

the past year, who had lost their discharges, that the clerk hire allowed this office by the last General Assembly was insufficient. The Adjutant-General of Iowa should have a competent clerk, with a salary of at least \$1,200.00 a year. Besides all the ordinary business of the office in the Adjutant-General's and Quartermaster-General's Departments, I have had the extra duty of correcting the Rolls of Honor of the Quartermaster-General's Department (U. S.) so far as deceased Iowa soldiers are concerned. The labor involved in the necessary examination and correction of these rolls can be somewhat estimated when it is known that there were four thousand seven hundred and eighty-six different corrections made in relation to Iowa soldiers' names, their companies, regiments, and dates of death.

Many of the volumes containing the rolls of the Iowa regiments have been so much used for the last eleven years that they should be copied into new books. The old ones can be carefully preserved.

In the nine years' use of the arsenal floor, it has been much worn and injured, and there is need of its repair.

With great respect,

I have the honor to be
Yours truly,

N. B. BAKER,
Adjutant-General of Iowa.

REPORT

OF

Nathaniel B. Baker,

Adjutant General

AND

A. Q. M. G. OF THE STATE OF IOWA.,

TO

HON. CYRUS C. CARPENTER,

GOVERNOR OF IOWA.

JANUARY 1, 1875 TO JANUARY 1, 1876.

DES MOINES:
E. F. CLARKSON, STATE PRINTER.
1876.

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE,
DES MOINES, January 1, 1876. }

HON. CYRUS C. CARPENTER, *Governor of Iowa, and Commander-
in-Chief of the Militia thereof:*

SIR:—I have the honor to submit my report as Adjutant-General
and Acting Quartermaster-General of the State of Iowa.

ROSTER OF COMMANDER-IN-CHIEF AND STAFF, JANUARY 1, 1876.

RANK.	NAMES.	RESIDENCE.	OFFICE.	WHEN COMMISSIONED.	REMARKS.
Governor	Cyrus C. Carpenter	Des Moines, Polk Co...	Commander-in-Chief...		Com. of Subsistence U. S. V., March 24, 1862; Chief Com. of Subs. 16th Army Corps, Sept. 29th, 1864; Chief Com. of Subs. 15th Army Corps, Nov. 9, 1864; honorably mustered out July 14, 1865; confirmed as brevet Colonel of Volunteers, Feb. 5, 1866, for efficient and meritorious services,—to rank from July 12, 1865. Register of State Land Office, 1867 to 1871. Inaugurated Governor of the State, Jan. 11, 1872; re-elected in 1873. At time of first election, a resident of Webster county.
Brig-Gen.	Nathaniel B. Baker	Des Moines, Polk Co...	Adjutant and Inspector General, A. Q. M. Gen., A. Com. Gen., and Paymaster Gen.	July 25, 1861	Originally appointed from Clinton, Clinton Co., by Governor Samuel J. Kirkwood, in 1861; re-appointed by Gov. Kirkwood in 1862; re-appointed by Gov. Wm. M. Stone, Jan. 1864, and in 1866; re-appointed by Gov. Merrill in 1868 and 1870, and by Gov. Carpenter in 1872 and 1874.
Lieut-Col.	Geo. Rollett.....	Ft. Madison, Lee Co....	Special Aid-de-Camp..	March 22, '73	Private and 1st Serg't Co. D. 7th Iowa Infantry.
Lieut-Col.	Eugene C. Haynes	Centerville, Appanoose	Special Aid-de-Camp..	March 22, '73	Private and 1st Lieut. Co. D. 6th Iowa Infantry.
Lieut-Col.	Richard Hulit.....	Le Claire, Scott Co.....	Special Aid-de-Camp..	March 22, '73	Private and 2d Corporal Co. K. 20th Iowa Infantry.
Lieut-Col.	Albert D. Collier...	Cedar Rapids, Linn Co	Special Aid-de-Camp...	Jan. 28, 1874	
Captain....	Wm. H. Fleming...	Des Moines, Polk Co...	Military Secretary.....	April 7, 1869	One of the principal clerks in Adjutant-General's office during the war and for some time after. Subsequently appointed Deputy Secretary of State from Clinton county, and served as such from Jan. 8, 1867, to April 8, 1869, when he was appointed Military and Private Secretary of Governor Merrill. Re-appointed by Gov. Merrill in 1870, and was appointed Military and Private Secretary of Governor Carpenter in 1872 and 1874.

OFFICERS.	NAME OF COMPANY.	LOCATION.	ARMS.
Capt. Farron Olmsted..... 1st Lieut. Frank A. Shepard..... 2d Lieut. John W. Rowan.....	Olmsted State Guards.....	Des Moines, Polk county.....	Springfield B. L. rifles ...
1st Senior Lieut. Frank Clark.....	Baker Battery.....	Des Moines, Polk county.....	1 12-pdr. cannon.....
Capt. Charles V. Mount..... 1st Lieut. Martin D. Sterling..... 2d Lieut. Lyman H. Starks.....	Vinton State Guards.....	Vinton, Benton county.....	Springfield B. L. rifles ...
Capt. Truman A. Darling Senr. 1st Lieut. Wm. H. Parker..... Junr. 1st Lieut. David H. Holmes..... Senr. 2d Lieut. David G. Harvey..... Junr. 2d Lieut. Frank Burns.....	Lawler Battery.....	Lawler, Chickasaw county.....	1 6-pdr. cannon.....
Capt. Wm. Rowland..... 1st Lieut. Philander N. Drake..... 2d Lieut. Thomas W. Williams.....	Baker State Guards Artillery ..	McGregor, Clayton county.....	1 6-pdr. cannon.....
Capt. Thomas G. Ferreby..... 1st Lieut. John H. Tierney..... 2d Lieut. Noah W. Denison.....	Clinton Artillery.....	Clinton, Clinton county.....	1 6-pdr. cannon.....
Capt. Wm. W. White..... 1st Lieut. Sanger P. Fuller..... 2d Lieut. Albert Brownslow	Battery "A," Cresco Artillery..	Cresco, Howard county.....	1 6-pdr. cannon.....
Ft. Madison.....	For defence of Penitentiary....	Ft. Madison, Lee county.....	{ Springfield B. L. rifles { and Colt's Revolvers.

ADJUTANT-GENERAL'S REPORT.

[No. 9.

Capt. Stephen G. Barnes..... 1st Lieut. Thomas T. Baker..... 2d Lieut. Hamilton M. Bartlett.....	Iowa College Company.....	Grinnell, Poweshiek county.....	Springfield B. L. rifles....
Senior 1st Lieut. William Burton.....	Iowa College Artillery.....	Grinnell, Poweshiek county.....	1 12-pdr cannon
Capt. J. S. Stickney..... 1st Lieut. A. E. Hitchcock..... 2d Lieut. A. M. Blodgett.....	Iowa State Agricultural College Company	Ames, Story county	Enfield rifles, Spring- field B. L. rifles
Senior 1st Lieut. C. H. Lee.....	Geddes Battery.....	Ames, Story county	1 12-pdr. canon.....
Capt. Wilson Lumpkin..... 1st Lieut. Sidney J. Bennett..... 2d Lieut. Waldo J. Medearis.....	Fort Dodge Battery.....	Fort Dodge, Webster county.....	1 12-pdr. cannon
Capt. Wm. A. Gebhart..... 1st Lieut. Russell Johnston..... 2d Lieut. Rutledge Lea.....	Keosauqua Artillery.....	Keosauqua, Van Buren county...	1 12-pdr. cannon
Capt. Joseph S. Halliday..... 1st Lieut. Richard Baylor..... 2d Lieut. Samuel Peabody.....	Veteran Guards of Burlington	Burlington, Des Moines county...	Springfield B. L. rifles ...
Capt. Orrin B. Crane..... 1st Lieut. George L. Yount..... 2d Lieut. Henry Brasted.....	Anamosa Artillery	Anamosa, Jones county.....	1 12-pdr. cannon
Capt. David B. Hammell..... 1st Lieut. Lewis A. Berryhill..... 2d Lieut. James Hill.....	Keokuk Veteran Guards.....	Keokuk, Lee county.....	Springfield B. L. rifles ...

1876.]

ADJUTANT-GENERAL'S REPORT.

