

Ledger Balances, January 30 1869

Cash	11,397 85	
C. Mallow		12,596 17
Indse a/c 1868	3 74	
do 1869		15 40
Int. a/c 1868	1,684 60	
do 1869	24 05	
Profit & Loss	61 98	
C. Mallow 2 ^m	1,130 99	
L. S. Beare	194 40	
3/32 Sch. R. Palmer	2,019 94	
Bills Payable		44,855
E. Spicer jr.		21,450 71
Expense a/c	8,058 63	
do 1869	497 84	
R. J. Holmes	46 09	
Bould Baker & Co	7,060 14	
W. D. J. Wendley		6,406 42
Cheq Bk 1867		107 25
Nightingale #3		226 38
" #4	3 86	
C. M. Lord #5	8 40	
Gen. Sedgwick #15	2,019 15	
Gulf Stream #9	263 22	
Jillie #11	884 55	
Lodona #18		1840 89
Victor #13	4,177 87	
Gulf City	6,113 25	
Enterprise #18	3,948 08	
Sundry a/c		1,988 39
Atlantic Mut. Ins. Co		1,153 10
J. D. Fish & Co		670 74
Gal. Coult a/c 1868		1,389 65
" 1869	1,259 02	
New York Coult a/c 1868		3,140 35
" 1869		458 82
Ship Waze Ins. a/c	1,244 30	
Bk Culb & Water	80	
Suspense a/c		9,489 62
Sch. Fanny Fern		3 15
G. A. Foadick & Co	89 95	
Genl. Ave. Gulf City		6,867 66
By. Francis Levey	211 50	
Loyalist	61 78	
Genl. Ave. Sch. R. Palmer		127 58

Sch. Almira Morley	3 75	
Sunlight Inc of	5536 80	
Steam Yachts	9 99	
Capt J. Eldridge		711 24
Int. Rev. of		25 60
10 th National Bank		18,000 "
C.W. Adams	302 14	
Ship Stage	77 90	
W. Stendley & Co		5790 25
J. M. Woodward Asst.		300 "
Mullony & Co		18 "
Bk Galveston	11,227 50	
Chas. Tift		180 24
K.W. Coal of 1868		3846 25
" 1869	3749 06	
Advertising 1868		243 68
Del. S. W. R. R. Co		6669 64
Brig Florence		04
Bk Sabine	123 60	
Brig. W. Mallory Jr		2123 52
C.W. Sturley & Co	276 69	
Sch W. O. Irish #12		298 45
Chas. B/L 1868	273 81	
Advertising of 1869	232 "	
Charles Mallory		4,168 63
Kicksburg #12		444 20
Ship Sunlight	5006 59	
Kings #1		1894 84
Gulf Steamer #10	2135 33	
Lodona #19	1169 04	
Victor - Genl. Ave.	10081 40	
M. M. Roberts	2024 64	
Chas B/L 1869	2272 32	
Annie M. Small	16925 56	
Printing of 1869	91 88	
Amadue #17		53 21
" 18	1082 45	
Kicksburg #3	1500 08	
Genl. Sedgwick #16	1011 84	
Jillie #12	517 34	
Commission of 1868		39,735 92
" 1869		1289 16
Gordon Gates		1405 48
Paper Stock of		146 03
Bishop, Son & Co		9 45

McEntee Ho			1	"
Str A. J. Ingersoll			50	07
Ch. Melamater	296	07		
Victor Ins. ac	7281	35		
J. S. Randlett	140	51		
Europe Ins. ac	4987	65		
Robt. Palmer	612	07		
Ariadne Ins. ac	5600	50		
Compt. of 7 days	483	63		
Mrs Jno Sewey	86	35		
Galv. Ins. ac	4993	33		
Ins. Scrip ac	122	75	X	
G. W. Gates			581	49
Bond ac	19905	53		
Victor Genl ac	16449	82		
Genl. Sedgwick Genl ac	33039	82		
Ariadne "			3147	22
Europe "			14934	55
G. N. Reynolds	458	02		
Saline Ins. ac	2703	95		
Sch. Franconia	137	16		
Capt. S. J. Phillips	3921	25		
Bk. Annie D. Bell	301	66		
1/8 Bk. Saline	7847	80	+	
P. Water Ho	3085	59		
" Gulf City cov			8750	.
P. Water			3534	18
J. Rooney			142	82
Capt. Jas Stewart			200	41
Bk. Cordelia	917	80		
By. Dr. M. Rowley	70	70		
D. H. Paige Asst	59	50	+	
J. S. Sleight			11149	79
S. Gildersleeves & Son			2991	43
Sunt Bro.	191	66		
A. M. Small Ins. ac	4209	90		
Genl. Sedgwick "	7925	50		
Europe "	1493	45		
Brig Moses Rogers	185	70		
Harbor Master 1868			350	.
Printing 1868			792	75
Monston D. Ho	30	.		
Gulf City Repair ac	2000	.		
Mrs P. Wilbur	746	94		
	\$ 249,090	18	249,090	18

