

sioner of Customs. The perfect system of arranging papers, with exact references of record to each one, has proved adequate to the great increase of vouchers concentrated here by the war. In an office where confusion would be so easy to occur, and yet so intolerable, it is gratifying to feel always sure of order, accuracy, and promptness. It is superfluous to add, what has been for years the impression in your department, that very great credit belongs to Messrs. Smith and Wannall, clerks in charge of the office.

Having reference to your circular of the 1st instant, advising replies to all letters addressed or referred to heads of bureaus to be made on the same day, I am able to say that it has been the invariable custom of this office to reply by next mail to all communications sent to this office requiring answer; and I have no doubt that the general satisfaction of the public with the prompt attention received here is due largely to the observance of this just and salutary rule.

I have the honor to remain, very respectfully, your obedient servant,
S. B. COLBY, *Register.*

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

REPORT OF THE SOLICITOR OF THE TREASURY.

TREASURY DEPARTMENT, SOLICITOR'S OFFICE,
November 8, 1865.

SIR: I have the honor herewith to transmit eight tabular statements, showing, in part, the operations in charge of this office for the fiscal year ending June 30, 1865. They are as follows:

1. A statement of suits on transcripts of accounts of defaulting public officers, contractors, &c., adjusted by the accounting officers of the Treasury Department.
2. Statement of suits for the recovery of fines, penalties, and forfeitures, under the customs revenue laws.
3. Statement of prize cases.
4. Statement of libels filed under the confiscation act of July 17, 1862, and the non-intercourse act of July 13, 1861.
5. Statement of fines, penalties, and forfeitures, under the internal revenue laws.
6. Statement of suits in which the United States were interested, not embraced in any of the other tables.
7. Statement of warehouses and transportation bonds reported for suit by collectors of customs.
8. A general summary or abstract of the foregoing tables.

This summary shows that the whole number of suits, of all descriptions, brought during the year was 2,348, of which 12 were of class 1, for the recovery of \$45,392 57; 345 of class 2, for the recovery of \$1,232,725 89; 201 of class 3; 988 of class 4; 476 of class 5, for the recovery of \$586,379 20; 254 of class 6, for the recovery of \$205,628 99; and 72 of class 7, for the recovery of \$129,400 70. Of these suits 755 were disposed of during the year, in the following manner, viz: 5 were decided against the United States, 658 for the United States, 57 were settled and dismissed, and 35 were remitted by the Secretary of the Treasury, leaving 1,593 still pending.

Of the suits pending at the beginning of the year, 302 were disposed of in the following manner, viz: 254 were decided for the United States, 13 were decided against the United States, and 35 were settled and dismissed.

The total number of suits, of all descriptions, decided or otherwise disposed of during the year was 1,057. The gross amount for which judgments were obtained, exclusive of judgments *in rem.*, was \$583,039 42, and the whole amount collected from all sources was \$9,558,521 42.

The following table presents, in a compendious form, the results of the litigation of the last year, and also of the year next preceding:

Year.	Total amount reported sued for.	SUITS BROUGHT DURING THE FISCAL YEAR.							Total number of suits brought.
		Total amount of judgments for United States.	Total amount reported collected.	Decided for United States.	Decided against United States.	Settled and dismissed.	Remitted.	Pending.	
1864	\$856,644 34	\$30,670 82	\$4,267,945 65	664	2	43	28	1,866	2,604
1865	2,199,527 35	198,747 98	5,758,497 91	658	5	57	35	1,593	2,348

Year.	SUITS BROUGHT PRIOR TO THE FISCAL YEAR.					Total number of suits disposed of.	Whole number of judgments in favor of U. S.	Whole amount of judgments in favor of United States during the fiscal year.	Whole amount collected from all sources during the fiscal year.
	Amount of judgments in old suits.	Decided for United States.	Decided against United States.	Settled and dismissed.	Amount collected in old suits.				
1864	\$37,172 00	340	24	85	\$3,717,588 26	1,186	1,004	\$67,842 82	\$7,985,532 91
1865	343,991 44	254	13	35	3,800,023 51	1,057	912	583,039 42	9,558,521 42

A glance at this table, and a comparison of it with similar ones embraced in former reports, will show a large and constant increase in the business of the office. It will also show that the gratifying improvement noted by me in my last annual report in the proportion of suits decided for and against the United States, respectively, has been sustained during the last year. In the year ending June 30, 1863, of the suits pending at the beginning thereof, there were two hundred and forty decided against the United States, sixty-four settled and dismissed, and only ninety-six decided for the United States; while during the last year, as has been shown, of three hundred and two such suits, two hundred and fifty-four were decided for the United States, thirty-five settled and dismissed, and only thirteen decided against the United States. Similar though not so great improvement is observable in the results of suits brought and determined within the year.

This gratifying result has, in my judgment, been owing to the increased encouragement given to district attorneys by the act of March 3, 1863, and to the efforts put forth by this office, with the sanction of the Secretary of the Treasury, to secure, in all cases, a strenuous prosecution or defence of suits in which the United States has had an interest. The result has been, in my opinion, a saving of hundreds of thousands of dollars directly, and much more indirectly, to the treasury.

