, was regularly on duty in the Provost-Marshal-General's Bureau of the War Department, he, among others, having been formally named in a circular, No. 79, War Department, Provost-Marshal-General's Bureau, Washington, D. C., September 5, 1863, which says:

"The following-named officers are announced as on duty in this office, and are empowered to conduct, under the direction of the Provost-Marshal-General, the ordinary correspondence connected with their respective branches of business." The announcement in this circular was made with the knowledge and sanction of the Secretary of War. Captain Lawrence was therefore fully empowered to convey, just as he did in the letter of November 19 to General Hinks, the instructions he received from the Provost-Marshal-General. That the decision which he communicated was made by the Secretary of War, and that it was deliberately rendered by Mr. Stanton after a full knowledge and understanding of the correspondence in the case, I have already stated as my recollection of the matter.

I may add that the decision of the Secretary was in strict accordance with a general and necessary rule of the War Department, that after a recruit had been duly mustered into United States service and delivered to an authorized agent of the General Government at a designated rendezvous, he was credited to the locality which sent him, and the General Government became responsible for his continuance in its service, and would not, through its failure to keep him, escape the obligations it incurred to get him. I remember that Secretary Stanton gave that ruling as sound in itself, and as expedient and proper to proceed upon in exacting the quotas of troops from the various States and districts. He adhered to it in the agreement.

Very respectfully, your obedient servant,

JAMES B. FRY,

Retired A. A. G., rank of Colonel, Brevet Major-General, U. S. A.

(formerly Provost-Marshal-General U. S.).

CAMBRIDGE, MASS., *March 30, 1886.*

Brig. Gen. RICHARD C. DRUM,
Adjutant-General United States Army, Washington, D. C.

GENERAL: I have the honor to acknowledge receipt of your communication of the 26th instant, requesting, by direction of the Secretary of War, that certain information desired by the Committee on War Claims of the United States Senate be furnished at the earliest practicable moment, and in reply respectfully submit the following statement:

It may be proper for me to remark at the outset that my recollection of daily routine and minute details of official business transacted twenty-two years ago is far from distinct, especially as at the time referred to I was engaged in gathering up and organizing under a single executive head the duties, greatly increased by orders just received from the War Department, that had previously been performed by four different officers, each acting in great measure independent of the others.

I was not consulted with reference to the letter of Major Mack of November 11, 1863, but the subject to which it referred had repeatedly been brought to my attention by State officials and selectmen interested in securing recruits to fill the quota of their respective towns, who desired an expression of my views concerning the instructions of the War Department contained in the dispatch of Provost-Marshal-General Fry to Governor Gilmore on the 5th of November, 1863. To all parties who sought an expression of my views upon this point I uniformly replied that while I entertained no doubt as to the intent and scope of the instructions of the War Department, I believed the plan proposed was so wide a departure from previously existing regulations concerning recruiting that it would not be long continued, and advised all who desired to avail themselves of the supposed advantages of the plan to hasten forward their recruits; and further stated to them that as the general Government had apparently assumed the responsibility of refunding the bounty advanced to every recruit properly mustered and delivered at the general rendezvous, I deemed it my duty to resort to extraordinary precautions to prevent desertions and to defeat any fraudulent attempts that I apprehended might be made to substitute worthless men for recruits who had passed examination by surgeons and mustering officers.

By my general instructions, received in person from the Secretary of War and through communications from the War Department, I have been enjoined to make every possible effort to stimulate voluntary enlistments in New Hampshire, and was required to confer freely with the governor of the State respecting all matters pertaining thereto, and habitually did so; therefore, I have not a doubt that I promptly communicated to Governor Gilmore all instructions received by me from the War Department concerning enlistments in the State of New Hampshire. I have an indistinct recollection of having communicated to Governor Gilmore, in the presence of State Treasurer Sanborn, Adjutant-General Colby, and others, immediately upon the receipt thereof, the instructions of the War Department contained in the communication of Capt. Samuel B. Lawrence, under date of November 19, 1863, in reply to the inquiries of Major Mack, my predecessor in office, as acting assistant provost-marshal-general for New Hampshire, concerning the responsibility of the General Government under the already existing agreement, and respecting the exemption from the draft of towns that filled their quotas by voluntary enlistments.