Ledger Balances to 25th July 1869.

65

Cash	996 34	
C. Malloy		32 664 18
Inde. of 1869		295 79
Int. of 1869	202 84	
C. Malloy 2 ^d		3 242 66
L. S. Beaud	194 40	
3/32 Sch. R. Palmer	2 019 94	
E. Spier jr		32 062 23
Expense of 1869	1062 32	
Bills Payable		56,022 75
R. J. Holmes	64 69	
Bould Baker & Co	4060 14	
W & J. Hendley		6 406 42
Str. Nightingale		226 38
" " Toy # 4	3 86	
C. M. Lord # 5	8 40	
Genl Sedgwick # 15	1316 25	
Gulf City Toy # 11	6 794 70	
Sundry a/c	.	5 01
Eulerpe # 18		688 78
Tutor # 13		2 840 .
Atlantic Mut. Ins. Co	63 23	
Galv ⁿ Coal of	1642 91	
N. Y. Coal of		678 02
Ship Stave Ins. of	1485 70	
Suspense of		6 718 06
Sch. Janny Stern		3 15
G. A. Jordick		5 437 65
Genl. Ave. Gulf City	1668 81	
By. D. Lewis		22 39
Loyalist		318 35
Sch. Almiral Wooley	3 75	
Daylight Ins. of	5 536 80	
Steam Yachts.	9 99	
Capt. Eldridge		402 65
10 th Nat Bank		24,000 .
C. W. Adams	102 14	
Ship Stave	47 90	
W. Hendley & Co		3 799 14
A. M. Woodward Agt.		300 .
Mallory & Co		229 .
Bk Galveston	11 227 50	
Chas Duff	19 08	

R. West. Coal etc	3 103	31		
Del L. W. R.R. Co			9 172	86
Prof. Florence	182	59		
C.M. Stanley Ho			497	66
Sch. W. O. Irish	7	69		
Chgs. on B/L '68	2	04		
Advertisins etc '69	190	.		
Chas Maltony			4 187	63
Vicksburg #3	439	28		
Ship Twilight	5 006	59		
Vigo #1			20	46
Victor Genl. Ave.	25.299	82		
Str M. M. Roberts	1 976	80		
Chgs. on B/L '69	1 445	42		
Annie M. Small	16 419	26		
Printins etc '69	69	38		
Anadue #17			919	47
" #18			4 111	83
Vicksburg #3			2 087	49
Genl Sedgwick #16	2 982	64		
Jillie #12	594	62		
Gulf Stream Post etc	60	33		
Victor #14	2 919	60		
Europe #19	1 992	75		
Sodona #20	118	70		
Bk Sabine	4 269	37		
Sch. J. W. Johnson	268	26		
Vicksburg #4	18	25		
Anadue #19	344	29		
Int. Rev. etc '69			11	62
Gulf Stream #10			2 421	91
Prof. W. Maltony Jr #7	571	55		
Commission etc '69			4 297	38
Capt. G. Gates			1 671	88
Str. A. J. Ingersoll			50	07
C. H. Alhamater	296	07		
J. S. Randall			18	09
Str. Europe Ins etc (etc etc)	4 987	65		
R. Palmer	612	07		
Consignment of 7 Safes	483	63		
Anadue Ins etc	5 600	50		
Mrs J. Levey	86	35		
Bond etc	20 818	50		
Capt. G. W. Gates:			587	49