In my last annual report I called the attention of the Secretary, at some length, to the measures which had been adopted, in pursuance of the act to which I have just alluded, looking to the prevention or detection of frauds upon the

revenue. I do not deem it necessary to enter into a detailed statement of what has since been done in the same direction, but will say, generally, that all the developments which have been since made have served to confirm the views I then expressed, and to demonstrate the wisdom and efficiency of the act in question. A large number of cases of fraud have been discovered by means of the instrumentalities provided by that act, and, as a consequence, penalties and forfeitures to the amount of several hundred thousand dollars have been enforced. The effect cannot but be of the most salutary nature in deterring unconscientious importers from future violations of the law.

Among the measures alluded to was the seizure of a large quantity of Champagne wines, both in the city of New York and in San Francisco, proceedings for the condemnation of which were pending at the time of making my last report, as those instituted in New York still are. In San Francisco sixteen or seventeen cases have been tried, and have resulted uniformly in favor of the government, and I am informed that most of the suits instituted there were made, by agreement, to depend upon the result of those tried. The suits pending in New York involve substantially the same questions as those thus decided. They will be brought to trial at the earliest practicable moment.

It is not improbable that some of the questions involved in these cases may be taken by those interested to the Supreme Court of the United States, but I entertain no doubt of the correctness of the general grounds assumed by the government in regard to them, and I therefore cannot but anticipate a favorable result in their final determination.

The regulations contemplated by the act of 3d March, 1865, in relation to the verification of invoices have not yet been issued by the Secretary of State, owing to causes which it is not necessary here to explain, and our consuls have not generally thought it proper for them, in the absence thereof, to require the evidence contemplated by said act, of the correctness of invoices presented to them for verification; but these regulations will, doubtless, be issued at an early day, and I anticipate from them the most salutary results. This anticipation is fortified by the experience of our consul at Lyons, where for a considerable period it has been usual to demand samples of merchandise, the invoices of which are presented for verification, and, as the consul asserts, with the most signal advantage.

In the administration of the fund appropriated for the suppression of counterfeiting, I have endeavored to accomplish, as far as practicable, the end contemplated in its creation; and the measures which have been adopted have resulted in the arrest and conviction of a large number of offenders, and the seizure of several presses, dies, plates, &c., together with considerable counterfeit money, and a large quantity of paper, ink, and other material for counterfeiting. There was expended, during the year, in the prosecution of these measures the sum of thirty thousand eight hundred and sixty-six dollars and ninety cents.

The special attention which the supervision of these measures has compelled me to bestow upon the statutes relating to counterfeiting the securities of the United States, has revealed to me the fact that the existing laws upon the subject are defective in several particulars, and that for some acts highly prejudicial to the government and the public, no punishment is provided. I therefore respectfully recommend that the department cause a careful revision of these laws to be made by some competent person, and that Congress be asked to remedy such defects as may be found to exist.

I have the honor to be, very respectfully,

EDWARD JORDAN,
Solicitor of the Treasury.

Hon. H. McCulloch,
Secretary of the Treasury.

REPORT OF THE COMPTROLLER.

TREASURY DEPARTMENT,
Comptroller's Office, November 13, 1865.

SIR: The following report, exhibiting in detail the business of this office for the fiscal year ending on the 30th June, 1865, is respectfully submitted.

Warrants of the Secretary of the Treasury have been examined, countersigned, entered in blotters, and posted as follows:

Diplomatic warrants.....	2,241
Stock warrants.....	3,406
Treasury proper warrants.....	2,014
Quarterly salary warrants.....	1,042
Treasury Interior warrants.....	1,785
Treasury customs warrants.....	2,243
Treasury internal revenue warrants.....	2,692
War pay warrants.....	8,100
War repay warrants.....	446
Navy pay warrants.....	3,445
Navy repay warrants.....	549
Interior pay warrants.....	1,108
Interior repay warrants.....	78
Treasury appropriation warrants.....	21
Treasury Interior appropriation warrants.....	8
Interior appropriation warrants.....	61
War appropriation warrants.....	17
Navy appropriation warrants.....	42
Land covering warrants.....	325
Customs covering warrants.....	638
Internal tax warrants.....	167
Miscellaneous warrants.....	545
	<hr/>
	30,973
	<hr/>

The following described accounts reported to this office from the First Auditor, the Fifth Auditor, and the Commissioner of the General Land Office, have undergone revision, and the balances, as then found, reported to the Register of the Treasury.

I. From the First Auditor:

<i>Judiciary.</i> —Embracing the accounts of marshals for expenses of the United States courts; of United States district attorneys; of clerks of the United States circuit and district courts; and of the United States commissioners for per diems and fees.....	849
<i>Public debt.</i> —Embracing accounts for redemption of United States stock and notes; the interest on the public debt; the United States Treasurer's accounts; United States assistant treasurers' accounts; temporary loans, and all matters in relation thereto.....	3,276
<i>Mint and branches.</i> —Embracing accounts of gold and silver bullion; of expenses, repairs, salary of employes, &c.....	64
<i>Territorial.</i> —Embracing accounts of governors of the Territories for contingent expenses; of the secretaries of the Territories for the legislative and contingent expenses; for the pay of territorial officers, &c.....	220