OFFICERS.	NAME OF COMPANY.	LOCATION.	ARMS.
Capt. Simon B. Dexter..... 1st Lieut. George H. Shockey..... 2d Lieut. Warren N. Jones.....	Mason City State Guards.....	Mason City, Cerro Gordo county..	Enfield rifles.....
Capt. Daniel J. Duane..... 1st Lieut. Timothy D. Lee..... 2d Lieut. Michael J. Cooney.....	Dubuque Rifles.....	Dubuque, Dubuque county.....	Springfield B. L. rifles...
Capt. H. F. Royce..... 1st Lieut. Wm. H. Quick..... 2d Lieut. C. D. Sprague.....	Railroad Volunteers.....	Des Moines, Polk county.....	Springfield B. L. rifles...
Capt. Orville L. Aldrich..... 1st Lieut. James B. Haines..... 2d Lieut. Geo. E. Hartwell.....	Gerhart Lt. Artillery.....	Marshalltown, Marshall county...	1 12-pdr. iron gun and Enfield rifles.....
Capt. Geo. W. Kingsworth..... 1st Lieut. Robert A. Broadbent..... 2d Lieut. Henry Munchrath.....	Sioux City Guards.....	Sioux City, Woodbury county....	Enfield rifles.....
Capt. Thomas J. Smith..... 1st Lieut. Geo. H. Hesse..... 2d Lieut. David A. Stevens.....	Leach Battery.....	Cedar Rapids, Linn county.....	1 12-pdr. iron gun, Rem- ington pistols and sabres.....
Capt. James H. Dean..... 1st Lieut. Geo. Curran..... 2d Lieut. Jud K. Taylor.....	Belknap Guards.....	Grant Township, Polk county....	Enfield rifles.....
Captain Chas. M. Bailey..... 1st Lieut. Sylvanus A. Wright..... 2d Lieut. John Henderson.....	Osceola County Guards.....	Sibley, Osceola county.....	Enfield rifles.....
Capt. Thomas H. Ruth..... 1st Lieut. Stephen H. Wills..... 2d Lieut. Lyman B. McAlpine.....	Hawleyville Blues.....	Hawleyville, Page county.....	Enfield rifles.....
Capt. Wm. A. Fenwick..... 1st Lieut. Jacob B. Lawson..... 2d Lieut. Amasa Carter.....	Valley Guards.....	Valley Township, Polk county...	Enfield rifles.....
Capt. Michael L. Crane..... Senior 1st Lieut. James Martin..... Junior 1st Lieut. John Suchmyre..... Senior 2d Lieut. Andrew Gartley..... Junior 2d Lieut. Robert Bland.....	Lyon Battery.....	Burlington, Des Moines county...	1 6-pdr. cannon.....
Capt. Geo. Hill..... 1st Lieut.—vacancy..... 2d Lieut. Loren S. Tyler.....	Keokuk Battery.....	Keokuk, Lee county.....	1 6-pdr. cannon.....
Capt. Chas. W. Price..... 1st Lieut. Robert W. Maguire..... 2d Lieut. John Arthur Comstock.....	Keokuk State Guards.....	Keokuk, Lee county.....	Springfield B. L. rifles...
Capt. J. M. Ball..... 1st Lieut. W. B. Johnson..... 2d Lieut. John B. Wells.....	Osceola Zouaves.....	Osceola, Clark county.....	Springfield B. L. rifles....

HOWARD COUNTY REGIMENT.

OFFICERS.	LOCATION.		
Colonel C. V. Jacobs.....	Cresco.....		
Lieut.-Col. W. W. White.....			
Major J. E. Peck.....			
Adjutant J. J. Caward.....			
Quartermaster W. C. Nichols.....			
Surgeon L. A. Merriam.....			
COMPANY A.			
Capt. W. H. Patterson.....	Cresco.....		
1st Lieut. Albert Brownslow.....			
2d Lieut. W. B. Mitson.....			
COMPANY B.			
Capt. George M. Van Leuven.....	Lime Springs.....		
1st Lieut. Peter Velie, Jr.....			
2d Lieut. S. A. Miller.....			
COMPANY C.			
Capt. Madison Taft.....	Florenceville.....		
1st Lieut. Frank Richards.....			
2d Lieut. Charles Ashley.....			
COMPANY F.			
Capt. Frank Kyte.....	Busti.....		
1st Lieut. Wm. Burke.....			
2d Lieut. S. A. Sutton.....			

COMPANY G.			
Capt. Geo. W. Webster.....	Howard Center.....		
1st Lieut. R. O. Thayer.....			
2d Lieut. H. N. Brown.....			
COMPANY H.			
Capt. David Patterson.....	Riceville.....		
1st Lieut. C. D. Cutting.....			
2d Lieut. G. B. Spencer.....			
COMPANY I.			
Capt. G. W. Merry.....	Pond Valley.....		
1st Lieut. Ed. Merry.....			
2d Lieut. E. I. Isbell.....			
COMPANY K.			
Capt. Wm. E. Haskins.....	Chester.....		
1st Lieut. Wm. C. Nye.....			
2d Lieut. A. C. Blair.....			

It was impossible for me to arm and equip this regiment with the limited amount of arms under my control, and do justice to other portions of the State which desired military organizations, arms, etc.

ROSTER OF ORGANIZED MILITIA, JANUARY 1st, 1876.—CONTINUED.

COMPANIES ORGANIZED SINCE JANUARY 1st, 1875.

OFFICERS.	NAME OF COMPANY.	LOCATION.	ARMS.
Capt. J. W. Rapalje..... Senior 1st Lieut. Michael Felthouser Junior 1st Lieut. E. J. Abbott..... Senior 2d Lieut. D. O. Brown..... Junior 2d Lieut. S. H. Hancock.....	Bluffs City Battery.....	Council Bluffs, Pottawattamie Co.	16-pdr. and equipment, 53 Spencer Carbines and accoutrements, 55 sabres and accoutre- ments and ammuni- tion.
Captain George Gulliver..... 1st Lieut. James McCarty..... 2d Lieut. Melvin H. White.....	Cedar Valley State Guards.....	Osage, Mitchell county.....	Enfield rifles.....
Capt. Daniel E. Swafford..... 1st Lieut. W. H. Higgins..... 2d Lieut. Isaiah W. Deemer.....	Grant City State Rifles.....	Grant City, Sac county.....	Enfield rifles.....
Capt. J. A. Crawford..... 1st Lieut.—vacant..... 2d Lieut. Thos. F. O'Mara.....	Davenport State Guards	Davenport, Scott county.....	Springfield B. L. rifles...
Capt. James Murphy	Sarsfield State Guards	Des Moines, Polk county	Springfield B. L. rifles...
1st Lieut. Michael Mahon..... 2d Lieut. John Shanley.....			
Captain Matthew Higgins..... 1st Lieut. Phillip J. Nolan..... 2d Lieut. Fleming Daniel.....	Emmett State Guards.....	Burlington, Des Moines county...	Springfield B. L. rifles...

UNIVERSITY BATTALION, STATE UNIVERSITY, IOWA CITY.

Maj. A. D. Schenck commanding..... Adjutant Ossain E. Brainerd..... Quartermaster John P. Swishe..... Surgeon Elmer M. Clapp	Battalion.....	State University, Iowa City.....	
Capt. J. W. Richards..... 1st Lieut. H. P. Skiles..... 2d Lieut. A. U. Fellows.....	Company A.....	State University.....	Armed by U. S.....
Capt. A. D. Draper..... 1st Lieut. C. C. Swafford..... 2d Lieut. E. H. Hoag.....	Company B.....	State University.....	" "
Capt. Hamlin J. Chambers..... 1st Lieut. Wm. P. Whipple..... 2d Lieut. Lewis W. Clapp.....	Company C.....	State University.....	" "
Captain James M. Kelley..... 1st Lieut. Chas. W. Lufkin..... 2d Lieut. Jefferson F. Clyde.....	Company D.....	State University.....	" "
Captain Wm. H. Bailey..... 1st Lieut. C. L. Woods..... 2d Lieut. J. F. Thompson.....	Company E.....	State University	" "
Captain Geo. P. Help..... 1st Lieut. Jno. Clossen..... 2d Lieut. Chas. Abbott.....	Company F	State University.....	" "
Captain Wm. Kelaher..... 1st Lieut. Wm. Phillips..... 2d Lieut. Patrick Moore.....	Jackson State Guards.....	Elkader, Clayton county.....	Enfield rifles.....

ROSTER OF ORGANIZED MILITIA, JANUARY 1st, 1876.—CONTINUED.

OFFICERS.	NAME OF COMPANY.	LOCATION.	ARMS.
Capt. Montgomery G. Cooper..... 1st Lieut. Archibald Fitzgerald..... 2d Lieut. Leander Elliot.....	Yatton State Guards.....	Yatton, Washington county.....	Enfield rifles.....
Capt. Henry A. Graves..... 1st Lieut. Wm. C. Tompkins..... 2d Lieut. Chas E. Johnson.....	Clear Lake State Guards.....	Clear Lake, Cerro Gordo county.....	Enfield rifles.....
Capt. Gustavus Haerling..... 1st Lieut. H. J. Callahan..... 2d Lieut. W. H. Brill.....	Plymouth State Guards.....	Le Mars, Plymouth county.....	Enfield rifles.....
Capt. Alfred R. Hayden..... 1st Lieut. Daniel W. LaFever..... 2d Lieut. Geo. W. Hall.....	Benton State Guards.....	Watkins, Benton county.....	Enfield rifles.....
Capt. Samuel H. Judd..... 1st Lieut. Howard Armstrong..... 2d Lieut. Austin H. White.....	Cedar State Guards.....	Brownville, Mitchell county.....	Enfield rifles.....
Capt. Henry A. Tyrrell..... 1st Lieut. Hiram E. Hardy..... 2d Lieut. W. S. Foster.....	Belle Plaine State Guards.....	Belle Plaine, Benton county.....	Enfield rifles.....
Capt. J. A. T. Hull..... 1st Lieut. James Reagin..... 2d Lieut. F. C. Overton.....	Bloomfield State Guards.....	Bloomfield, Davis county.....	Springfield B. L. rifles...
Capt. Nicholas Eichman..... 1st Lieut. John Allgeyer..... 2d Lieut. Wm. M. Faust.....	Dubuque State Guards.....	Dubuque, Dubuque county.....	Springfield B. L. rifles...