Str. Victor Genl acf	16 449 82		
" Arundel "		3 147 22	
" Certepe "		17 934 55	
McCuttee & Co		6 12	
Str Victor Ins. acf	13 390 30		
G. W Reynolds	458 02		
Bk. Sabine Ins. acf	2 703 95		
Sch. Franconia	137 16		
Capt. S. Phillips	4 158 21		
Bk Nannie J Bell	301 66		
Phillips Walm & Co	7 619 79		
" (Gulf City Ass. Co)		8 750	
" Personal		4 004 76	
Ins. Rooney	27 50		
Bk Galveston Ins. acf	7 096 93		
Capt J. Stewart		200 41	
Bk Cordelia	303 90		
D. A Paige & Co	59 30		
Ins. S. Sleight		11. 149 79	
S. Childers & Son		2 991 43	
Annie M. Small	4 209 90		
Genl. Sedgwick Ins. acf	11 021 70		
Certepe Ins. acf (new)	5 420 40		
Big Moses Rogers	185 70		
Houston Direct Nav. Co		1 64	
Gulf City Repair acf	2000		
Ins P. Melber	1036 46		
L. V. E. Howd	1952 85		
Gulf City Cargo Salvage acf		458 50	
Genl. Sedgwick Genl acf	34 039 82		
	<u>\$ 255,326 90</u>	<u>255,326 90</u>	

C. Spices & Co
 Draft with *C. H. Mallory & Co*

July	18	To Balance	1081 50
	24	" Cash check to Mrs Padger	30
	28	" " Telegram	25
	31	" " H. Dudley's Dft	359 85
Aug	1	" " "	20
	8	" " Mrs Walker	52 50
	15	" " "	30
	22	" " "	20
	"	" " "	50
	28	" " Dft	75
	"	" " Emil Sedgwick (Pickings)	105
	31	" " Mrs Walker	70
	"	" " "	20
Sept	1	" " 1/2nd Brig W ^m Mallory Jr	875
	8	" " N. V. Mason	200
	"	" " "	20
	14	" " B ^{re} E. Haley since a part proportion of note for \$200	22 23
	15	" " "	50
	19	" " Benj Huntington	108
	27	" " Draft	100
Oct	8	" " Mrs Walker	35
	10	" " "	30
	"	" " for Chronometer	150
	12	" " Tel to San Francisco	14 86
	"	" " Draft	225 36
	13	" " Mrs Walker	35
	17	" " W. H. Hazard for Coal	17
	18	" " "	80
	"	" " N. V. Mason	200
	22	" " Picture	6
	"	" " Mrs Walker	35
	30	" " Capt Brown	12
	"	" " "	10
	"	" " Mrs Walker	35
Nov	2	" " "	25
	5	" " Mrs Walker	140
	10	" " "	20
	13	" " "	50
	21	" " Journey & Burnham	75 90
Dec	1	" " "	10
	"	" " "	100
	3	" " Draft	170
	5	" " E. W. Bailey	13 50
			9975 00

Oct 7	Cash		2978 95
"	"		25
"	"	Mr Walker	35
"	"	Enterprise (Pickings)	4645
8	"	"	10
"	"	"	48
13	"	Mr Walker	35
14	"	"	13
19	"	Mr Walker	35
20	"	Brooks Prop	57
22	"	"	30
"	"	"	20
24	"	Mr Walker	35
31	"	Int @ 7% average Date Sep 13 th	209 48
"	"	St Victor (Pickings)	47 55
"	"	J D Fish & Co	19 34
"	"	Balance	3161 84
			<u>\$8506 61</u>

Cr

Aug 7	By Cash		50
8	"	"	50
"	"	"	142 16
9	"	paid for labor on Enterprise	10 50
"	"	Gen Sedgwick	
27	"	U.S. Government	137 50
Sept 1	"	"	1
8	"	"	375
Oct 3	"	"	250
9	"	"	3000
22	"	Morgan & Allen	50
Nov 10	"	H.V. Mason	50
23	"	proceeds of \$2500 Gold	3484 38
Dec 4	"	"	170
18	"	"	80
24	"	3 Coupons 18 th each	54 75
29	"	Dividend for W.O. Irish	500
31	"	Int at 7% average Date Oct 30	101 32
			<u>\$8506 61</u>