I am, General, very respectfully, your obedient servant,

EDW. W. HINKS,
Colonel and Brevet Brigadier-General, U. S. A. (retired).

(The letter from the Second Comptroller to the Secretary of War, of February 29, 1884, was returned to him by the Secretary of War on March 15, 1884, and is therefore no longer a part of the files of this Department. Copy thereof, can not be furnished.)

WAR DEPARTMENT, ADJUTANT-GENERAL'S OFFICE,
Washington, March 8, 1884.

To the Honorable the SECRETARY OF WAR:

SIR: I have the honor to return herewith letter of the Second Comptroller of the Treasury requesting to be furnished with any information the records may afford tending to show by whom the pencil indorsement signed E. L. S., on letter from Maj. O. A. Mack, acting assistant provost-marshal-general of New Hampshire, dated November 11, 1863, to Col. James B. Fry, Provost-Marshal-General, was written; what relation the writer held to the Government, as well as to any of the officers of the War Department, and to report as follows:

The pencil memorandum referred to was evidently written by E. L. Stanton, who at the time was private secretary to his father, the Hon. E. M. Stanton, Secretary

of War, and was the authority upon which was based the letter from the Provost-Marshal-General's Office, of November 19, 1863, to Brig. Gen. E. W. Hinks, acting assistant provost-marshal-general of New Hampshire. Copy herewith.

I am, sir, very respectfully, your obedient servant,

R. C. DRUM, *Adjutant-General.*

OFFICE ACTING ASSISTANT PROVOST-MARSHAL-GENERAL,
STATE OF NEW HAMPSHIRE,
Concord, November 11, 1863.

COLONEL: From conversation held with Governor Gilmore I learn that he has had some correspondence with you, respecting the State advancing the amount of the bounty offered by the General Government to recruits, and receiving an assignment from them of their claims.

The governor had obtained your consent to this, on behalf of the Government. But, I believe, it was found that additional legislation would be necessary for the State to carry out this plan; and the governor has, in his proclamation, recommended the towns and cities to adopt it. And it appears now that many, if not all of them, will adopt it. The governor seemed to be of the opinion that the Government would pay the bounty in the stipulated installments, even if the recruit deserted. I do not think this would, or should, be done, and I have so informed such parties as have consulted me. I respectfully ask instructions on this point.

I have also been asked that in case the State does not furnish her full quota under this last call of the President, and a draft is ordered in January to fill it, whether the towns that have filled their quotas by voluntary enlistment will be exempt from that draft.

Since the receipt of your telegram of the 5th instant, saying that if a State filled her quota under this call, no draft would be ordered in January, I have been of the opinion that the same principle would be applied to the towns so far as practicable.

I think this would be proper, and have a beneficial effect, stimulating all the towns to work earnestly in the recruiting business.

I respectfully submit the suggestion to your consideration.

I am, Colonel, very respectfully, your obedient servant,

O. A. MACK,
Major and A. D. C., A. A. P. M. G.

To Col. J. B. FRY,
Provost-Marshal-General, Washington, D. C.

[Pencil indorsement.]

Inclosed copy of telegram to Governor Gilmore, and say that if the recruit deserts after delivery to general rendezvous and muster into United States service, the Government is alone responsible. As far as possible towns, etc., will be exempt from draft if full quota is furnished.

Answered November 19, 1863.

WAR DEPARTMENT, PROVOST-MARSHAL-GENERAL'S OFFICE,
Washington, D. C., November 19, 1863.

Brig. Gen. E. W. HINKS, U. S. V.,
Acting Assistant Provost-Marshal-General for New Hampshire, Concord, N. H.

GENERAL: I am directed by the Provost-Marshal-General to acknowledge the receipt of your communication of the 11th instant, relative to the State advancing the amount of the bounty offered by the General Government to recruits and receiving an assignment from them of their claim. In reply I am instructed to inclose herewith copy of a telegram to Governor Gilmore of the 5th instant, and to state that if the recruit deserts after delivery to the general rendezvous and musters into the United States service, the Government is alone responsible.

As far as possible, towns, etc., will be exempted from draft if their full quota is furnished.

I am, General, very respectfully, your obedient servant,

SAMUEL B. LAWRENCE,
Captain Sixteenth Infantry and Assistant Adjutant-General.

