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OFFICIAL.

Treasury Department,

Office of Internal Revenue,

Washington, February 12th 1865.

Sir:

I have received a report of Mr. Thomas Proctor, Special Agent of the Treasury Department, in regard to the Official Conduct of Mr. A. A. DeLong as Collector of Internal Revenue for the Fourth District of the State of California.

From the report it appears that Mr. DeLong collected large sums of money in gold coin on account of taxes assessed under the Excise Law of July 1st, and that he has converted the coin into Treasury Notes, at a large premium, and deposited the Notes with the Assistant Treasurer of the United States.

By the fourth section of said Act he was required to account for and

pay over to the United States, in compliance with the order or requisition of the Secretary of the Treasury, all public moneys which might come into his hands or possession. His bond, as collector, contained the same stipulation.

Mr. De Long's bond is filed in the Office of the First Comptroller of the Treasury, and I respectfully suggest an inquiry, through the Law Officers of the Government, as to the legal liability of the Sureties upon said Bond.

I enclose copy of Mr. Proctor's report, also the blank form of the bond given by Mr. De Long.

Very respectfully,

Yours obed^t serv^t

Geo. S. Boutwell
Commissioner.

Hon. Salmon P. Chase,
Secretary of the Treasury.

Don't m^r the Roseau

July 12. 1863.

Enclosing report of
J. Brown, Apr. 21st 1864,
in regard to official
conduct of A. A. Mc
Long. Collection days
Jan 4th 1864 with Col^{rs}

130

July 14/63