Cr
By Balance

\$3161 84

Cash a/c		128456	
E. Spicer Jr			13859 55
C. H. Mallory			31668 04
Chas Mallory 2nd		62574	
W. Hendley & Co			693773
Packer & Watson			186099
Charles Mallory		3514	
Capt Gates			11895
Capt Grigg		1000	
Capt Whitehurst			5750
Bishop Son & Co			975
Alfred Dutch		1019	
M. Euter & Co			12
Houston Nav Co		6798	
J. H. Williams			200
L. S. Pearce		15359	
J. D. Fish & Co			3500
Capt J. P. Wilcox		12291	
J. L. Kaudlett		13176	
Geo W. Mallory		140	
James Robertson		69336	
Geo W. Mayhew		400	
Robert Palmer		6350	
Mdse a/c		48700	
Interest a/c			13561
Expense a/c		153832	
Commission a/c			919133
Printing a/c		38472	
Profit & loss		2144	
St. Lodona	#1	40598	
" Lodona	7		2068
" Escort		500	
" Ariadne	7	325074	
" Ariadne	8	457067	
" Gen Sedgwick	6	1227235	
" Gen Sedgwick	8	591111	
" C. W. Lord	2		184111
" C. W. Lord	3	93048	
" Gulf City	2	2144	
" Illio	2		483
" Victor	4	732241	
" Enterprise	7	216073	
" Loyalist		628872	
" City of Providence		9720	
" Atlanta		1100	
" A. S. Eugene			7377

Schn Robt Palmer	1/32nd	500	
Bark Galveston		5802 87	
Brig Wm Mallory Jr		2260 73	
Ship Haze			8088 27
" Twilight		3098 18	
Brig Francis Lewis		707 17	
Schn W. O. Irish			1325 62
" Robt Palmer		2790 31	
" Julia A Crawford		63 47	
" Central America		689 70	
" J W Waig		1360 74	
" Almira Wooley		898 68	
" Virginia Price		14 25	
Brig J M Burns		600	
Bills Payable			44403 50
Caulds Baker & Co		6496 75	
Galveston Coal a/c		3040 98	
Key West Do		9410 76	
New York Do		488 35	
Asl Mut Ins Co		36 54	
Advertising a/c		104 95	
Paper Stock a/c			146 03
Ship Haze Insurance a/c		1690 90	
Brig Wm Mallory Jr Do		1980 80	
Schn Robt Palmer Do		113 35	
Bark Galveston Do		4806 30	
Shr Ariadne Do		7663 80	
" Gen Sedgwick Do		7988 05	
" Ariadne Enterprise Do		7942 10	
" Victor Do		10468 20	
" Neopatra Do		421 50	
J. M. House		1097 29	
Suspense a/c			8708 20
Brig Ariel Chgs P/c		17 80	
Sundry Unpaid Bills			171 43
Charged to Steamers			

Trial Balance to 31st March 1864.

	Dr	Cr
Cash	13,933 15	
St Mallory		37,139 33
Indue a/c		75 49
Int. a/c	621 13	
Profit thro	48 48	
C. Mallory 2 nd		2,993 58
A. S. Pearce	197 70	
3/32 Sch R. Palmer	2,019 94	
E. Spicer Jr		28,690 54
Expense a/c	1,671 27	
Bills Payable		54,608 47
Boulds Baker & Co	7,060 14	
Wm & J. Handley		6,406 42
St Nightingale		226 38
" " #4	3 86	
" C.M. Lord #5	8 65	
Sundry a/c		353 34
Galva Coal a/c	1,715 93	
N.Y. Coal a/c		956 71
Ship Stago Ins a/c	241 40	
Suspense a/c		6,718 06
Sch. J. Jew		3 15
G. A. Jordeit & Co		2,203 .
Brig J. Lewis		22 39
Sch. Almira Wooler	3 75	
" Lizzie Evans		6,420 .
Ship Twilight Ins. a/c	5,536 80	
Steam Yacht Janny	9 99	
Capt Eldridge		702 65
10 th Nat. Bank		24,000 -
C.M. Adams	102 14	
Ship Hay		2,282 31
Wm Handley & Co		6,562 54
J. M. Woodward Asst		300 .
Chas Gift		993 77
Key West Coal 9c (old)		271 74
Del. L & W. R. R. Co		8,347 51
Brig Florence	211 09	
C.M. Handley & Co		1,072 21
Sch. W. O. Irish	7 69	
Chgs. on B/L 1868	2 04	
Advertisements a/c	125 .	