<i>Salaries.</i> —Embracing accounts of salaries of United States and territorial judges; of officers of the executive departments; attorneys, marshals, &c.....	583
<i>Public printing.</i> —Embracing accounts for the public printing, binding, and paper.....	156
<i>Miscellaneous.</i> —Embracing accounts of the United States coast survey; of the Commissioner of Public Buildings; for horses and other military property lost in the United States service; for the contingent expenses of the executive departments, &c.....	1,832
<i>Congressional.</i> —Embracing the accounts of the Secretary of the United States Senate, and the Clerk of the House of Representatives.....	72

II. From the Fifth Auditor:

<i>Diplomatic and consular.</i> —Embracing the accounts of foreign ministers; of secretaries and attachés to legations; of consuls general; of consuls and commercial agents for salary and for disbursements for the relief of destitute American seamen; of United States commissioners under reciprocal treaties; of accounts under treaty for foreign indemnity, and of contingent expenses of consuls, &c.....	1,631
<i>Patent Office.</i> —Embracing accounts for contingent and incidental expenses, for salaries, &c.....	12
<i>Agricultural Department.</i> —Embracing accounts for salaries and expenses, &c.....	42
<i>Internal revenue.</i> —Embracing accounts for drawback, accounts of United States collectors and assessors, and United States tax commissioners.....	3,765

III. From the General Land Office:

Embracing accounts of receivers of public money, and acting as United States disbursing agents; of surveyors general and deputy surveyors; accounts of the States for percentage of lands sold within their respective limits, of lands erroneously sold, &c.....

Aggregate of accounts revised:	
From First Auditor.....	7,052
From Fifth Auditor.....	5,440
From General Land Office.....	1,314
	<hr/> 13,806
Bonds entered, filed, and indexed.....	326
Letters written upon business of the office.....	5,181
Letters recorded.....	3,422
Letters received, filed, and indexed.....	10,819
Internal revenue tax receipts registered, posted, and filed.....	3,516

All requisitions made for advances of money to United States disbursing officers of every description have been examined, entered and duly reported upon; and the emolument returns required by law to be semi-annually made by all the United States marshals, district attorneys, and the clerks of the United States courts, have been examined, entered, and properly filed.

The gentlemen connected with the office have, during the year, continued to discharge their respective duties with punctuality and fidelity.

R. W. TAYLER, *Comptroller.*

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

REPORT OF THE SECOND COMPTROLLER,

TREASURY DEPARTMENT,
Second Comptroller's Office, October 19, 1865.

SIR: I have the honor to submit the following report of the operations of this office for the fiscal year ending June 30, 1865.

For the purpose of making a comparative exhibit of the amount of labor done during this and the preceding year, the work done during the latter period is reproduced from my last annual report.

The aggregate number of accounts of disbursing officers and agents received from the Second, Third, and Fourth Auditors, and finally adjusted in this office, is as follows:

For the year ending June 30, 1864.....	7,605
For the year ending June 30, 1865.....	8,755

Thus:

	1864.	1865.
From the Second Auditor.....	4,866	4,769
From the Third Auditor.....	2,339	3,497
From the Fourth Auditor.....	400	489
	<hr/> 7,605	<hr/> 8,755

The aggregate number of certificate accounts received from the Second, Third, and Fourth Auditors, and examined and acted upon in this office, is as follows:

For the year ending June 30, 1864.....	91,436
For the year ending June 30, 1865.....	99,568

Thus:

	1864.	1865.
From Second Auditor for arrears of pay and bounty due deceased and discharged soldiers.....	79,496	80,830
From Second Auditor for salaries of contract surgeons.....	10,320	14,747
From Fourth Auditor.....	1,620	3,991
	<hr/> 91,436	<hr/> 99,568

The entire number of prizes adjudicated and prepared for distribution, on reports from the Fourth Auditor, is—

For the year ending June 30, 1864.....	304
For the year ending June 30, 1865.....	281

And the number of accounts of discharged and deceased sailors, from the Fourth Auditor, is—

For 1864.....	9,489
For 1865.....	17,553

The aggregate amount involved in the foregoing accounts is—

1864.....	not reported
1865.....	\$653,826,810

The number of requisitions upon the Secretary of the Treasury examined, countersigned, and recorded in this office, is—

For the year ending June 30, 1864.....	13,154
For the year ending June 30, 1865.....	13,750

As follows:

Interior Department—

	1864.	1865.
Pay or advance requisitions.....	970	1, 108
Refunding requisitions.....	69	81
	<u>1, 039</u>	<u>1, 189</u>

War Department—

Pay or advance requisitions.....	8, 330	7, 946
Refunding requisitions.....	516	585
	<u>8, 846</u>	<u>8, 531</u>

Navy Department—

Pay or advance requisitions.....	2, 859	3, 463
Refunding requisitions.....	410	567
	<u>3, 269</u>	<u>4, 030</u>

The number of official letters written and recorded is—

For 1864.....	1, 860
For 1865.....	2, 551

The number of pages in letter-book occupied in recording official letters is—

For 1864.....	827
For 1865.....	951

In addition to this large amount of official correspondence, the number of cases referred to this office, and upon which decisions were made in each individual case, is—

For 1864.....	not reported.
For 1865.....	3, 729

Number of contracts filed and recorded—

In 1864.....	not reported.
In 1865.....	4, 835

Number of charter-parties received and filed—

In 1864.....	not reported.
In 1865.....	832

Number of bonds of disbursing officers received and filed—

In 1864.....	not reported.
In 1865.....	1, 011

Number of officers reported to Secretary of War as delinquent in the rendition of their accounts, under the act of July 17, 1862—

In 1864.....	not reported.
In 1865.....	8, 290

Number of pensioners whose names have been recorded here upon reports from the Commissioner of Pensions—

In 1864.....	not reported.
In 1865.....	36, 513

The number of referred cases, presented personally, and upon which decisions were made and indorsed, but of which only a brief record is made, is estimated at four thousand.