Additional correspondence, orders, etc., bearing on the subject which should be considered by Congress in connection with the accompanying bill and memorial.

WAR DEPARTMENT, PROVOST-MARSHAL-GENERAL'S OFFICE,
Washington D. C., December 9, 1863.

His Excellency J. A. GILMORE,
Governor of New Hampshire, Concord, N. H.

SIR: I have the honor to inclose herewith memoranda of the proposition submitted to me for refusing to the towns of New Hampshire the amount of bounty advanced to recruits under the present call of the President, and to state that the plan proposed is approved.

Orders will be issued immediately to the United States disbursing officers at Concord to pay to the State treasurer the first instalment of the bounty due, and the Paymaster-General will be requested to provide for the payments of the future instalments as they become due.

I am, sir, very respectfully, your obedient servant,

JAMES B. FRY,
Provost-Marshal-General.

WAR DEPARTMENT, PROVOST-MARSHAL-GENERAL'S OFFICE,
Washington, D. C., December 10, 1863.

Brig. Gen. E. W. HINKS,
Superintendent United States Recruiting Service, Concord, N. H.

GENERAL: By direction of the Provost-Marshal-General I inclose herewith a copy of a letter to His Excellency Governor Gilmore and memoranda in relation to refunding to the towns of New Hampshire the amount of bounty and premium advanced to recruits under the present call of the President.

You will please instruct the disbursing officers under your charge to pay to the State treasurer the first installment of the bounty due in accordance with the plan proposed in the memoranda.

I am, General, very respectfully, your obedient servant,

CHAUNCEY MCKEEVER,
Assistant Adjutant-General.

[Telegram—Received Washington December 11, 1863.]

CONCORD, N. H., December 10, 1863.

To Hon. E. M. STANTON,
Secretary of War.

If you will order your red-tape officers out of New Hampshire, except so far as is necessary to take care of the men after they enlist, I will see that our quota is filled in good shape. Captain Colby, provost-marshal for this district, is a first-rate man; the only drawback is the interference of the officers that Government has placed here, which is all wrong. Give us the power to manage in our own way, and I pledge myself that New Hampshire shall furnish, without a draft, the men that the President has called on us to raise. Please answer.

J. A. GILMORE,
Governor of New Hampshire.

WAR DEPARTMENT, PROVOST-MARSHAL-GENERAL'S OFFICE,
Washington, D. C., December 11, 1863.

Governor J. A. GILMORE,
Concord, N. H.

A dispatch to the Secretary of War, purporting to be from you, and in the following terms, has been received, to wit:

“If you will order your red-tape officers out of New Hampshire, except so far as is necessary to take care of the men after they enlist, I will see that our quota is filled in good shape. Captain Colby, provost-marshal of this district, is a first-rate man; the only drawback is the interference of officers that Government has placed here, which is all wrong. Give us the power to manage in our own way, and I pledge myself that New Hampshire shall furnish, without a draft, the men that the President has called on us to raise. Please answer.”

The tone and language of this dispatch indicate that there are abuses going on, as you state, which demand instant correction; I therefore, in the temporary absence

of the Secretary of War, ask that you tell me by name what officers are interfering with the raising of troops, and in what manner they interfere.

Please also state definitely what further power you desire in the premises. I believe the only power the Government now reserves in the matter of raising the volunteers called for from New Hampshire is to muster them in and pay them.

The Government has endeavored to do everything that your excellency desired to enable you to raise your quota, and it therefore has a right to claim that the charges you make it and your further wishes as to more power may be made so specifically as to enable it to take further action. If, therefore, the above dispatch is genuine or written by your authority will you please give specific information by telegram?

JAMES B. FRY,
Provost-Marshal-General.

HEADQUARTERS SUPERINTENDENT VOLUNTEER RECRUITING SERVICE,
Concord, N. H., December 17, 1863.

[General order No. 2.]

In accordance with directions from Provost Marshal-General Maj. J. H. Whittlesey, chief mustering and disbursing officer in New Hampshire, will pay to the treasurer of the State of New Hampshire, in conformity to the plan proposed in the accompanying memoranda marked A, the first installment of the bounty and the premium assigned by volunteer recruits to the towns to fill whose quota they enlisted.