	Dr	Cr
Chas. Mallory		3 483 80
Ship Twilight	5 006 59	
SS Kings	<u>3 483 20</u>	3 50
" Tutor Gent. Average	24 066 83	
Chas. on B/k 1869	944 29	
Ship A. M. Small	16 419 26	
Printing etc	3 75	
Ticketing #3		204 42
Gent. Sedgwick #16		1 429 50
Jillie #12		2 613 92
Sch. Mary Munroe	5 25	
Gulf Steam Port etc		256 14
Tutor #14		1 750 91
Bk. Sabine	4 374 77	
Sch Munroe		762 85
Ticketing #4		345 55
Anadue #19	1 646 40	
Inst. Revenue etc		11 76
Brig W. Mallory Jr #9	1 370 31	
Keyboat	3 682 64	
Tutor #15	2 690 88	
Loyalist	70 71	
Gent. Sedgwick #17	1 424 91	
Sch. A. E. Campbell	169 52	
" W. J. Cushing	10	
Bk. Newasota	617 95	
Jillie #13	222 39	
Entire #20	549 29	
" #19		1 190 74
Lodona #21		94 07
Key West Coal etc (New)	5 783 95	
Building etc New Steamer	5 000	
Atl. Mut. Ins. Co	300 61	
Commissions etc		8 740 52
Capt G. Gates		1 310 44
St. A. J. Ingersoll		50 07
J. L. Randlett		18 09
Robt Palmer	612 04	
Anadue Ins etc	5 600 50	
Mrs J. Lewis	86 35	
U.S. Bond etc	20 818 50	
McEntee etc		22 73
Tutor Ins etc New	6 760 35	
Bk. Sabine Ins. etc	2 703 95	

	Dr	Cr.
Sch. Franconia	137 16	
Capt Phillips	4 158 21	
Phillips Dater Co	8 144 07	
Phillips Dater		4 303 74
Jos. Roney	27 50	
Bk Galveston Ins. Co	2 995 25	
Capt. J. Stewart		200 41
D. H. Paige Aft	59 50	
Genl. Sedgwick Ins. Co (New)	5 541 25	
S. Gildenleues & Sons		2 996 83
Ship A. M. Small Ins. Co	4 209 90	
A. R. Miller	109 33	
Enterprise Ins Co New	5 420 40	
Brig Moses Rogers		678 52
Ins. P. Wilbur	1 036 46	
Gulf City Cargo Salvage Co		478 .
Genl Sedgwick Genl Co	39 573 28	
Victor Genl. Co	14 877 72	
Harbor Master		120 .
Bk Cordelia #2	504 92	
Capt. G. W. Gates		712 54
Bk Cumona	13 .	
M. A. Healy	2 508 05	
Mulford & Ripley (Aft Genl. Sdkt)	500 .	
Jno. L. Sleight		11 149 79
	\$ 234 281 40	234 281 40

April 2nd

Profit and Loss
Statement for

Year 1883

Galveston Steamship Line - Year 1883.

Comparison of earnings between the years 1882 & 1883

<u>Galveston</u>	<u>1882</u>	<u>1883</u>	<u>Increase for the Year 1883.</u>
Outward Freight	510288.35	547706.49	37418.14
" Passages	38807.00	75196.30	36389.30
Homeward Freight	486959.56	667712.24	180752.68
" Passages	33985.55	40340.11	6354.56
<u>Key West</u>			
Outward Freight	52927.20	60053.10	7125.90
" Passages	8750.25	11509.00	2758.75
Homeward Freight	28521.62	34747.42	6225.80
" Passages	10539.90	11468.50	928.60
	<u>\$ 1.170.779.43</u>	<u>1.448.733.16</u>	<u>\$ 277.953.73</u>
			<i>Equal to 23 3/4% Inc.</i>

Summary.

<u>Increase on Outward Freight</u>			
Galveston	37418.14		
Key West	7125.90		
		<u>44544.04</u>	
<u>Increase on Homeward Freight</u>			
Galveston	180752.68		
Key West	6225.80		
		<u>186978.48</u>	
<u>Total Increase in Freight</u>			231522.52
<u>Increase on Outward Passages</u>			
Galveston	36389.30		
Key West	2758.75		
		<u>39148.05</u>	
<u>Increase on Homeward Freight</u>			
Galveston	6354.56		
Key West	928.60		
		<u>7283.16</u>	
<u>Total Increase in Passages</u>			46431.21
<u>Total increase Year 1883.</u>			<u>\$ 277.953.73</u>