Their examination employs several clerks necessarily of much experience, and most of them having to be despatched at once, a large share of the time of the Comptroller is occupied in their immediate decision.

A further edition of 2,000 of the Digest of Decisions of Second Comptroller's Office has been issued during the year, and has been much in demand with disbursing and accounting officers of the several departments of the government.

The employment of female clerks in this office has been approved, after proper trial, and is continued not only as a matter of economy, but as opening a field of respectable employment from which women have heretofore been excluded, and as establishing a precedent of great public benefit. A number of the ladies employed, of mature age and considerable experience, have been found fully competent to examine accounts and settle claims of the heirs of deceased officers and soldiers. They report as large a number of accounts adjusted as their male co-laborers engaged on the same class of work, and they have been found, almost without exception, assiduous in the discharge of their several duties, and uniformly observant of the rules and regulations of the department. The increase in the number of those employed will sufficiently measure the increase in the business of the office.

The number of persons employed in 1860 was 18; now the number of persons engaged is 100, and the business of the office requires a still additional force. This will not appear remarkable, however, when it is considered that there are in the Second Auditor's office 131 clerks; in the Third Auditor's office 275 clerks; in the Fourth Auditor's office 105 clerks; in the Pension Office 136 clerks; in the Indian Office 32 clerks; making a total of 679 clerks, whose work is revised in this office; and this condition must necessarily continue, as the accounts which have accrued during the war, and the claims growing out of it will require some years for their final and complete settlement. Many important questions arise in the business of the office, to decide which properly requires time and investigation. To enable the Comptroller to discharge his duties satisfactorily, he should be relieved of some portion of the routine labor of the office, in which so much of his time is now necessarily occupied. The remedy is not easily suggested.

The practice of allowing extended leaves of absence does not prevail as formerly. By this is not meant the ordinary leave given to every employé at least once a year on application, but the reprehensible custom of allowing a substitute to discharge the duties of a desk for long periods of time, while the regular occupant is absent—perhaps engaged in other pursuits. The public business always suffers under such a system, which has no compensating advantages, for the duties of the absentee are rarely capably discharged by his irresponsible substitute. If the ordinary period of absence be exceeded, it would seem to be but justice to require the absentee to submit to a reduction of his pay, or, what perhaps would be better, to the entire loss of it, for the period of his absence beyond the time fixed as the maximum of leave.

I am, very respectfully, your obedient servant,

J. M. BRODHEAD,
Second Comptroller.

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

REPORT OF SUPERVISING ARCHITECT.

TREASURY DEPARTMENT,

Office of Supervising Architect, November 11, 1865.

SIR: The operations during the year ending September 30, 1865, on the various public buildings under the direction of the Treasury Department, and committed to the charge of this office, have been limited, and, with some few exceptions, mostly confined to repairs and alterations. No new buildings were commenced, and, in consequence of the failure of appropriations asked for from the last Congress, works had to be stopped; as, for instance, the work of alterations of the Cincinnati, Ohio, Philadelphia, Pennsylvania, custom-houses, and the completion of the Dubuque custom-house.

The following works were completed during the year: the United States court-house at Baltimore, Maryland, the work on the government warehouses and wharves on Staten island, New York, and the new roof of the Windsor, Vermont, court-house.

Proposals were invited for the construction of a new custom-house at Portland, Maine, for which an appropriation of \$50,000 had been made, and for the alterations of the Louisville custom-house; but the offers received in both cases exceeded the available means so much that no action was taken.

As stated in the last report of the supervising architect, the marine hospital at Chicago, Illinois, was sold for the sum of \$132,000. Many efforts were made to procure another suitable site, and a variety of plans for a new hospital were prepared in this office; but as the negotiations for the purchase of another site have hitherto failed, nothing was done towards the erection of a new hospital.

The various galvanized iron roofs, and the heating apparatus of many of these buildings, have been a source of much serious complaint, perhaps more than ever before. It is to be hoped that the next Congress will grant such means as to gradually remedy these evils.

On the 1st of October, 1864, the aggregate balance of appropriations not withdrawn from the treasury amounted to \$1,697,624 04. The appropriations becoming available during the year amounted to \$31,911 53; and from proceeds of sale of old Chicago marine hospital, \$132,000, making an available amount under the control of this office of \$1,861,535 57 for the year ending September 30, 1865. The expenditures during the year amounted to \$742,316 16, leaving a balance on the 30th of September, 1865, of \$1,119,219 41.