By order of Brigadier-General Hinks:

SOLAN A. CARTER,
Captain and Acting Assistant Adjutant-General.

MUSTERING AND DISBURSING OFFICE,
Concord, N. H., December 21, 1863.

SIR: I have the honor to report that it will be impossible for me to proceed in the payment to the State treasurer of the premium and advance bounty due the volunteers enlisted under the recent call, in conformity with your orders of the 17th instant, until the allotment rolls shall have received such amendment and verification as shall place their validity beyond question.

First. The telegram from War Department, Paymaster-General's Office, of November 5, 1863, authorizing the payment of these assignments, contemplates the payment by the towns "in cash to each man mustered the amount of bounty offered by the General Government," and the proclamation of the governor of this State announcing said decision to the people distinctly indicates the same as the condition of the repayment of the amounts to the towns. (Copies of the telegram and proclamation are inclosed.)

Second. No argument, therefore, based on the essential requisites of vouchers is required to prove the necessity of evidence of actual payment of the amounts received for. I would remark, however, that all vouchers paid by any class of United States disbursing officers are covered in some part of their course by a virtual certificate of the officer that the money received for has actually been paid.

Third. The allotment rolls hitherto presented to me have no other evidence of the actual payment to the recruit of the money assigned away but their signature, while it is a matter of public notoriety that in the present transaction connected with the procurement of recruits by the towns, the recruits have not been paid in full "the amount of bounty offered by the General Government" in many instances.

Fourth. I am forced, therefore, to hold these allotment rolls invalid as an assignment of any greater sums than the amount actually paid in hand to the recruit on being mustered, and must require sufficient evidence to establish the fact of the amounts of such payments.

Fifth. I propose a requirement, in addition to the certificate of the provost-marshal on the allotment rolls, of a clause to the effect that the amount received for and assigned was actually paid to the recruit in each case, and that they subsequently receive an indorsement of examination and approval from the superintendent of the volunteer recruiting service as the final seal of their validity, necessary for my security and that of paymasters who make future payments upon them.

Sixth. I herewith inclose:

"A. A blank allotment roll with the additions proposed.

"B. An abstract of individual assignments to meet the requirements of the plan authorized in the approved memoranda accompanying your order, and the printed

form of individual assignments used by the towns, with an oath of verification indorsed.

"C. Modified receipt roll to meet the case of these payments to the State treasurer.

Seventh. I am unwilling to move in this matter without extreme caution and the full understanding and approval of my mode of procedure by the Paymaster-General, and I therefore request you to forward this communication with its inclosures to him for his definite sanction or modification.

Eighth. I am convinced that no system of verification less stringent than that proposed in this communication, and more specifically in the blank forms accompanying it, will suffice to vindicate the rights of the soldiers who are to fight our battles and the sacred faith of the Government toward them.

I am, sir, very respectfully, your obedient servant,

J. H. WHITTLESEY,

Major, United States Army, Mustering and Disbursing Officer.

Brig. Gen. E. W. HINKS,

U. S. Vols., Supt. Vol. Rec. Service.

OFFICE ACTING ASSISTANT PROVOST-MARSHAL-GENERAL,
STATE OF NEW HAMPSHIRE,
Concord, December 22, 1893.

Col. JAMES B. FRY,

Provost-Marshal-General, Washington, D. C.

COLONEL: I have the honor to inclose you herewith a letter of Maj. J. H. Whittlesey, United States Army, chief mustering and disbursing officer on duty in this State, transmitting proposed blank forms of payment of premiums and advance bounty to State treasurer, and asking that the allotment rolls receive official verification by the superintendent, etc., and particularly request your attention to the paragraphs numbered 3, 4, 5, and 8, in the provisions of which I heartily concur.

I have repeatedly cautioned the provost marshals that the assignments of bounty and premium by recruits without a full equivalent in cash being paid would be held by the Government as null and void; and I think the mode suggested by Major Whittlesey of requiring provost marshals to certify to the amount of cash actually paid to the recruits is absolutely necessary, to prevent the consummation of fraud upon the soldiers and the Government, for which the loose manner of conducting the recruiting business by towns, as well as the neglect of officers to adopt proper precautions to secure the rights of the recruit, have offered too great an opportunity.