Profit and Loss of 1883

<u>Accounts</u>	1883			Comparison Columns.			
				1882	1883		
<u>Profits</u>							
Commission of Merchandise of	134,366	22		102,905	09	Inc \$ 31,461	
Advertising of	725	40		1,156	31	Dec 430	
Printing of	1,676	48		1,787	98	" 111	
Key West Coal of	2,162	63		2,871	40	" 648	
New York Coal of	2,051	20		1,542	51	Inc 508	
Interest of	6,592	25		4,156	09	" 2,436	
Galveston Water Tank	11,694	90		2,262	70	" 9,432	
Tampaulin of	1,473			1,120		" 353	
Postage Stamp of	1,471	54		"	"	" 1,471	
	67	92		"	"	" 67	
			162,281	54	117,741	48	Inc \$ 44,540
<u>Loss</u>							
Expense of			27,605	82	22,236	10	Inc 5,369
Postage Stamp of			nil		93	39	Dec 93
<u>Net Profit Year 1883.</u>			\$ 134,675	72	95,411	99	Inc 39,264

<u>Citwallory 2/3^d</u>	<u>1883</u>	<u>1883</u>
=	\$ 89,783.81	60,921.77
<u>Es Spicer Jr 1/3^d</u>	<u>1883</u>	<u>1883</u>
=	44,891.91	30,460.88
	<u>\$ 134,675.72</u>	<u>\$ 91,382.65</u>

<u>Analysis of Commission of 83</u>	1883			Comparison			
				1882	1883		
<u>Galveston Steamers</u>	53,335	74		44,829	32	Inc \$ 8,506	
<u>Florida, Nassau & Matz. Steers.</u>	14,106	08	67,441	82	17,005	03	Dec 2,899
<u>Returns on sail vessels</u>	nil			919	14	" 919	
<u>Returns from Agents</u>							
J N Sawyer	12,865	71		10,287	17	Inc 2,578	
A G. Gift	3,339	74		3,018	98	" 321	
R W Southwick	3,481	86		3,272	36	" 209	
			19,687	31			
<u>Miscellaneous</u>							
Comms buildg near Steers and returns from J Roach	26,415	33		10,324	42	" 16,091	
Discounts on bills, sundries, &c	20,821	76		13,248	67	" 7,573	
			47,237	09			
			\$ 134,366	22	102,905	09	Inc \$ 31,461

Met pursuant to adjournment.

Present—THOMAS B. HEWITT, Esq.,
Counsel for Claimant.

G. G. FRELINGHUYSEN, Esq.,
For the United States.

ELIHU SPICER, Jr., a witness produced on behalf of the claimants, having been by me first duly cautioned and sworn to tell the truth, the whole truth, and nothing but the truth, relating to matters to be inquired about herein, and being examined by Mr. Hewitt, counsel for claimants, did depose, testify and say as follows :

Q. 1. What is your name, age, residence and occupation ?

A. Elihu Spicer, Jr. ; age 57 ; residence, Brooklyn, New York ; shipping commission merchant, as member of the firm of C. H. Mallory & Co., of this city ; our principal business is running lines of steamers from New York to Florida, New York to Galveston and Key West, and New York to Nassau and Matanzas ; we also own and run sailing vessels.

Q. 2. Have you built, or superintended the building of vessels, or owned vessel property, or bought or sold the same ; if so, to what extent and how long ?

A. I never built, but have superintended the building of vessels ; I began to superintend the building of vessels in 1848, at Mystic, Connecticut, town of Stonington ; the first ship yard in which I superintended the building of vessels was owned by Peter Forsyth, and the yard was sold during the superintendence of my first vessel to Charles Mallory ; I have superintended the building of vessels from that time to the present, and am still doing so ; I owned in the first vessel I superintended in 1848, and more or less in all since ; I own parts of twelve vessels at the present time ; have continuously owned vessel property, more or less, since 1848 ; I have also bought and sold interests in vessels ; when I said I have not built vessels, I meant I was not a mechanic ; I have bought and sold interests in vessels, more or less, since 1850.

Q. 3. Were you superintending the building of any vessels in 1854 ?

A. I was.

Q. 4. What vessel and where ?

A. The ship "Samuel Willets," at Mystic, Connecticut, in Mallory's yard.

Q. 5. About what was her tonnage ?

A. I think about 1,300 tons.

Q. 6. Did you own in her ?

A. I did.

Q. 7. What other larger vessels were being built at Mystic at the same time ?

A. I think the ship "E. F. Willetts" and the ship "Harvey Birch."

Q. 8. Who built the ship "Harvey Birch?"

A. Irons & Grinnell.

Q. 9. Do you know what their reputation was as ship builders ; if so, please state ?

A. Their reputation as ship builders was first-class ; they had been in the business a good many years and were well known.

