TREASURY DEPARTMENT,

December 28, 1827.

SIR: In obedience to the resolution of the House of Representatives, of the 26th of February last, referring to this Department the memorial of the Mayor and City Council of Baltimore, claiming allowance and pay for advances of money and supplies furnished, during the late war, in defence of that city and the country adjacent, I have the honor to transmit, herewith, a letter from the Third Auditor, dated the 27th of March, accompanied by an explanatory statement, marked A. This statement particularly sets forth the items, constituting, in the whole, the sum of fifteen thousand one hundred and lifty-nine dollars nine cents, heretofore suspended or disallowed on the settlement of the above claim under the direction of the Secretary of War, with the reasons for such disallowance or suspension. The claim rests upon services highly meritorious, the good effects of which were felt by the nation; and a large portion of the rejected items appears to have been thrown out, not from any objection to their equity, but from the fixed rules and limited powers under which the Executive and accounting officers are obliged to act in the settlement of the public accounts. From these rules they did not feel at liberty to swerve, even in such a case as the present. The want of vouchers formed the objection upon which the disallowance of other items rested : all which is fully explained in the document above mentioned. The efforts of the memorialists were identified with the common cause of the country at a season of difficulty and peril. and it follows, from the letter and statement of the Third Auditor, that they cannot receive adequate indemnification for the expenditures which those efforts involved, (and they ask nothing beyond indemnification) but through Congress.

Returning the papers which accompanied the resolution of the House,

I have the honor to remain, With great respect, Your obedient servant, RICHARD RUSH.

To the Hon. the SPEAKER of the House of Representatives. 15