I request your approval of the mode of repayment proposed by Major Whittlesey, and of the several blank forms submitted by him.

I am, Colonel, very respectfully, your obedient servant,

EDW'D W. HINKS,

Brig. Gen. U. S. Vols., A. A. P. M. G.

STATE OF NEW HAMPSHIRE.

A PROCLAMATION BY HIS EXCELLENCY JOSEPH A. GILMORE, GOVERNOR OF THE STATE OF NEW HAMPSHIRE.

The President of the United States has issued a proclamation calling upon the governors of the loyal States to raise for the service of the United States, before the 5th day of January next, 300,000 volunteers. The quota for New Hampshire under this call will be as follows:

For the First Congressional district	1,390
For the Second Congressional district	1,129
For the Third Congressional district	1,249
Total	3,768

The quotas of the different towns and wards will be announced as speedily as possible from the adjutant's office.

I would impress upon the loyal citizens of New Hampshire the fact that this call of the President is not unnecessary. The recent draft has furnished very few men to our armies. The term of service of many of our volunteers is about to expire. If we throw into the field a fresh army of "three hundred thousand more" before the 1st of January their term of service will be short, while they will win the same honor and emoluments with those who have "borne the burden and heat of the day." The moral effect of such a reenforcement of our armies, following such vic-

tories as Gettysburg, Vicksburg, and Port Hudson, will be the deathblow of the rebellion. The volunteers who shall be mustered into the service from this State are designed to fill up the ranks of the New Hampshire regiments which have already won immortal fame, and each recruit will be permitted to designate the corps which he wishes to enter.

The General Government gives to each fresh recruit \$302, to each veteran \$402. In addition to these sums I do hereby, with the advice and consent of the executive council, offer a bounty of \$100 to every man who volunteers in response to this call before the 5th day of January next, and I would recommend to the several cities and towns to take immediate measures for promptly raising their full quota, by offering, in accordance with the law enacted July 9, 1862, reasonable bounties to be paid, in addition to the Government and State bounties; or for the purpose of cashing the bounties offered by the General Government so that they shall be paid to each volunteer in full when he is mustered into service.

Let me remind the citizens of New Hampshire that if this call is not met before the 5th of January, 1864, a draft will then be ordered in this State to meet all deficiencies up to that date.

The conscription act provides that the first class of those enrolled shall be exhausted before the second is called upon, and every member of the first class may consider himself as elected unless this call for volunteers is promptly met; and there is a strong probability that Congress, immediately on coming together, will strike from the conscription act the commutation clause and cause every able-bodied man who is drafted to be represented in the field.

It is very evident that some who have stayed at home and talked war must under this call, report themselves for duty. It is evident that those who have deprecated and opposed the recent draft must now show their faith in volunteering by their works.

Men of New Hampshire, we can meet this call upon us before the 1st of January, and, God helping us, we will do it. Women of New Hampshire, it is your duty to say to the husbands, brothers, sons, and friends whom your influence has hindered from responding to the calls of their country, "Go to the rescue or be accounted false to your country and to God." Shall the Granite State, the State of Langdon and Stark, prove recreant in such a crisis as this? God forbid.

Given at the council chamber at Concord, this 4th day of November, in the year of our Lord one thousand eight hundred and sixty-three, and of the Independence of the United States the eighty-eighth.

ALLEN TENNY, *Secretary of State.*

JOSEPH A. GILMORE, *Governor.*

STATE OF NEW HAMPSHIRE, ADJUTANT-GENERAL'S OFFICE,
Concord, November 9, 1863.

[L. S. General Order, No. 14.]

Under call of the President, dated October 17, 1863, for 300,000 volunteers, to serve for three years of the war, but not exceeding three years, the quota assigned to this State is 3,768. The number assigned to each town and city, according to the enrollment made by the United States marshals, is annexed, the same having been previously forwarded by mail to the city and town authorities. If this number is not raised by enlistments a draft is ordered to supply the deficiency, commencing on the 5th day of January next. All volunteers will be mustered into regiments now in the field, no new organizations being authorized. Recruits will, however, be allowed to enter any existing regiment they may select whose term of service expires in 1864 or 1865.