ADJUTANT-GENERAL'S REPORT.

[No. 9.

1876.]

ADJUTANT-GENERAL'S REPORT.

15

Captain R. A. McKee..... 1st Lieut. Seth Dixon..... 2d Lieut. Chas. E. Dixon.....	Monroe State Guards.....	Monroe, Jasper county.....	Enfield rifles.....
Capt. Robert Crouch..... 1st Lieut.—vacant..... 2d Lieut. John B. Winn.....	Perry State Guards.....	Perry, Plymouth county.....	Enfield rifles.....
Capt. Geo. W. Thompson..... 1st Lieut. Chas. D. Mitchell..... 2d Lieut. Wesley J. Williams.....	Dunlap State Guards.....	Dunlap, Harrison county.....	Enfield rifles.....
Capt. Joseph S. Warner..... 1st Lieut. Edward W. Haskett..... 2d Lieut. George. W. Mather.....	Decatur State Guards.....	Leon, Decatur county.....	Enfield rifles.....
Capt. Geo. M. Detwiler..... 1st Lieut. W. E. Corwin..... 2d Lieut. R. G. Rees.....	Bonaparte State Guards.....	Bonaparte, Van Buren county....	Enfield rifles.....
Capt. T. J. Smith..... 1st Lieut. D. F. Anderson..... 2d Lieut. D. A. Stevens.....	Cedar Rapids State Guards..... (See also Leach Battery.)	Cedar Rapids, Linn county.....	Springfield B. L. rifles, etc.....
Capt. James Dunn..... 1st Lieut. Nathaniel Townsend..... 2d Lieut. John S. Mather.....	Jasper Greys.....	Newton, Jasper county.....	Springfield B. L. rifles...
Capt. Peter Karberg..... 1st Lieut. T. C. Medary..... 2d Lieut. T. B. Spurner.....	Lansing City State Guards.....	Lansing, Allamakee county.....	Enfield rifles.....
Capt. C. Daugherty..... 1st Lieut. John Fleming..... 2d Lieut. Patrick B. Murphy.....	Sheridan State Guards.....	Ottumwa, Wapello county.....	Springfield B. L. rifles ...

ROSTER OF ORGANIZED MILITIA, JANUARY 1st, 1876.—CONTINUED.

OFFICERS.	NAME OF COMPANY.	LOCATION.	ARMS.
Captain Abraham Wilkin.....	Baker State Guards.....	Keosauqua, Van Buren county ...	Springfield B. L. rifles...
1st Lieut. George A. Henry.....			
2d Lieut. Milo E. Matthe.....			
Capt. Geo. W. Holland.....	Mt. Pleasant University State Guards.....	Mt. Pleasant, Henry county.....	Springfield B. L. rifles...
1st Lieut. John F. Brock.....			
2d Lieut. Gilbert H. Lyons.....			
Capt. J. P. Patrick.....	McGregor State Guards.....	McGregor, Clayton county.....	Springfield B. L. rifles...
1st Lieut. Geo. H. Ois.....			
2d Lieut. Quincy A. Sloan.....			

While making my report to you, I had caused to be printed the prior sixteen pages. I have organized since the writing of prior part of this report, the Grandview State Guards, Capt. Geo. W. Storey, 1st Lieut. Peter Ritzner, 2d Lieut. Herschel V. Smith, at Grandview, Louisa county.

In addition to arms, etc. heretofore furnished to Anamosa Penitentiary, I have delivered, under orders, for protection of the institution as follows:

Six Springfield breech loading rifles, complete,	1 packing box,	6 screwdrivers and wrenches,
6 wipers,	6 ball screws,	6 cartridge-boxes and plates,
6 cartridge-box plates,	6 bayonet scabbards,	6 waist-belts and plates,
6 gun slings,	20 cartridges, calibre 50.	

The Penitentiary at Anamosa has also received six Colt's improved revolvers, twelve Springfield breech-loaders with equipment and ammunition. The equipment consists of twelve screw-drivers and wrenches, four ball screws, twelve wipers, twelve cartridge-boxes and plates, twelve bayonet scabbards, twelve gun slings, one hundred and twenty cartridges, and six ammunition cases.

All these are subject to your order for the militia at any time, but these few arms may save the necessity of more military organizations.

In a portion of the printed reports on page 11, second line from bottom the word "limited" is printed "united." On 16th page, it will be noticed that there is in some of the printed reports an error in the arms of the Sheridan State Guards. It will be seen by reports on arms of this year on subsequent pages that this company was armed with the Springfield Breech Loading Rifles, *not* the Enfield Rifles.

MILITIA RETURNS,

MADE IN 1875.

Adair.....	1037	Johnson.....	2822
Adams.....	1214	Jones.....	2116
Allamakee.....	2188	Keokuk.....	2847
Appanoose.....	2577	Kossuth.....	483
Audubon.....	385	Lee.....	4230
Benton.....	3333	Linn.....	4866
Black Hawk.....	2684	Louisia.....	1875
Boone.....	2440	Lucas.....	1528
Bremer.....	1419	Lyon.....	211
Buchanan.....	2052	Madison.....	2398
Buena Vista.....	540	Mahaska.....	3526
Butler.....	1027	Marion.....	3277
Calhoun.....	518	Marshall.....	2913
Carroll.....	896	Mills.....	1684
Cass.....	1662	Mitchell.....	1447
Cedar.....	2373	Monona.....	890
Cerro Gordo.....	1004	Monroe.....	1847
Cherokee.....	818	Montgomery.....	1908
Chickasaw.....	1397	Muscatine.....	2582
Clarke.....	1475	O'Brien.....	341
Clay.....	725	Osceola.....	308
Clayton.....	2521	Pago.....	2303
Clinton.....	3513	Palo Alto.....	440
Crawford.....	826	Plymouth.....	941
Dallas.....	2146	Pocahontas.....	284
Davis.....	2142	Polk.....	4448
Decatur.....	1811	Pottawattamie.....	2813
Delaware.....	2143	Poweshiek.....	2638
Des Moines.....	2887	Kinggold.....	1008
Dickinson.....	396	Sac.....	464
Dubuque.....	5922	Scott.....	5093
Emmet.....	174	Shelby.....	739
Fayette.....	2808	Sioux.....	518
Floyd.....	1832	Story.....	1742
Franklin.....	928	Tama.....	2689
Fremont.....	1956	Taylor.....	1661
Greene.....	1149	Union.....	758
Grundy.....	1352	Van Buren.....	2504
Guthrie.....	1704	Wapello.....	3207
Hamilton.....	875	Warren.....	2700
Hancock.....	209	Washington.....	2561
Hardin.....	2198	Wayne.....	1830
Harrison.....	1656	Webster.....	1979
Henry.....	2886	Winnebago.....	283
Howard.....	1100	Winneshiek.....	2426
Humboldt.....	469	Woodbury.....	1317
Ida.....	137	Worth.....	605
Iowa.....	2039	Wright.....	370
Jackson.....	2594		
Jasper.....	3554	Total.....	169,118
Jefferson.....	2410		

ARMS AND ACCOUTREMENTS ISSUED TO NEW COMPANIES IN 1875.

Captain J. W. Reynolds, Bluffs City Artillery, (Council Bluffs Battery reorganized)—one 6-pounder cannon with limber, 2 cartridge pouches, 3 primer cartridges, 1 lance, 1 thumb nail, 1 sword hocket, 1 tar bucket, 1 warmer and staff, 1 sponge and staff, 1 priming wire, 2 breast hand spikes, 1 vent cover—53 Spencer carbines, 55 osillery sabres, 15 wire knaps, 47 arrow drivers, 4 wipring rods, 4 spring vises, 10 through and brushes, 3 tumbler punches, 5 tumbler, 34 cartridge boxes, 11 tumbler screws, 25 waxed belts and plates, 5 main springs, 55 andre belts, 53 gun slings and snags.

NAME OF CAPTAIN.	NAME OF COMPANY.	WHERE LOCATED.	TO WHOM ISSUED.															
			Chivalry and Artillery	Springfield B. L. Rifles.	Enfield Rifles.	Non-Commissioned Off.	Colours.	Serge Drivers.	Wipers.	Vises.	Rail Saws.	Cartridge Boxes and Plates.	Cartridge-box Belts and Plates.	Waist Belts and Plates.	Cap pouches and picks.	Bayonet Scabbards.	Gunslings.	
Capt. George Gulliver.....	Odier Valley Guards.....	George Mitchell Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Capt. J. A. Crawford.....	Havenport State Guards.....	Havenport, Scott Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Capt. James Murphy.....	Sun-fell State Guards.....	Des Moines, Polk Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Capt. Wm. Keating.....	Lawson Guards.....	Des Moines, Moore Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Capt. Wm. Keating.....	Lawson Guards.....	Elkader, Clayton Moore Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Capt. M. G. Cooper.....	Yalton State Guards.....	Yalton, Washington Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Capt. Henry A. Graves.....	Clear Lake State Guards.....	Clear Lake, Cerro Gordo Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Capt. Henry A. Graves.....	Perry State Guards.....	Perry, Plymouth Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Capt. Geo. S. Wheeler.....	University Battalion.....	State University, Iowa City.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Capt. Alfred R. Hagan.....	Benton State Guards.....	Johnson county.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Capt. Samuel H. Gold.....	Odier Valley State Guards.....	Walkeville, Monroe Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Capt. Henry A. Tyrrel.....	Belle Plaine State Guards.....	Belle Plaine, Benton Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Capt. A. T. Hill.....	Bloomfield State Guards.....	Bloomfield, Davis Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Capt. M. A. McKean.....	Monroe State Guards.....	Monroe, Jasper Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Capt. R. A. McKean.....	Perry State Guards.....	Perry, Plymouth Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Capt. Robert Cronch.....	Knapp State Guards.....	Knapp, Hamilton Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Capt. Geo. S. Wheeler.....	Boonville State Guards.....	Boonville, Boone Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Capt. Geo. M. Dawsler.....	Boonville State Guards.....	Boonville, Van Buren Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

QUARTERMASTER GENERAL, &c.