Treasury extension.—In consequence of the failure to provide suitable accommodations for the State Department, no progress was made in the continuation of the north wing of the Treasury extension. A large amount of materials, however, was received in anticipation of the work, and will be on hand, ready, whenever the old State Department may be removed, and Congress provides further means for the prosecution of the same. On account of the pressure for room, an additional attic over the old building was constructed; the old basement rooms remodelled and made available for office purposes; an additional story built on the building on the corner of Seventeenth street and New York avenue; and the building on the corner of Fifteenth and G streets remodelled for the accommodation of the Internal Revenue office. The expenditures for the above work, together with those for furniture, repairs and alterations of the Treasury building generally, were large, and have not as yet been refunded. The temporary diversion of funds from the purposes for which they were appropriated may be justified by the exigencies of the times, but it is to be desired that the same may not occur again. The clerical force of the department is still increasing,

and the Treasury building, large as it is at present, does not afford proper accommodations for the whole force; and the early completion of the north wing is not only a desideratum, but a matter of necessity. The construction of that section, with a vast amount of materials, and all the necessary tools and appliances for the work on hand, could be completed in a comparatively short period; and I think that an additional appropriation of \$500,000 would be sufficient for the purpose. It is also thought that temporary accommodations for the State Department may be had more readily now than during last winter. The urgent requirements of the department for more room, and the advantages to the work that will result from its early resumption and completion, commend the same to special and favorable consideration.

Buffalo custom-house.—A new hot-water heating apparatus, at a cost of \$11,473 75, was put in this building, and completed during last winter. It was tested during several months of the severest winter weather of last year, and proved to be fully and generally satisfactory.

Cincinnati custom-house.—The operations on the work of alterations of this building had to be suspended (as already stated) on account of the appropriation being exhausted. Subsequently an arrangement was made with the former superintendent of the work for completing certain parts of the same, the payment to be deferred and to be dependent on the appropriations that Congress may make for the purpose. This office is not well advised of the present condition of the building, and I am unable to make a detailed statement of the liabilities and requirements of it. I am informed by the late surveyor of Cincinnati that \$20,000 will be required to liquidate debts and complete the alterations.

Dubuque custom-house.—For the same reasons as in the foregoing case, the work on this building was suspended. An expenditure of \$2,090 from the fund for preservation of public buildings was authorized to complete the first and second stories of this building and render them habitable; by this means a rent of about one thousand dollars for the accommodation of the post office and custom-house will be saved. This work has been carried on well and economically, though it is thought that the business of the place did not require such a large structure as the one erected. No agent of this office having recently visited and inspected the building, I am unadvised of its precise condition at present. The amount required for completing the building, grading, and enclosing the grounds will not exceed \$15,000.

Louisville custom-house.—Nothing was done during the past year towards the alteration of this building, for which an appropriation of \$15,000 had been made. Proposals for the work were invited, but those received largely exceeded the amount of the appropriation. A new set of plans for remodelling the building was recently submitted by the assistant architect, A. B. Mullett, esq., and approved by the Secretary, and it is confidently expected that its cost will come within the amount of the appropriation, at the same time disposing of the available space of the structure more judiciously and satisfactorily than was done by the former plans.

Philadelphia custom-house.—The alterations of this building have been vigorously prosecuted, and were carried so near to completion that the rooms assigned to the assistant treasurer have been occupied by him. Considerable liabilities were incurred exceeding the appropriation made for the purpose. It will require \$30,000 for the payment of the above debts, and for the completion of the building.

Baltimore court-house.—This building has been finally completed and furnished, and proves to be a conspicuous ornament to the city of Baltimore. The work was, throughout, performed faithfully and well. It was begun in the fall of 1860 and suspended in May, 1861, and resumed, by order of the department,

in 1862; since then it has been impossible to prosecute it vigorously, partly on account of invasions of the State of Maryland by rebels, partly on account of the scarcity of laborers, and partly on account of the great difficulty of procuring materials. The building was thus constructed during a period when the prices of labor and materials were far higher than at the time when the contract was made—in many instances more than double; and, as both the suspension and resumption of the work were made by order of the government, the Secretary considered that the contractor was entitled to an equitable adjustment of his losses, but as yet has not taken any definite action in the matter.

Windsor court-house.—The new slate roof of this building has been completed, and the building otherwise repaired, at a cost within the amount of the appropriation made for the purpose.

Staten Island.—The work of repairs of the United States government warehouses and wharves has been completed during the current year, and was accepted by the late chief of this bureau, I. Rogers, esq. In consequence of a diversity of opinion as to the character and value of the work furnished by the contractors, different from and adverse to that of the late supervising architect, the Light-house Board refused to pay the amount which they were to transfer in favor of the above work for the cession and improvement of a portion of the revenue depot grounds to the light-house establishment. They contend that the work of improvement on their ground, as well as on all the rest, was not in accordance with the requirements of contracts and stipulations. The examination of the same was submitted to a commission of experts, who reported unfavorably to the opinions of Mr. Rogers, and payment (amounting to \$26,599 12) has ever since been withheld from the contractors. I am personally unacquainted with the work, but am confident that the same has been condemned with more severity than the case required. The controversy about the work is mainly due to a neglect in properly recording the changes and deviations from the original contract and specifications, which were found to be necessary. The work has, however, had a severe practical test during the past summer, and, as far as I am aware, has answered the purpose very well.

Appended will be found a table showing the amounts available for each work on the 30th of September, 1864; the additional appropriations made and becoming available; the disbursements made during the year ending September 30, 1865; and the additional appropriations required.