The quotas for the men demanded by the recent draft, having been assigned by the various towns, is made necessary by the failure to raise volunteers, it will be for the deficiency in each town from the commencement of the draft; but it is not supposed that if the call for volunteering is successful, no draft will be made for other deficiencies.

The following telegram has been received and is published for the information of the mayors and selectmen of the several cities and towns in the State:

WASHINGTON, November 5, 1863.

To Maj. O. A. MACK.

If State furnishes her full quota of volunteers under the President's call of October 17, 1863, for 300,000 men, the draft ordered for January 5, 1864, will not take place.

J. B. FRY,
Provost-Marshal-General.

Official.

O. A. MACK,

Acting Assistant Provost-Marshal-General.

The time for raising volunteers is short, and will require not only the united efforts of city and town officers, but of every loyal citizen whose heart is in the cause. It is confidently hoped and believed that, by proper exertions, New Hampshire's quota under the present call can be filled and the State relieved from an impending draft.

The commander-in-chief is authorized to designate a sufficient number of recruiting officers, who will report to Maj. O. A. Mack for requisite orders, instructions, and blanks. Recruiting officers will also report weekly, on Saturday, to the adjutant-general of the State the number of men enlisted on the quota of their respective towns or cities during the week.

Each recruit who has heretofore served in the Army of the United States not less than nine months and been honorably discharged will receive bounty of \$402 from the United States and \$100 bounty from the State, total \$502, to be paid as follows:

Date of muster into service, one month's pay in advance.....	\$13.00
First installment of bounty.....	60.00
Premium.....	2.00
	75.00
State bounty prior to leaving the State.....	100.00
Two months after mustering.....	50.00
Six months after mustering.....	50.00
Twelve months after mustering.....	50.00
Eighteen months after mustering.....	50.00
Two years after mustering.....	50.00
Two and one-half years after mustering.....	50.00
Three years after mustering.....	40.00

If the Government shall not require these troops for the full period of three years, and they shall be mustered honorably out of service before the expiration of their term of enlistment, they shall receive upon being mustered out the whole amount of bounty remaining unpaid, the same as if the whole term had been served. The legal heirs of volunteers who die in service shall be entitled to receive the whole bounty remaining unpaid at the time of the soldier's death.

Each recruit who has not heretofore served in the Army of the United States will, if he enlists to serve in old regiments, receive a bounty and premium of \$302 from the United States and \$100 from the State, to be paid as follows:

Date of muster into service, one month's pay.....	\$13.00
First installment of bounty.....	60.00
Premium.....	2.00
	75.00
State bounty prior to leaving the State.....	100.00
Two months after mustering.....	40.00
Six months after mustering.....	40.00
Twelve months after mustering.....	40.00
Eighteen months after mustering.....	40.00
Two years after mustering.....	40.00
Three years after mustering.....	40.00

By a recent telegram from the War Department towns are authorized to pay the United States bounty to volunteers in cash, receiving an assignment for the same from every recruit duly mustered into the United States service, which will be paid in installments to the towns in the same manner as proposed to volunteers.

Per order of His Excellency:

JOSEPH A. GILMORE,
Governor and Commander-in-Chief.

DANIEL E. COLBY,
Adjutant-General.

[Memoranda A.]

NEW HAMPSHIRE BOUNTY ALLOTMENT.

The various towns in New Hampshire, in accordance with a telegram from the War Department to the governor, have advanced to the volunteers, to fill their quota under the last call of the President, the Government bounty of \$302, and taken assignments from the volunteers of their claim for such bounty. The towns now desire that arrangements may be made to pay them the first installment of the Gov-

ernment bounty due upon the mustering in of the recruit, and also to pay them hereafter the installments of the bounty as the same may become due.

First. From each of the first 300 or 400 recruits enlisted a written instrument of assignment in proper legal form was taken, but no allotment roll was signed by the recruit.

Second. After 300 or 400 recruits had made separate assignments as above allotment rolls were prepared in accordance with the accompanying form for recruits for each regiment, and have been signed in duplicate by each recruit. Will the Department now give the proper instructions for the payment of the bounties?

The following general suggestions have occurred to the State authorities: That in cases of the recruits mustered in without allotment rolls, the towns may be allowed to prepare, under the certificate of the town agents and the mustering officer, duplicate list corresponding to the allotment rolls subsequently adopted, filing, also, with such lists copies of the instruments of assignments given by the recruits, to be used as allotment rolls.