I repeat most of a sentence which I made in my report of 1874:

Section 1,056 of the Code provides that the Quartermaster-General shall keep in good repair and attend to the due preservation, safe keeping, and cleaning and transportation of the ordnance, arms, accoutrements, ammunition and military supplies and stores which belong to the State. Under this law the Adjutant-General, who is acting Quartermaster-General, has to pay all of the expenses of services directed in said section, including cleaning and transportation of ordnance, arms and military stores, etc., for the offices, but the Code has been repealed, as I apprehend, Chap. 49, Laws of Tenth General Assembly, approved March 18, 1864, and I am left powerless. I am ordered to perform certain duties, and deprived of the means to enable me to obey. The remedy is apparent. There should be a re-enactment of the substance of the said Chapter 49.

Under Chapter 49 aforesaid, the Quartermaster-General had to make his estimates to the Governor, and if Governor approved, then said Quartermaster-General had to file his bond, with sufficient sureties, with the State Auditor and to his acceptance, before said Quartermaster-General could obtain any warrant on the Treasury;—and before any more money could be obtained, the Quartermaster-General was compelled to furnish a statement, supported by vouchers, to the satisfaction of the State Auditor, of the faithful expenditure of the monies. Under this law the State was protected, the Quartermaster-General was liable for the money he had drawn, and had the means to comply with the law, and could keep his accounts. Under present laws the Quartermaster-General can keep no accounts, for he does not know what the Executive Council may allow or disallow.

Beyond all this, if the Quartermaster-General of the State pays a bill out of his Quartermaster's fund for U. S. freight, on allowance made by the Executive Council, he may collect it back from the United States in certain cases, and then it is paid into the general revenue fund of the State Treasury, and the funds of the Quartermaster's Department are reduced just the amount paid into the Treasury.

In 1874, I had a balance in my hands of \$534.40 for unserviceable arms, &c., sold, and I used \$339.20 of that amount in paying for expenses and allowances in Quartermaster's Department.

In 1875, (Jan. 1st), there was a balance in my hands of \$195.20, and I sold in 1875 unserviceable arms, &c., to the amount of \$215.55. The

total in my hands would then be for 1875, \$410.75. I have paid out and made allowances for \$678.00 but some of these allowances are personal to myself. If my accounts are all allowed the State would owe me \$262.55.

The law says in Title VIII, Code, Sec. 1056 :

"The quartermaster-general shall keep in good repair and attend to the due preservation, safe keeping and cleaning and transportation of the ordnance arms, accoutrements, ammunition, and military supplies and stores which belong to the state."

The General Assembly made no sufficient appropriation to meet the very expenses demanded under the law.

The same Title provides that the Quartermaster-General of the State "shall dispose of to the best advantage, under the direction of the Governor all powder, arms, etc., that shall be deemed unsuitable for the state and from time to time render a just and true account of sales made by him, and pay the proceeds into the state treasury."

I had to comply with the first provision of the law, for the property of the State was scattered at all points and in the arsenal, and I was compelled to use the money from sale of condemned guns, etc., to pay the expenses. I could not comply with one law and pay amount received into State Treasury, for then I could not pay sundry Quartermaster expenses. There was no law by which I could draw out the amount paid in to meet legitimate bills, even if approved by the Executive Council.

I ask through you, that the State Auditor be authorized by the General Assembly to audit and allow my account as above stated. If a balance is found due to me that he be authorized to draw warrant on State Treasury. If a balance is found due from me, that I should be directed to pay the same into the State Treasury. The General Assembly might prefer to refer this matter to some standing committee, or to a special committee. That would be satisfactory to me.

CLAIMS AGAINST THE STATE.

CLAIMS OF THE MEMBERS OF THE FIRST IOWA CAVALRY FOR BACK PAY
AND USE OF HORSES, AND OF THE SECOND AND THIRD IOWA
INFANTRY FOR THE GRAY SUIT.

I here report to you what has been reported over and over again, but as of late there seems to be some efforts to collect what is due to soldiers and their heirs, I republish the laws :

CLAIMS OF FIRST IOWA CAVALRY.

The Twelfth General Assembly passed the following act :

CHAPTER 120.—AN ACT to provide for the Adjustment of Claims of the Members of the First Iowa Cavalry.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa, That the Adjutant-General shall examine into the claims of any members of the First Iowa Cavalry, for services and horses, prior to July 31, 1861; where said members have not been paid by the State, or the United States, and whenever the Adjutant-General has had sufficient and satisfactory proof of any such claim, he shall cause to be made out regular officers' pay rolls for the officers, and regular company pay rolls for the privates and non-commissioned officers, and the same being receipted by the soldier, or, in case of his death, by his administrator or executor, or his lawful heir or heirs, or should any of the heirs be minors, then by their guardian, the Adjutant-General shall issue his certificate therefor, directed to the State Auditor, and said State Auditor, upon receipt thereof, properly indorsed by the owner of the certificate, shall draw his warrant upon the State Treasurer for the amount so certified by the Adjutant-General.*

SEC. 2. In case any disbursing officer of the United States Government shall pay the amount due prior to July 31, 1861, to officers and soldiers of the First Iowa Cavalry, or in case payment shall be provided for the same by an act of the Congress of the United States previous to this act taking effect, then the Adjutant-General of this State shall take no action in relation to the payment of said officers and soldiers of said regiment as is provided for in this act.

SEC. 3. This act shall take effect and be in force from and after its publication according to law.

Applicants will take notice that applications must be made in duplicate under this law, in order that the State may collect the amount from the United States and preserve proper evidence of payment, etc., in this office. Proper blanks will be provided on application to this office.

Under this law, I have issued six hundred and sixty-five certificates, amounting to \$31,938.23. All these have been adjusted with the United States up to January 7, 1874. I have referred to this matter in a subsequent part of my report. The United States have paid and will pay, after payment by the State and on proper proof on these claims.

GRAY UNIFORM OF THE SECOND AND THIRD IOWA INFANTRY.

The Eleventh General Assembly passed the following law :

CHAPTER 123.—AN ACT to provide for the refunding of certain moneys to the Second and Third Regiments of Iowa Infantry.

WHEREAS, In the year 1861, the State of Iowa furnished the Second and Third Regiments of Iowa Infantry Volunteers with a suit of gray uniform, which at the time it was received was understood by the members of said regiments to be a gift from the State; and

WHEREAS, By an arrangement entered into between the General Government and the State of Iowa many of the Second and a majority of the Third Regiment of Infantry, paid for the said suit at the rate of \$14.25 each; and

WHEREAS, Soon after said suit had been received, an order was promulgated by the War Department prohibiting the wearing of any uniform other than blue; and

WHEREAS, By virtue of said order the gray uniform was abandoned, and entirely lost after having been worn about two months; therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa, That there be and is hereby appropriated out of any money in the Treasury not otherwise appropriated, the sum of thirteen thousand five hundred dollars, or so much thereof as may be necessary for the refunding of any and all moneys deducted for said suits: Provided, that no payments shall be made under the provisions of this act, until the General Government refund to the State the amounts stopped against the pay of said regiments for said clothing.*

SEC. 2. It shall be the duty of the Adjutant-General to ascertain, by referring to the original rolls, for all members of said regiments who shall thus be by him found entitled to the same; and if any member so entitled to said certificate be dead, the same shall be given to the widow, if any; if there be no widow, then his child or children, if any.

SEC. 3. That the Auditor of State be and is hereby directed to issue warrants on the State Treasurer for the amounts as certified to by the Adjutant-General.

The Twelfth General Assembly passed the following law :

CHAPTER 8.—AN ACT to amend Chapter 123 of the Laws of the Eleventh General Assembly relating to the "Gray Uniform," so called, which was furnished by the State to certain members of the Second and Third Iowa Infantry.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa, That the Adjutant-General of this State be directed to procure from the Paymaster-General, U. S. A., or from the Second Auditor of the Treasury of the United States, copies of all rolls that can be used as evidence in relation to the claims of said soldiers of the Second and Third Iowa Infantry for the "gray uniform," so called, and if said rolls or remarks thereon, are not satisfactory proofs to said Adjutant-General, he may take, or cause to be taken, or direct to be furnished to him, the evidence of officers or soldiers in order to enable him to decide upon the validity of said claims, and if suffi-*

cient evidence is taken and furnished to satisfy said Adjutant-General of the validity of said claim or claims, then the said Adjutant-General shall issue his certificate in the same manner as provided in said chapter, to which this is an amendment, and as in cases where full evidence existed on said rolls.