The assistant supervising architect, A. B. Mullett, esq., is at present on a tour of inspection of the southern custom-houses, &c. Until his return it will be impossible to state with accuracy their condition or the amount of repairs required.

All of which is respectfully submitted.

I have the honor to be, very respectfully, your obedient servant,

B. OERTLY,

Acting Assistant Supervising Architect.

Hon. HUGH McCULLOCH,

Secretary of the Treasury.

REPORT OF THE LIGHT-HOUSE BOARD.

TREASURY DEPARTMENT,

Office of Light-house Board, Washington City, Oct. 26, 1865.

SIR: I have the honor respectfully to submit a report of the operations and condition of the light-house establishment for the fiscal year ending 30th June, 1865.

In the first light-house district, embracing all lights, &c., from the north-

eastern boundary of Maine to Hampton harbor, New Hampshire, repairs more or less extensive have been made at the following named stations: Wood island, Goat island, Saddleback Ledge, Deer Island Thoroughfare, Edgemoggin, Mount Desert, Libby island, Little river; and works of needed renovation are in progress at Seguin, Hendrick's Head, Burnt island, Manheigin, Negro island, and Dice Head; and it is the opinion of the board that the present condition is such as to warrant the belief that but few large works of repair or renovation need be undertaken in this district during the coming year. There yet remains to be done much that is desirable, but little that is indispensable.

The measures for facilitating the entrance into Portland harbor, viz., increasing the height of the light at Portland Head and substituting a large second-order lens for the fourth-order there in use, thereby greatly augmenting the range of the light, have been completed during the year and have been found to accomplish the desired object. It is believed now that the entrance to this harbor is so completely lighted that navigation in and out is attended with little or no danger. The keeper's dwelling at this station has been thoroughly repaired. In order still further to identify the two lights at Cape Elizabeth as day marks, four broad horizontal red stripes have been painted on the easterly tower, and on the westerly tower one vertical stripe.

The buoyage of the district has been maintained in an efficient condition, a service requiring, in this region of rapid currents and high tides, constant vigilance. The attention of the board having been called to the necessity of additional buoys to mark the dangerous ledges, Grindstone, Sheep Island, and Inner Bay Ledges, in Penobscot bay, the required examinations were made, resulting in the determination of their usefulness, and suitable buoys have accordingly been placed.

The necessity of supplying some more efficient system of fog-signals than at present employed, to aid the navigation of this rock-bound coast, has been seriously impressed upon the board, and careful investigation of the subject has been made. The result has been deemed sufficient to warrant the board in estimating for a sum to cover the expense of substituting the apparatus which may prove to be most effective.

Beacons consisting of casks on masts have been placed on Fiddler's Ledge, Harbor Ledge, and Portersfield Ledge, and spar-beacons have been set at Winslow's Rocks and Ames's Ledge.

A steam buoy-tender has been provided for this district in place of the two sailing-vessels heretofore employed, and which were reported to require extensive and costly repairs.

The second light-house district embraces the coasts from Hampton harbor, New Hampshire, to Gooseberry inlet, Massachusetts. The light-house service in this district has received especial attention, and is now in a satisfactory condition. Repairs and renovations have been made at Cape Cod, (Highlands,) Long Point, Billingsgate island, Nansett, Mayo's beach, Monomoy Point, Bass river, Bishop and Clerks, Great Point, Brant Point, Nobsque, Dumpling Rock, Clark's Point, Hyannis, Sandy Neck, Chatham, Cape Ann, Marblehead, Ten Pound island, Bird island, and other stations.

The structures standing at the discontinued light-house station at Point Gammon, being found to be in a rapid course of demolition from lawless persons, fishermen and others, it was deemed prudent to have them taken down and removed to a place of greater security. Some of the materials, lumber, &c., have been used in the erection of buildings needed at other light-stations.

Repairs are now in progress at Gay Head, Race Point, Sankaty Head, and other stations, which, when completed, will leave the district, in respect to the structures, in a condition requiring but little attention during the next year.

A new spar-beacon, forty-five feet long, bearing a conspicuous day-mark,

has been erected at Hardy's Rock, in place of the former structure, carried away by storms.

Extensive repairs have been made to the stone beacon at Great Fawn bar, which the action of ice and storms had rendered insecure.

The various fog-signals in the district have received careful attention, and are now in as good condition as their character will permit.

The last remaining old-style lantern in the district, that at Clark's Point, has been removed and an efficient and modern structure put up, and new and improved lamps have been introduced throughout the district.

The buoyage of the district has been well attended to and kept at all times, so far as circumstances would permit, in an efficient condition.

An inspection has been made of the light-house in the exposed position of Minot's Ledge, and its condition found to be perfectly satisfactory.

A steam-tender has been provided for this district, which is expected to do the work heretofore performed by two sailing-vessels, better, more promptly, and at less expense.

The inspector reports that the light-vessel service of the district during the past year has not been attended with a single casualty requiring the removal of any one of them from its station.

In the third light-house district, embracing the coasts from Gooseberry Point, Massachusetts, to Squam inlet, New Jersey, and including Lake Champlain and Hudson river, much has been done during the past year in the way of repairs and rebuilding, but as many of the structures, which are old, have not been planned on correct principles, much remains still to be done. The extensive commerce, foreign and domestic, traversing this district, demands that the system of lighting and buoyage should be as nearly perfect as possible.