That one copy of each allotment list and each allotment roll be deposited with the State treasurer of New Hampshire, and one copy with the disbursing officer at Concord, N. H., and that the payment of the first installment of the Government bounty may be made by the disbursing officer to the State treasurer, who shall distribute the same to the various towns.

That after the first payment is made by the disbursing officer at Concord, the lists and rolls deposited with him be forwarded to the Paymaster-General at Washington, so that payment of the future installments to the soldier may be stopped, and as each subsequent installment becomes due, payment may be made, by the draft of the Paymaster-General to the State treasurer, to be distributed by him as before.

[Copy of telegram.]

WAR DEPARTMENT, PROVOST-MARSHAL-GENERAL'S OFFICE,
Washington, D. C., November 5, 1863.

His Excellency Governor GILMORE,
Concord, N. H.

Your telegram to Secretary of War, asking if the State of New Hampshire or the various towns should pay in cash to each man mustered the amount of bounty offered by the General Government and take an assignment of his claim for bounty, will the Government pay these bounties to the State or towns instead of to the men, has been received. The proposition will be entertained and the bounty paid to the State or to the towns, as proposed by you, for every recruit raised under the present call and duly mustered into United States service and delivered at the general rendezvous.

JAMES B. FRY,
Provost-Marshal-General.

The status of the case has undergone no change since the date of the report quoted above.

Respectfully submitted.

F. C. AINSWORTH,
Colonel, United States Army, Chief of Office.

The SECRETARY OF WAR.

RECORD AND PENSION OFFICE, WAR DEPARTMENT,
September 15, 1893.

CLAIM OF THE STATE OF KENTUCKY.

This claim is for the sum of \$190,650. It was filed in the Treasury Department on December 28, 1877, and was reported adversely by the Third Auditor to the Second Comptroller September 22, 1891, and the said adverse action of the Auditor confirmed by the Second Comptroller, June 22, 1892, for want of authority, etc. Said claim was for matters as follows, to wit:

7,433 muskets, at \$20 each	\$148, 660
1,430 pistols, at \$10 each	14, 300
15 cannon, at \$350 each	5, 250
480 swords and sabers, at \$5 each	2, 440
1,000 muskets furnished to Indiana regiments after the battle of Richmond, Ky., at \$20 each	20, 000
Total	190, 650

THE STATE OF NEBRASKA.

The facts and history of this claim are set forth in House Report No. 485, Fifty-third Congress, second session; Senate Report No. 45, Fifty-third Congress, first session.

THE STATE OF PENNSYLVANIA.

The facts and history of this claim are set forth in House Report No. 37, Fifty-third Congress, first session; House Report No. 166, Fifty-second Congress, first session; House Report No. 1357, Fifty-first Congress, first session.

THE STATE OF NEW YORK, WAR 1812.

The facts and history of this claim are set forth in Senate Report No. 1438, Forty-eighth Congress, second session.

THE STATE OF MISSOURI.

The facts and history of this claim are set forth in House Report No. 695, Fifty-second Congress, first session.

THE STATE OF NEVADA, INDIAN WAR CLAIMS.

The facts and history of this claim are set forth in Senate Report No. 197, Fifty-third Congress, second session; Senate Report No. 232, Fifty-third Congress, second session.

FREDERICK CITY, MD., CLAIM.

The facts and history of this claim are set forth in House Report No. 520, Fifty-second Congress, first session; House Report No. 1917, Fifty-first Congress, first session.

HAGERSTOWN, MD., CLAIM.

The facts and history of this claim are set forth in House Report No. 746, Fifty-second Congress, first session; House Report No. 1917, Fifty-first Congress, first session.

MIDDLETOWN, MD., CLAIM.

The facts and history of this claim are set forth in House Report No. 746, Fifty-second Congress, first session; House Report No. 1917, Fifty-first Congress, first session.

THE STATE OF PENNSYLVANIA, WAR 1861.

The facts and history of this claim are set forth in House Report No. 167, Fifty-second Congress, first session; Senate Report No. 518, Fiftieth Congress, first session.

OREGON AND WASHINGTON INDIAN WAR CLAIMS, 1855-56.