SEC. 2. In case any soldier of either of said regiments shall have been entitled to said certificates or shall have paid for said clothing and is now deceased, then said certificate of said amount shall be given to his widow, if any, and if there is no widow, to said soldier's child or children, and if said soldier died leaving no wife or child, then the said certificate shall be given to the next heir at law.

SEC. 3. This act being deemed of immediate importance shall take effect and be in force from and after its publication in the Iowa State Register, Iowa Homestead, and Iowa statesman, newspapers published at Des Moines.

The Thirteenth General Assembly passed the following law :

CHAPTER 95.—AN ACT to amend Chapter 133 of the laws of the Eleventh General Assembly, relating to the Gray Uniform furnished to certain members of the Second and Third Iowa Infantry.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That there is hereby appropriated, out of any money in the Treasury not otherwise appropriated, the sum of five thousand dollars, or so much thereof as may be necessary, to refund to the members of the Second and Third Iowa Infantry, the cost of the "gray uniform" (so called), said amounts to be ascertained and drawn in the manner now provided by chapter 8, Laws of Twelfth General Assembly.

Approved, April 12, 1870.

Under these laws I have issued certificates as follows :

For members, or heirs, &c., of the 2d Iowa Infantry, 345 certificates, amounting to.....	\$ 4,834.57
For members, or heirs, &c., of the 3d Iowa Infantry, 622 certificates, amounting to.....	8,867.88
Total allowed.....	\$13,702.45
Appropriation of 1866, \$13,500.....	
Appropriation of 1870, 5,000.....	\$18,500.00
Balance unexpended.....	4,787.55

Much of this unexpended balance is still due to soldiers of the 2d and 3d Iowa Infantry, or their heirs. There is due undoubtedly to members of the 3d Iowa Infantry, or their heirs, about \$1,800. The amount due to members of the 2d Iowa Infantry, or their heirs, is much less. Proper blanks for soldiers, widows, children and heirs, will be furnished on application to this office.

CLAIMS OF IOWA AGAINST THE UNITED STATES.

By your efforts the State has collected certain claims for payments made to members of the 1st Iowa Cavalry, between the date of Col. Dewey's retirement from office and Jan. 7th, 1874. The balance, suspended on first presentation of claims forwarded by you, was afterwards "proved up," and all was paid into State Treasury.

Payments made since Jan. 7th, 1874, to this date, are still due the State, and undoubtedly will be paid on presentation by proper agent.

I called attention to this matter in my report of 1874, page 36, as printed, in which I said :

"I know of no person, designated in the laws, whose duty it is to attend to the collection of these claims against the United States."

If I remember correctly, you called the attention of the last General Assembly to my report, but this most important matter was overlooked. It should be known to the members of the General Assembly that we have a large amount of suspended claims at Washington.

And in this connection, I wish to refer to your note of November 17, 1875, enclosing the circular letter, with brief, of Pike & Johnson in the Kentucky cases. I deem them of sufficient importance to insert in connection with this subject of our claims against the United States, If the claims of Kentucky are good against the United States, why should not the suspended claims of Iowa be valid? I again repeat my recommendation for the appointment of some agent to act in all these matters.

While I do not agree with the attorneys of Kentucky in their reflection on certain United States officers, I cannot strike out, either from the letter to you or from their brief, certain clauses without injuring their argument.

I advised the publication of these documents in my report, so that they could be brought to the attention of the General Assembly without the necessity of a special message from the Governor to the General Assembly.

DOCUMENTS RELATING TO CLAIMS OF THE STATE OF KENTUCKY, ETC.

WASHINGTON, NOV. 10, 1875.

HIS EXCELLENCY, CYRUS C. CARPENTER, OF IOWA:

Dear Sir:—As counsel and attorneys, in fact, for the State of Kentucky, to secure final settlement of her accounts, and collection of her war debts against the United States, under act of July 27, 1861, [U. S. Statutes, Vol. 11, p. 276] “for costs, charges and expenses properly incurred by her for troops employed in aiding to suppress the (then) present insurrection,”—we have been compelled to impugn certain Regulations of the Treasury Department, which annul that law as to a large class of said accounts, in its express letter, as well as in its true intent and meaning.

By the 2d section of the Regulations, this class of accounts—just and legal demands—to the extent of hundreds of thousands of dollars, advanced by sundry loyal States during the national distress, under a statutory *pledge of re-payment*, has been rejected and repudiated.

The losses thus imposed are now thrown back upon the people of those States, in shape of taxes for State debts, whilst those States in insurrection, and those that did not make advances, are subjected to no part of the burden.

The situation results from an arbitrary act of a Secretary, in shape of a Department Regulation; (in this case, a peremptory personal *receipt*), a method in vogue for years in the great Departments, and often most carelessly and oppressively exercised.

Under this form the Secretary has usurped the law-making power, to make “a bold addition to the law, limiting it, and in large part violating it, and breaking its promises.”

To the great damage of the States thus wronged, this Treasury Department edict has prevailed over their legal rights for the last ten years, uncontested in any instance by the States, or by the proper authorities of any one of them; and now that its force and validity are arraigned, it has so far ripened into law that the present Hon. Secretary of the Treasury feels “constrained” to maintain these “Regulations of the Department;” and even to refuse “to refer the question of their validity to the Attorney General,” who is the legal

adviser of the Government in all its high executive departments; (created expressly for just such purposes as this,) and even though demanded by a sovereign State in vindication of a violated law.

In support of the statements foregoing, we refer respectfully to our Brief, and the letters or response of the Third Auditor, the Second Comptroller, and the Hon., the Secretary of the Treasury, together with the references presented in each. [See appendix.]

Your State, as we are advised, and all the others having like accounts for military services during the rebellion, suffer considerable loss under this encroachment of the Treasury Department, as well as the State of Kentucky; wherefore, and that concert and appropriate action may be had, in vindication of this law, that is first violated by a *receipt*, and then smothered by precedents, misapplied in fact, or useful only to fortify arbitrary power in great officers of the Union,—we have the honor to call your attention, and submit the subject to your government for consideration, and such action as may, in your opinion, be consistent with the rights and dignity of your State.

We have the honor to be, with great respect,

Your ob't serv'ts,

PIKE & JOHNSON,

Counsel and Att'ys for the State of Kentucky.

TO THE THIRD AUDITOR AND SECOND COMPTROLLER

OF THE TREASURY OF THE UNITED STATES:

The State of Kentucky demands of the Treasury of the United States, payment of the costs, charges, and expenses properly incurred by her for transporting *her* troops, “employed in aiding to suppress the late insurrection against the United States,” and “for the defense of the United States” during that insurrection, as the same appear by her accounts on file in the Treasury.

Which costs, charges and expenses incurred by her for such transportation, the proper accounting officers of the Treasury have disallowed, under the act of June 8, 1872, for the settlement of her claims, that act not providing for payment to her of expenses incurred for transportation of troops: and the said State now asks that the several installments of her accounts containing items for transportation of troops may be re-examined, and her claims for moneys expended, or costs and charges incurred for transportation of troops, may be adjusted and settled without delay, and paid to her out of the sums of

two hundred and fifty thousand dollars appropriated by the Sundry Civil Appropriation act of June 23, 1874, and of two hundred and fifty thousand dollars, appropriated by the Sundry Civil Appropriation Act of March 3, 1875, 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."

The Counsel for the State of Kentucky learn that it is the opinion of the accounting officers of the Treasury that the moneys payment whereof is thus demanded, were expended for transportation of "Home Guards," not "*mustered into the service*" of the United States: that the act of July 27, 1861, (12 Stat., p. 276,) related only to troops actually mustered into the service of the United States; and that the Sundry Civil Appropriation Acts above referred to, by the appropriations made thereby as aforesaid, had reference or relation to the Act of July 27, 1861, and are without effect except in aid of that act.

The State of Kentucky asked for the passage of the act of 8th of June, 1872, not because her claims, the payment whereof in part was thereby provided for, were *not* payable under the act of July 27, 1861, but because they *were* payable under it, and because the Secretary of the Treasury had unjustly and arbitrarily refused to permit the payment thereunder of a large sum, found by the accounting officers of the Treasury to be due to her, on account thereof.

In appealing to Congress for its interposition to right this wrong, the State said:

"The State of Kentucky asserts, without the least fear of the assertion being contradicted, that the troops in question were raised for the purpose of being employed in aiding to suppress the rebellion, and that they were so employed; that they were, by the laws of the State and the act of the Executive, placed at the disposal and under the orders of the officers of the United States, and for the most part—not only generally, but almost invariably—received their orders direct from them, and moved and acted in obedience to *their* orders, which were not even made known to the Governor of the State. They were, practically and actually, to all intents and purposes, part of the actual forces of the United States. There is ample evidence on file in the case, that these troops *were* employed in aiding to suppress the insurrection, and *in the service of the United States*. They were raised by Governor Bramlette *at the request of General Sherman*, and because those raised for the defense of the State under the act of Congress of February 7, 1863, (12 Stat., 641,) had been taken away from the State. They were raised for the purpose of protecting General Sherman's lines of communication in the rear and his supplies, and they performed that duty. They were placed, without reservation, at

the disposal of the military officers of the United States, served *under them, received their orders from them, in most instances directly*, so that the Governor often knew not where to look for them; and if they were not employed in aiding to suppress the insurrection, no State troops in all the Union were.