Repairs and renovations, more or less extensive, have been made at the following stations: Newport harbor, New London, New Haven, Esopus Meadows, Saugerties, Stuyvesant, New Baltimore, Schodack channel, Van Wies Point, Block island, Princess bay, Elm Tree, Sandy Hook, West beacon, Fire island, Stratford River beacon, Bridgeport beacon, and Black Rock beacon.

At Rondout and Coxsackie, the light-houses require repairs and the sea-walls to be rebuilt. Special estimates of the cost have therefore been submitted to Congress. Other and less expensive works are required at Beavertail, Four-mile Point, Bergen Point, Passaic river, Black Rock, and Sandy Hook; and it is expected that the current appropriation for repairs and incidental expenses will meet the cost.

Special estimates are submitted to meet the cost of rebuilding the beacons for Norwalk island, Southport and Elbow beacon, which have been destroyed by the action of ice.

The failure of Congress at its last session to act upon the estimates submitted for operations at Warwick, Sands Point, and Nayat Point, in common with all other estimates for the light-house establishment, rendered it necessary to suspend the proposed works, and the estimates are again commended to the attention of Congress.

The beaconage and buoyage of the district have received careful attention, and all damages and losses incurred during the year have been repaired as far and as promptly as practicable.

The fog-signals of the district have received due attention, and the board, aware of the importance of rendering them as distinctive as possible, have set on foot a series of experiments, in order that the most effective appliances for warning the navigator in thick weather may be adopted.

A steam vessel has been provided for the district to take the place of the two

sailing light-house and buoy-tenders now employed, which it is expected will perform the service more effectively, with greater despatch, and at less cost.

The arrangement entered into by which a designated part of the lot of land on Staten island ceded to the United States by the State of New York was to be transferred to the Light-house Board, has not been yet completed. The acting engineer in the service of this board, in a recent report, says: "The grounds are still occupied by the cotton agent. * * * There is a prospect of the premises soon being in our hands again." There is much to be done to these premises to place them in the condition contemplated by the Secretary of the Treasury, and by this board, at the time the arrangement was made. The facilities which the use of this depot will afford the board in its operations, when it shall be placed in the condition contemplated, are much needed, and it is respectfully requested that directions to complete the work may not be delayed longer than is absolutely necessary. (See appendix.)

Congress having made an appropriation of \$1,000, approved June 30, 1860, for "a survey to determine the proper site of a light-house at or near the Sow and Pigs, Buzzard bay," the coast survey was requested to do the work. A survey had been made in 1853, and careful measurements show that no change has taken place since. The board has not yet decided that the light-house at Cuttyhunk does not, in conjunction with the system of buoys on the reef itself, subserve all the requirements of commerce.

The fourth light-house district embraces the coasts from Squam inlet, New Jersey, to Metomkin inlet, Virginia, including Delaware bay and tributaries. In this district every essential repair and renovation has been made that the funds at the disposal of the board would allow. The deficiencies and wants of the district have been brought to the attention of Congress, and special appropriations asked for to meet cases which cannot be put off without incurring greater ultimate expense. Among these cases, that of Cohansy light-house is especially urgent. The necessity for providing an effectual protection to the work against the steady encroachment of the water, which has been several times urged upon Congress, is now more pressing than ever. A special estimate is therefore submitted to cover the cost of suitably banking in the site.

The measurements of the beach at Absecum light-house to determine the reported encroachment of the sea at that place have been continued semi-monthly during the past year. The changes in the ordinary high-water line so far have been so slight as not to justify any apprehension of immediate danger to the light-house. The observations, however, will be continued, and all necessary measures which may be required for the protection of the structure will be promptly taken.

Small but essential repairs have been made at Barnegat, Absecum, Cape May, Brandywine, Ready Island, Bombay Hook, and Fenwick's Island light stations.

Under authority of act of Congress a new beacon-light required at Cape Henlopen, in place of the old structure, in consequence of change of shore-line, has been erected. The new beacon-light is a screw-pile structure, built near the point of the cape. The old beacon was taken down, and some of the materials have been used to protect the site of the new structure. The remainder has been sold at public auction.

The increasing dilapidation of the present tower of Assateague has obliged the board to take measures for building a new one, as authorized by act of Congress. The execution of this work has been postponed, however, on account of more pressing wants in other branches of the service. It is now believed that there should be no further delay, and measures are in progress to build a new first class tower for this important sea-coast station. It is found, however, that the sum available for this purpose is insufficient, on account of the rise in the

price of materials and labor, and an estimate to cover the additional cost is submitted.

The buoyage and beaconage of the district is in a satisfactory condition.

The fifth light-house district embraces the coasts from Metomkin inlet, Virginia, to New River inlet, North Carolina, including Chesapeake bay and tributaries, and Albemarle and Pamlico sounds.

It was only late in the year that the greater portion of the southern part of this district was brought permanently under the control of the government.

In the northern part the service of the district has been well attended to, and the various aids to navigation maintained in an efficient condition.