The facts and history of this claim are set forth in House Ex. Doc. No. 45, Thirty-fifth Congress, first session, and in House Ex. Doc. No. 51, Thirty-fifth Congress second session.

CALIFORNIA INDIAN WARS, 1850 TO 1861.

The facts and history of this claim are set forth in Senate Ex. Doc. No. 84, Fifty-third Congress, second session; Senate Ex. Doc. No. 122, Fifty-first Congress, first session.

THE STATE OF FLORIDA.

The facts and history of this claim are set forth in House Report No. 4, Fifty-third Congress, first session; Senate Report, No. 326, Fifty-third Congress, second session, to accompany Senate bill No. 1286, which passed the Senate without amendment February 26, 1895.

THE STATES OF CALIFORNIA, OREGON, AND NEVADA, FOR MONEYS PAID STATE MILITIA, WAR 1861.

The facts and history of these claims are set forth in Senate Ex. Docs. 11, 17, and 10, Fifty-first Congress, first session.

THE STATE OF CALIFORNIA, WAR 1861, CLAIM.

See Senate Ex. Doc. No. 11, Fifty-first Congress, first session; see Senate Mis. Doc. No. 162, Fifty-third Congress, second session; see Senate Report No. 287, Fifty-third Congress, first session; see House Report No. 558, Fifty-third Congress, second session.

CLAIM OF THE STATE OF OREGON, WAR 1861.

See Senate Ex. Doc. No. 17, Fifty-first Congress, first session; see Senate Mis. Doc. No. 162, Fifty-third Congress, second session; see Senate Report No. 287, Fifty-third Congress, first session; see House Report No. 558, Fifty-third Congress, second session.

THE CLAIM OF THE STATE OF NEVADA, WAR 1861.

See Senate Ex. Doc. No. 10, Fifty-first Congress, first session; see Senate Mis. Doc. No. 162, Fifty-third Congress, second session; see Senate Report No. 287, Fifty-third Congress, first session; see House Report No. 558, Fifty-third Congress, second session.

CLAIM OF THE STATE OF PENNSYLVANIA FOR MONEYS PAID ITS CITIZENS FOR PROPERTY LOST IN THE WAR OF 1861-1865.

See House Report No. 37, Fifty-third Congress, first session; see House report No. 166, Fifty-second Congress, first session; see House Report No. 1357, Fifty-first Congress, first session.

CLAIM OF THE STATE OF KANSAS FOR MONEYS PAID ITS CITIZENS FOR LOSSES OF PROPERTY IN THE WAR OF 1861-1865.

See House Report No. 602, Fifty-second Congress, first session; see House Report No. 1912, Fifty-first Congress, first session.

CLAIMS OF THE STATES OF NEW YORK, PENNSYLVANIA, DELAWARE, SOUTH CAROLINA, AND THE CITY OF BALTIMORE FOR PAYMENT OF BALANCES DUE ON ADVANCES MADE BY THEM IN THE WAR OF 1812.

See Senate Ex. Doc. No. 17, Fifty-first Congress, second session; see Senate Ex. Doc. No. 14, Fifty-second Congress, second session; Senate Report No. 456, Fifty-first Congress, first session; House Report No. 220, Fifty-second Congress, first session; House Report No. 1706, Fifty-first Congress, first session.

CLAIM OF THE STATE OF NEW YORK FOR MONEYS PAID HER MILITIA IN THE WAR OF 1812.

See Senate Report No. 1438, Forty-eighth Congress, second session.

CLAIM OF THE STATE OF CALIFORNIA FOR MONEYS PAID FOR SUPPRESSING INDIAN INSURRECTIONS.

See Senate Ex. Doc. No. 122, Fifty-first Congress, first session; see Senate Ex. Doc. No. 84, Fifty-third Congress, second session.

CLAIMS OF VARIOUS STATES FOR INTEREST ON MONEYS ADVANCED BY THEM FOR THE BENEFIT OF THE UNITED STATES, WAR OF 1861-1865, TO AID IN MAINTAINING "THE COMMON DEFENSE."

See House Report No. 309, Fiftieth Congress, first session; see House Report No. 555, Fifty-second Congress, first session; see Senate Mis. Doc. No. 162, Fifty-third Congress, second session.