The State of Kentucky has shown that her troops *were* actually "*employed in the service*" of the United States, in the only sense in which that phrase is consistent with the act of July 27, 1861. From the beginning, *all* the troops raised by her, of all kinds, were, by her laws, placed at the disposition of the officers of the army of the United States. The particular troops whose services are in question in this case, were actually *employed* in the service of the United States, because they were not only put at the disposition of the Federal officers commanding, but were constantly employed by them in aid of their own troops, under their orders, communicated directly by them; and also because, Kentucky being under martial law, every armed man and body of men in the State was necessarily subject to the orders of the Federal officers; and *all were, in law as well as in fact, in the service of the United States*. She exhausted her resources and strained her credit to the utmost, to arm, equip, pay, subsist and transport these troops; her counties taxed themselves heavily to pay bounties, and she gave her last able-bodied loyal citizen to the defense of the Union."

On the 29th of June, 1871, the Second Comptroller had referred to the Secretary of War, for his decision, this question, upon the claims of the said State; that is to say:

"Were the troops above mentioned and as described by their respective organizations, and for the period of service stated, actually employed in the service of the United States under proper or legal authority?"

The decision whereupon, on the 30th of June, 1871, was as follows:

Accepting the affidavit of the Hon. Thomas E. Bramlette, late Governor, and the endorsement on it of General Sherman, the statement of General Lindsey, late A. Q. G., Kentucky, wherein the forces are designated and enumerated; the statement of Governor Palmer, of Illinois, late Major-General Volunteers; and the other evidence referred to inclusive of enclosures marked A, B, C, D, it is respectfully recommended that the troops be recognized as having been employed in the service of the United States, that recognition being deemed necessary by the Treasury Department, in order that the claims may be allowed under the act of July 27, 1861, to indemnify the States for expenses incurred by them in defense of the United States.

THOMAS M. VINCENT,
Assistant Adjutant-General.

Approved:
June 30, 1871.

WM. W. BELKNAP, *Secretary of War.*

Which being premised, in regard to the matters of fact, the Counsel and Agents of the State of Kentucky respectfully submit the following for consideration :

It may be that injustice is done the Third Auditor and Second Comptroller by the ascription to them of the opinion which we propose to controvert, and by the statement that they have so decided. For the question has not before been presented by the State of Kentucky; and if it had been presented, and had been seriously considered by the accounting officers, we do not think that such a decision by them would have been possible.

The act of July 27, 1861, did not require that the troops of which it spoke, should be "mustered into the service of the United States." There are no such words in the law. Nothing in the law even hints at their being mustered in: and the language which the law *does* use does not permit the phrase "mustered into the service" to be substituted for themselves; neither can they be without a palpable fraud upon the law.

The act, passed six days after the battle of Manassas, and when the Secretary of War was earnestly imploring the States to raise and equip troops to rescue the Union from great peril, was in the following words;

An Act to indemnify the States for expenses incurred by them in defense 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.

And this Act, by Resolution approved March 8, 1862, was to be so construed as "to apply to expenses incurred as well after as before the date of the approval thereof."

In regard to which Act, the State of Kentucky said to the Congress of the United States :

"The Act in question was passed at a moment when the United States needed all the aid that the States could furnish, and it did not

make it a condition that the troops for which it offered to pay should be 'mustered into the service' of the United State, or *be*, technically, 'in the service' of the United States, or be called for by the President or any other officer or authority of the Government; but only that being troops of a State, they should be 'employed in aiding to suppress' the rebellion. It did not require that they should be employed by the United States, but only that they should be employed. It did not ask the States to wait until formally called upon, but it simply said that every State should be paid 'for *its* troops employed in aiding to suppress the insurrection.' To this statute a *liberal* construction was, by the soundest rules of law, and by those of justice and good sense, to be given. Who had any right or authority to narrow it, to limit it, to add explanatory phrases, to interpolate words, or to substitute other phrases or expressions in the stead of those which it had pleased the Supreme Legislature to use? What if an Executive officer thought himself wiser than Congress, and that it had been hasty and rash, in making too liberal an offer? Had any such officer a warrant and commission to act as censor or revisor, and by his superior wisdom prune down the exuberance of Congressional liberality or correct the errors of judgment of the Legislature of the Union?"

The troops were to be the troops of each State,—"*its* troops," *employed* in *aiding* to suppress the insurrection. If they were *never* mustered into the service of the United States, were never even under the command of officers of the United States, yet, if they were actually employed in *aiding* the troops of the United States to suppress the insurrection, the Act of June 27, 1861, provided and promised, that for these *its* troops, the Secretary of the Treasury should pay each State, out of *any* money in the Treasury not otherwise appropriated, the cost of enrolling, subsisting, clothing, supplying, arming, equipping, paying and transporting them.

Yet, some time afterward, (we do not know the date,) the Secretary of the Treasury, preparing Rules for the settlement of accounts of the States under this act and that of July 17, 1861, made and promulgated this, the 2d of the Series, in direct, deliberate, and palpable violation of the law of Congress, and of the pledge and promise of the United States:

"II. It is only for expenditures on account of troops, officers, or men, that have been or may be mustered and received into, or actually employed in the service of the United States, that reimbursements will be made. Organizations raised, or attempted to be raised, but not mustered and received into, nor actually employed in, the service, will not be recognized. Nor will any reimbursement be made by the United States, of expenses incurred in organizing, equipping, and maintaining troops for State purposes, or Home Guards, whether called out by State

or other local authority, unless such troops were called out, and such expenditures incurred at the request or under the authority of the President or the Secretary of War."

He said by this, to the States: "Your troops may have been employed in aiding to suppress the insurrection; and you may have incurred the expenses in defense of the United States; and, by the express letter of the law, I am therefore commanded to pay you; but I shall not do it, nevertheless, unless they ceased to be *your* troops, by being mustered and received into the service of the United States, or actually employed in *its* service. I will not pay you expenses incurred for troops for State purposes, or Home Guard, if you raised them without waiting to be implored to do so, no matter how much they aided in suppressing the insurrection, unless they were called out and your expenditures incurred at the request or under the authority of the President or the Secretary of War."

This was not a *construction* of the Statute. It was a bold addition to it; new after-legislation, limiting it, and in large part violating it and breaking its promises. The Secretary had no more right or power to do this, than a common Constable had.

Yet, when his successor, in 1872, decided that the claim of Kentucky could not be paid, he did not decide that under the *law* it could not be paid. He never quoted or relied on the law; but he relied wholly on the Regulation; and declared that he could not disregard a rule established by his predecessor. *Stare decisis* is a good maxim, and it is well to abide by it. But here was *no decision*. There was a *Rule* that was absolutely null and void, for want of power to make it, and which, being void, not only bound nobody, but nobody was at liberty to enforce or regard it.

When the rule was made, the crisis and alarm which caused Congress, without weighing or clipping its words, to make to the States the comprehensive offer contained in the act of July 27, 1861, had passed; and the desire to save money inspired the Treasury. Then the Secretary undertook, by an arbitrary rule, to limit the responsibility of the United States; and this arbitrary rule is still invoked against the law.

The worst precedents have in all ages of all Republics been set by well-meaning and good men. It is time to return to the old paths, and forget the evil ways that war and necessity seemed to justify. A rule made by a Secretary can no more be lawfully called in aid of the construction of a statute, than a rule made by a porter or a messenger. If

it had been his *judgment* as to the meaning of the law, and that meaning had been doubtful, it would have been entitled to respectful consideration. But the words and meaning of the law are plain, and there is no room for construction, nor does the rule purport to be, nor is it in its nature, a construction of the Statute. If it had pretended to be a construction or interpretation of it, it would have deserved upon respectful consideration the severest censure; for it would have been a deliberate perversion of it. *Non oportet jus civile calumniari, neque verba captari; sed qua mente quis diceretur animadvertere convenit.*

The rule was merely the personal refusal of the Secretary to give to the States more than a part of that to which they were entitled under the law. It could have no other legal effect. If Congress had embodied it in a law, it would have been shameful and dishonorable; for it would have been to refuse to fulfill a promise, after receiving the consideration of it. But Congress never has approved the Rule, and had not authorized the Secretary to repudiate in behalf of the United States a large portion of their obligation and liability. The United States have not pleaded that their promises were improvidently made, under undue excitement, or when alarm had unsettled their reason and made them not morally responsible for rash and imprudent pledges and agreements.

Nothing can be more dangerous to the institutions of a free country, than such displacements of the Law, which is the expressed Sovereign will of the whole People, by the whims and notions of individual caprice. Good intentions cannot palliate ill deeds or avert evil consequences. If the habit of so executing laws were to come into general use, if all the laws which it is the duty of the Secretary of the Treasury and the officers under him to administer and execute were to be so supplemented and limited by unwarrantable commentaries, so emasculated by an imaginary superior wisdom, it is easy to see that the law would no longer have even a decent respect paid to it in that Department, and Government would have become a tyranny of whims and capricious notions.