In James river the screw-pile light-houses at White shoals, Point of Shoals, and Deep Water shoals, which had been but slightly injured by the enemy, were temporarily put in order, and provided with new fog-bells and illuminating apparatus. The light-house at Jordon's Point, near City Point, was thoroughly repaired and re-established, sundry requisites being provided.

The light has been restored at Stingray Point, after making certain needful repairs to the screw-pile structure, which, though plundered of all movable articles, was but slightly injured. At New Point Comfort light-station the required repairs were much more extensive, and involved much time and expense. A new lens has been provided, and the light re-established.

Owing to the failure of the appropriation for light-house purposes during the last session of Congress, it becomes necessary again to represent the urgent necessity of building a new light-house for Sharp's island, Chesapeake bay. The unusual absence of storm-tides and heavy northwest gales during the past year accounts for the unexpected preservation of the present structure. The sea, however, is gradually but surely undermining the bluff, and has already reached one corner of the building, leaving no doubt as to the result. The estimate of last year for this work is therefore repeated.

The tram-road used in the construction of the new light-house at Cape Charles, being of no further service at that place, has been taken up and the material shipped to Baltimore.

Such slight repairs and renovations as were required in the district have been made, and the disposition of beacons and buoys there met every requirement of commerce.

In the waters of North Carolina the various aids to navigation which, at the date of the last report of the board, were in condition to receive its attention have been put in effective operation.

Immediately upon the close of the rebellion an experienced engineer was sent to those waters to take charge of the work of re-establishing such lights, &c., as the interests of commerce might be found to demand. A large quantity of illuminating apparatus, and other light-house material, which had been abstracted by the enemy, was recovered, and such portions as could be at once made use of were so applied, and the rest sent north for repairs and refitment.

Temporary lights for the accommodation of army transports and navy vessels were, upon the fall of Fort Fisher, established at the entrance to Cape Fear river and at Beaufort, but when the necessity under which they were placed ceased to exist the lights were discontinued.

In view of the fact that commerce has not as yet been re-established as it existed in 1860, the channels in many parts of the coast having, since that time, undergone material changes, it is proposed only to restore such aids to navigation on the southern coast as shall be deemed essential to the trade developed to those ports. It is, moreover, not at all improbable that commerce may seek new channels, involving the necessity of an entirely new arrangement and new kinds of aids.

The work of re-establishing lights of undoubted utility will be pressed forward as soon as the means are supplied, an estimate of which is submitted.

The excavation of iron ore at Lazaretto Point, near Baltimore, has progressed during the year, but not so rapidly as had been desired, the scarcity of labor having caused the delay. Up to this time some 1,291 tons have been excavated and sold, the net proceeds, \$2,013 96, having been deposited in the treasury of the United States. With the present abundance of labor, it is expected that much greater results will be attained during the next year.

An appropriation was made June 20, 1860, for a light-house at the mouth of North river, Albemarle sound, North Carolina, but because that region was open to raids by the enemy it was not deemed prudent to take any steps towards building the structure, and the appropriation was suffered to lapse into the treasury. The necessity for a light-house at that point having been again strongly urged upon the board, an estimate to cover the cost is submitted.

The sixth light-house district embraces the coasts from New River inlet, North Carolina, to Cape Canaveral light-house, Florida, and within its limits the few aids to navigation which had been left unharmed by the enemy, have been maintained during the year in useful operation. Measures of renovation have been necessarily confined to such temporary works as would serve the requirements of a recently developed commerce.

The approaches to Charleston were thus lighted immediately after the occupation of that place by the United States forces, but it was found, upon examination, that an almost total change had taken place, leaving no channel in the harbor as it was in 1860, and opening new ones. Under this altered state of things it became necessary to establish lights temporarily at such places as would be useful guides through existing channels, and to omit all others.

The light-vessel formerly placed off Rattlesnake shoal has been moored at the entrance to Charleston bar, and it is recommended that this position be made permanent, as the vessel will thus answer the double purpose of warning vessels from Rattlesnake shoal, and at the same time form a channel range over Main Ship bar. She will also serve as a guide for vessels approaching from the southward to clear Stono breakers.

A light-vessel equipped from materials collected from Charleston and Port Royal has been placed at the wreck of the monitor Weehawken, which lies directly in the channel way, and a temporary beacon-light has been established on a house on Sullivan's island. These two lights now mark the entrance over the bar and the channel up to the Weehawken. It is recommended that this temporary beacon-light be made permanent, and a suitable structure erected for it.

Temporary structures with steamer lenses occupy the sites (nearly) of the former lights upon Fort Sumter and Castle Pinckney, and answer a good purpose.

The gas-light at White Point Garden (battery) was left by the rebels in tolerably good order, and has been re-established.

The range-lights for Port Royal entrance have been continued. The Bay Point beacon-light (part of this range) is built on a large barrack erected by the rebels in 1861, slightly built, and already beginning to show signs of decay. This important harbor requires a light of the second or third order, and a special appropriation to cover the expense of the establishment of such a light is submitted.

Tybee beacon has been relighted, and temporary beacon-lights established to aid the navigation of Savannah river. The re-establishment of lights at the important stations of Georgetown, Cape Romain, Tybee, St. Augustine and Cape Canaveral, has occupied the consideration of the board, and preliminary steps to this end have been taken. The construction of the iron tower for