

who, by our direction, furnished a statement in behalf of the state, and by the third auditor of the treasury department of the United States, on whom the liquidation of the claim was devolved. The auditor made his objections by way of remarks upon the several items of the treasurers statement, which were replied to by an elaborate and able argument by the treasurer in support of his statement, and the principles upon which it was founded, as well with reference to the act of congress, as to their intrinsic propriety and justice.

The auditor, it seems, could not be convinced that the act of congress authorised him to allow the claim as stated by the treasurer, and therefore, without contesting its merits, he adhered to his objections, and liquidated the claim upon principles which he believed to be prescribed by the act.

Whether a liberal construction of the act of congress would have authorised the auditor to settle the claim upon the principles contended for by the treasurer, we will not undertake to determine. But it appears to us most manifest, whether the fault be in the law, or in construing it, that the state has not obtained, by a considerable sum, the amount of her just and fair claim.

We submit to you, herewith, such documents as we consider necessary to give you a full understanding of the subject, that you may determine whether any, and if any, what steps shall be taken to obtain a further allowance.