In a free country, above all others, no indecent liberties should be taken with the laws. Their text should be as reverentially regarded as the Holy Books of our Religion. No one is at liberty to substitute, or can without guilt substitute any other words for those which it has pleased the Sovereign will of the Legislature to use; for no two words are precisely and perfectly synonymous; and he who takes upon himself to use others, fancying that they better express the intention, com-

mits treason against the law, aggravated by his temerity and folly. The LAW is as far above a Secretary or the President, as it is above the human muckworm that rakes in the gutters of a city for its livelihood. It is Master, Sovereign, King and Pontiff over us all; and it is the prerogative of those who are its ministers before the Courts, as we have been for forty years, to protest against all such wrongful devices to evade and avoid the law, as are embodied in the Second Rule of Mr. Secretary Chase. It is a great name. So much the more dangerous the precedent; and we protest against the precedent and all that resembles it, in the name of the law. We doubt whether, in all the annals of all free countries, a more audacious violation of the law was ever resorted to, so utterly without excuse: for it was not individuals, but States, whom the Secretary compelled the United States to oppress and wrong, by setting himself above the law, and exercising the power to violate the contract of the Nation.

In 1872, the State of Kentucky said to the Congress of the United States, protesting against a blind obedience to the rule in question:

"That the law-making power is vested in the Congress, and not in the Secretary of the Treasury; that if the predecessor of the present Secretary thought that the *law*, as the Congress had seen fit to enact it, was too wide and liberal, and provided for paying troops that in *his* judgment ought not to be paid, his province and duty were to so represent to the Congress, and advise, through the President, an amendment or modification of the law; and not to make a regulation narrowing and limiting the law, and excluding certain troops which, under the law, were entitled to be paid. Not even the rights of the humblest individuals can be thus annulled, and undoubtedly those of a State are equally sacred. It is not agreed by the Constitution that a Secretary shall make laws, in aid of, or to narrow or limit acts of Congress, and thus lessen and cut down the rights of States, as defined by the acts of the only law-making power."

And further:

"That when she had pointed out to the Secretary the direct antagonism between the law and the regulation, and that, under the *law* he could not refuse to permit her claim to be paid, it was a great and grave error on his part not to hold the regulation invalid, so far as it was directly repugnant to the law, and violated and infringed it. If it had been impeached merely as impolitic, unwise, inequitable, or even unjust, it would have been entirely proper and commendable for him to decline to disregard it. But neither the mischief of deciding in contempt of a law, nor the great wrong done a State by denying her that to which the law entitles her, is in the least lessened because the wrong is warranted and required by a regulation made by his predecessor. To sustain and continue such a regulation, is as wrongful as to make it."

"The Secretary of the Treasury, in his decision, said:

"In the case under consideration the troops were not called into service by the authority of the President or of the Secretary of War, or by any officer of the regular or volunteer army of the United States; but they were in the service of the State of Kentucky by State authority, under officers appointed by the State, and, as far as is shown by the evidence, they were never attached to the command of any officer of the army of the United States.

"It appears, however, to be true, as stated by Governor Bramlette and by General Lindsey, the Adjutant-General of Kentucky, that during the period mentioned the troops acted in concert with the United States forces, and regarded the orders of the United States officers."

"Neither here, nor anywhere else in his decision, does the Secretary quote or state the language of the *law*. When he admitted that they were in the service of the State of Kentucky, and acted in concert with the United States forces, and regarded the orders of the United States officers, he certainly admitted that they were troops of the State, 'employed in aiding to suppress the insurrection;' which was all that the *law* required; and no doubt he would have held that the State was entitled to the re-imbursment demanded, if he had had the *law only*, to decide it on; and if he had not felt bound to put the law entirely to one side, and to look at the regulation alone, violative of the law. If the act of 1861 had been intended to reimburse an *ally*, and not a State of the United States, would any more explicit phrase have been necessary, than '*its* troops employed in aiding to suppress the insurrection?' What would have been thought of it, if, in that case, (of an ally,) a regulation of the Secretary of the Treasury had improved the law, by enacting that the troops of the ally must have been 'actually employed in the service of the United States, by proper or legal authority,' and that the troops must have been *called out*, and the expenditures incurred by the ally, at the request or under the authority of the President or Secretary of War.

"In regard to this regulation, the Secretary said that there were two sufficient answers. He said: 'One is that the present Secretary of the Treasury would not be justified in setting aside a rule of his predecessor unless the reasons requiring it are imperative.'

"The State of Kentucky thinks and submits it to the calm judgment of Congress, that it is a very evil precedent, and a practice that, if indulged in, must be fruitful of great mischief, that it is, in fact, an intolerable abuse of power, for any head of a department so to undertake to amend and correct, limit, narrow, restrict or modify, by a regulation, the express and clear dispositions of an act of Congress; and it protests, and is sure that it can do so for other States as well as itself, that the States and people of the United States have entrusted the legislative power of the nation to Congress alone, and have not consented that a Secretary shall, as a legislator, undertake to remedy supposed defects, or correct supposed errors of judgment, in the legislation of the Congress of the United States.

"Wherefore the reasons for rescinding or utterly disregarding such a regulation were as imperative as the mind of any man can conceive of, even if it were not, as it is, a grievous wrong to deny to any one that which is his clear right by the *law*, in obedience to a regulation whose enforcement the law forbids.

"And, the other, he said, was that 'the rules were prepared and made known to the country before any considerable expenses were incurred,

which are the basis of the claim under consideration. The State of Kentucky, therefore, in common with other States, had knowledge of rules by which the Department would be governed in passing upon such claims as might be presented for the services of troops employed in suppressing the insurrection.

"To which the State of Kentucky has this reply to make: that if either her loyal people or her loyal government had needed a promise of re-imbusement to spur and incite them to aid with all their might in the defense of the Union, and if it had been possible that, without such inducement, they would have refused to tender to the Union the last dollar and the last man, it would not have been to a regulation of the Secretary of the Treasury, but to the law and pledge of the Congress of the United States, that she would have looked, to learn what the promises of the United States were; nor would she ever have been able to conceive it possible that what was then solemnly promised by the Law would be afterwards denied, under cover of a Regulation."

She was not required to look to a rule enacted by a Secretary of the Treasury, to learn how far one could safely trust the promises of the United States. His rules were less than nothing to her. She relied on the Law, having a right to believe that Congress would consider it no honor to the United States to resort to and adopt a rule that falsified the law and their proposals and promises, to avoid in part the payment of their just debts.

The claims of the State of Kentucky, for costs and expenses incurred by her, for transportation of *her* troops employed in aiding to suppress the insurrection, as all her troops are proven to have been, were, and are entitled to be paid under the act of July 27, 1861. It was not necessary that her troops so employed should be mustered into the service of the United States.

That act was the proposition and offer of the United States, containing the inducements which they held out to the States, to raise and maintain troops. Therefore, according to one of the first principles of construction, and interpretation, its language is to be liberally interpreted, and if ambiguous, to be taken most strongly against the United States. Mr. Secretary Chase committed a very grave error and did a very grave wrong in disregarding that salutary and indisputable rule.

Each State was to be paid the expenses of enrolling, subsisting, &c., *its own* troops, and only this single condition was required to exist, that such troops should "*be employed in aiding to suppress the insurrection.*" It was not required that they should be *mustered* into the service of the United States or *received into* that service, in the technical sense of either phrase. If the troops of the State were in fact and good faith *employed, i. e.,* engaged or occupied in "*aiding to suppress the insurrection,*" it was enough.

The act of July 27, 1861, was entitled "An act to indemnify the States for expenses incurred by them *in defense of the United States.*" If the clauses in the Sundry Civil Appropriation Acts of June 23d, 1874, and March 3d, 1875, appropriating moneys "to indemnify the States for expenses incurred by them in enrolling, equipping, and transporting troops *for the defense of the United States,*" do relate to the act of July 27, 1861, and are intended for the payment of such moneys as by that act the United States agreed and bound themselves to pay, they do *not* relate to the Rule of Mr. Secretary Chase; and in applying and acting under them, no one has a right to turn his eyes to one side or the other of the letter of the law, to look above it or below it, in order to narrow its plain meaning.

Therefore these clauses of the appropriation acts do cover the claims of the State of Kentucky for expenses incurred by her in and about the transportation of her troops.

Yet they do *not* cover parts of the expenses provided for by that act. They are independent of it. They do not mention it, nor purport to be in furtherance of it. All that can legitimately be said of them is, that to a certain extent they provide for payment of the same expenses provided for by that act, and that reference may therefore be had to it to determine the meaning of the phrase, "*for the defense of the United States.*" That law defined it. Troops were used in defense of the United States, if they were troops of the State, employed in aiding to suppress the insurrection.

Each clause of the two appropriation acts makes provision for payment of the expenses incurred by *any* State (for none are excepted,) for transportation of *its own* troops, for the defence of the United States, *i. e.,* which were employed in aiding the troops of the United States to suppress the insurrection. Consequently, Kentucky cannot be excluded from the benefit of these appropriations. *Her* troops were all and always in the service of the United States, subject, from first to last, to the orders of the officers of the army of the United States; and the State being under martial law, they were, in fact, troops of the United States.

No pride of opinion should prevent the abandonment of an error. It is too evident to be denied, that the payment of moneys due to the State of Kentucky has been hindered and delayed by the respect paid to a rule entitled to no respect, and consequent refusal to execute the law and give effect to the promises of the United States, according to their plain, clear, unmistakable words and meaning.

We respectfully submit this argument to the Accounting Officers, to be by them, if they remain in doubt, referred to the Secretary of the Treasury, for the opinion of the Attorney-General.

ALBERT PIKE,
ROBERT W. JOHNSON,

Counsel and Agents of the State of Kentucky.

WASHINGTON, July 24th, 1875.

APPENDIX.

TREASURY DEPARTMENT,
Third Auditor's Office,
Washington, D. C., August 9, 1875.

Sir:

I have the honor to enclose herewith, the argument of Messrs. Pike and Johnson, counsel and agents of the State of Kentucky, relative to claims of said State, for transportation of troops not mustered into the United States service, which have been disallowed by the accounting officers of the Treasury, under rule *two*, for the settlement of claims under acts of Congress, approved July 17th and 27th, 1861, which rules were approved by the Secretary of the Treasury.

Having carefully read the argument of the counsel for the State, which is directed principally to the rules governing the settlement of State claims under the above acts, I decline to express an opinion in reference to the matter, feeling bound to be governed by the rules of the Secretary, and therefore I have referred the enclosed argument with a copy of the act and rules to you for your decision thereon.

I am very respectfully,

(Signed.) ALLEN RUTHERFORD,
Auditor.

HON. J. M. BROADHEAD,
*Second Comptroller,
Treasury Department.*

DECISION OF THE SECOND COMPTROLLER.

Claim of the State of Kentucky, for reimbursement of expenses properly incurred by her for transporting her troops employed in aiding to suppress the late insurrection against the United States.

Respectfully transmitted with the papers, to the Secretary of the Treasury.

I concur in the conclusions to which the Third Auditor has arrived, in forwarding the very able argument of the counsel and agents of the State of Kentucky.

The law of July 27th, 1861, charges the Secretary of the Treasury with the general duty of paying the states for military expenses incurred set forth therein, the claims to be settled on proper vouchers passed upon by the accounting officers. It is competent for the Secretary to issue regulations under the law, and a compliance with those regulations or rules, is necessary to constitute a proper voucher for allowance.

The argument of counsel presents in a very forcible manner all that legal ingenuity can suggest on their side of the question; but unless there be some modification of the regulations by the Secretary, an allowance forbidden by those regulations cannot properly be entertained by the accounting officers.

2d Comp. Office, }
August 10, 1875. }

J. M. BROADHEAD,
Comptroller.

TREASURY DEPARTMENT,
Washington, D. C., 1st September, 1875.

GENTLEMEN: I have carefully read your argument addressed to the Third Auditor and Second Comptroller of the Treasury, having relation to the act of Congress, approved 27th July, 1861, entitled "An act to indemnify the States for expenses incurred by them in defense of the United States," and to the "Rules for the preparation and settlement of claims of the States" under the act, approved by my predecessor in office, Mr. Secretary Chase.

Acknowledging the force and ability of your argument, and to which, were the propositions discussed by you original ones presented to me, I should be disposed to yield much consideration, I am nevertheless constrained to deny your request to set aside the regulations of the Department heretofore adopted, or refer the question of their validity to the Attorney General of the United States.

The regulations to which you object, adopted almost contemporaneously with the passage of the law, must be adhered to. To disregard them would be to establish a precedent which would be unwise and detrimental to the public interests, and would be in conflict with well settled judicial decisions, which make the contemporaneous expositions of a doubtful statute, and especially by those called to act under it, the best evidence of its meaning and import.

Lord Coke, 2 Inst., 11.
Cohen *vs.* Virginia, 5 Wheaton, 418.
Packard *vs.* Richardson, 17 Mass, 144.
Edwards *vs.* Darby, 12 Wheaton, 207.

No opinion is meant to be expressed herein as to the justice of the claim of the State of Kentucky, represented by you, but, before the action of this department can be changed, additional legislation must be had from Congress.

Very respectfully,

B. H. BRISTOW,
Secretary.

MESSRS. PIKE & JOHNSON,
Attys., Washington City.

CERTIFICATES, SEAL, ETC.

It will be found on examination of the correspondence, that during the past two years from four hundred to five hundred certificates have been issued to soldiers who have lost their discharges. These are sent out to many places in Kansas, Nebraska, Minnesota, Iowa, etc., etc. In some cases a fastidious U. S. Land Officer has sent back certificates for my seal to be attached. I have no seal. I therefore had to procure the certificate of the Secretary of State, under the seal of the State, that the Adjutant-General of the State had no seal.

I recommend through you that the General Assembly direct that the Adjutant-General provide a proper seal for his office. Said seal should be approved by the Governor. The Adjutant-General should also be authorized to administer oaths; it would save much trouble and expense.

Some states have allowed their Adjutant-Generals to charge fees for certificates to soldiers. I have received many sums as fees for certificates, but they have always been returned. I did not deem it proper for me to receive the same, and no law of the State authorized me to accept the same, and I trust the State of Iowa will never allow any public officer to receive in any way a fee for any paper, document or certificate showing the service of an Iowa soldier. The State can well afford to pay her public officers a proper compensation without accepting from the poor private a little pittance to fill up a salary.

MISCELLANEOUS.

I make a few extracts from my Report of Jan. 1, 1874, hoping that the next General Assembly will consider them worthy of some consideration.

PAYMASTER GENERAL.

Chapter 1,054 of the Code provides that the Adjutant-General shall perform the duties of Paymaster-General, but his duties and "ways and means" of paying troops in any emergency are not definitely stated. It appears to me that cases may arise where the Paymaster-General might be called upon to disburse considerable sums. His duties therefore should be fully stated and he should be compelled to give bond for the discharge of his duties. Provision should be made as to method of drawing money and paying out the same, and he should be under bond for faithful expenditure and rendition of accounts.

AIDS TO THE GOVERNOR.

Chapter 105, of the laws of Tenth General Assembly, approved March 28, 1864, is repealed by the Code as I understand it, unintentionally. Section 1054 of the Code directs in relation to special aids to the Governor, but there should be four aids to the Governor, and the substance of chapter 105, of laws of Tenth General Assembly should be re-enacted.

SIDE-WALK AT ARSENAL GROUNDS.

I have been notified by the City of Des Moines to build a side-walk on the north side of the arsenal. I have no money to expend for that purpose. But it does appear to me that the State should make an appropriation sufficient to comply with the laws, and particularly so, when the City of Des Moines gave to the State one-quarter of a block on which the offices of the Adjutant-General of the State and the arsenal were erected. I think that an appropriation should be made, so that a good stone side-walk could be constructed on the north and east side of the quarter block. Such a side-walk will be the cheapest and best when all matters are considered.

OLD RECORDS.

Many of the volumes containing the rolls of the Iowa Regiments have been so much used for the last ten years that many of them should be copied into new books. There should be an appropriation by the General Assembly for new Rosters and copying of the old ones. The old ones can be carefully preserved.

REPAIRS OF ARSENAL FLOOR.

The floor of the arsenal should entirely be re-cemented or covered with oak plank. Over eight years use of the floor has given it a title to repair.

DUTIES OF ADJUTANT-GENERAL AND ACTING QUARTER-MASTER-GENERAL.

As there has been some misconception in the minds of some legislators as to the duties of Adjutant-General, I here insert the act of Congress of the United States, of May 8th, 1792 :

There shall be an adjutant general appointed in each State, whose duty it shall be to distribute all orders from the commander-in-chief of the State to the several corps; to attend all musters when the commander-in-chief of the State reviews the militia, or any part thereof; to obey all orders from him relative to carrying into execution and perfecting the system of military discipline established by law; to furnish blank forms of different returns that may be required, and to explain the principles on which they should be made; to receive from the several officers of the different corps throughout the State, returns of the militia under their command, reporting the actual condition of their arms, accouterments, and ammunition, their delinquencies, and every other particular which relates to the general advancement of good order and discipline; all which the several officers of the divisions, brigades, regiments, and battalions, are hereby required to make in the usual manner, so that the adjutant general may be duly furnished therewith; from all which returns he shall make proper abstracts, and lay the same annually before the commander-in-chief of the State.

The act of Congress of the United States, of March 2nd, 1803, provides:

It shall be the duty of the adjutant general of the militia in each State, to make return of the militia of the State to which he belongs, with their arms, accouterments, and ammunition, agreeably to the provisions of law, to the President of the United States, annually, on or before the first Monday in January; and it shall be the duty of the secretary of War, from time to time, to give such directions to the adjutant generals of the militia as may, in his opinion, be necessary to produce a uniformity in such returns, and he shall lay an abstract of the same before Congress, on or before the first Monday of February, annually.

I have made my returns this day to the President of the United States, as required by laws of United States.

As we are about to separate our official connection, allow me to thank you for your uniform kindness, aid and support. No public officer has more attentively and promptly filled his duties than yourself, and no executive duty connected with this office has been omitted by you.

With great respect, I have the honor to be truly yours,

N. B. BAKER,

Adjutant-General of Iowa.