Q. 10. Do you whether any member of the firm of Irons & Grinnell is now living ?

A. No ; they are both dead.

Q. 11. Did you see the ship "Harvey Birch" while on the stocks ; if so, about how often ?

A. I used to see her about every day or so ; I could see her from my house.

Q. 12. Did you examine her while on the stocks, sufficiently to know of what materials and in what manner she was built ?

A. I saw her often while on the stocks and went through her sufficient to give me a general idea of her construction.

Q. 13. Do you know whether Irons & Grinnell completed or equipped the ship, or did they only build the hull and spars ?

A. I think they only built the hull and spars and top iron work ; I mean the iron work attached to the hull and not to the spars ; that was the usual custom among contractors at that time.

Q. 14. About what, at that time, in your opinion, was the relative cost of the hull, spars and top iron work of such a ship, to her whole cost when completed, rigged and equipped for sea ?

A. I don't know the ratio of that ship, but we used to reckon at that time about forty-one dollars per ton for the hull, spars and top iron work, and about twelve to fifteen

dollars additional on ordinary ships, for the additional rigging and equipment, not including any spare rigging or supplies; I think the "Harvey Birch" would reach fifteen dollars per ton for equipment, as she was an extraordinary well fitted vessel, this does not include any extra rigging.

Q. 15. Do you recollect whether the manner in which the "Harvey Birch" was being constructed under Captain Nelson's superintendence, was a matter of remark among shipping men at Mystic; that is, whether or not she was more than ordinarily expensive?

A. It was. The remark was that Captain Nelson wanted everything of first quality and ample in quantity, so much so that they rather thought he bordered on extravagance.

Q. 16. Did you occasionally see the "Harvey Birch" after she was launched?

A. I did; I saw her in and out of port.

Q. 17. When did you last see her?

A. I think it was in the fore part of November, 1861, at Havre, just previous to her destruction.

Q. 18. Did you go on board of her?

A. I think I did; I was alongside of her, if not on board of her; I think I was on board of her.

Q. 19. What condition was she in at that time?

A. Good condition.

Q. 20. What, in your opinion, was her value in November, 1861?

A. I should say she was worth about seventy thousand dollars.

Q. 21. How long have you known Captain William H. Nelson?

A. Since 1854. I made his acquaintance at Mystic when he was superintending the building of the "Harvey Birch," and have known him ever since.

Q. 22. Do you know what reputation he bears?

A. He bears a very high reputation as a man, and is considered a competent shipmaster.

Q. 23. How did ships built at Mystic generally class;

that is with ships built at other places in the United States ?

A. They always had the highest class.

Cross-examined by Mr. Frelinghuysen :

X-Q. 24. How do you remember what the price of a ship was per ton in 1854 ?

A. Well, we used to consider that a ship, when completed, cost us about fifty-five dollars per ton ; the outfits was a part of the business that came under my superintendence specially.

X-Q. 25. For how long a period did that rate per ton continue ?

A. It varied from year to year a little. not more than one or two dollars per ton ; I should judge it continued so up to about 1860.

X-Q. 26. How much or what per cent. would the value of a ship diminish by each year of her age ?

A. That is very variable. It would depend somewhat upon the trade she was engaged in and how she was kept up. I should think two to two and one half per cent., say two and a half per cent.

X-Q. 27. How do you get at the figure seventy thousand dollars as the value of the " Harvey Birch " in 1861 ? From actual sales or purchases made by you at that time ?

A. From purchase made by me a couple of years prior to that.

X-Q. 28. Had not the price of ships varied very much in two years ?

A. Not very much.

X-Q. 29. Was the vessel you purchased of similar class ?

A. Of similar class, but a little smaller.

X-Q. 30. What did she cost ?

A. Sixty-five thousand dollars.

X-Q. 31. What was her tonnage ?

A. About 13,000 tons.

X-Q. 32. How old was she ?

A. She was built in the latter part of 1856 or the fore part of 1857.

X-Q. 33. Now as a matter of fact, is it not the custom among ship owners to mark off ten per cent. of the cost of their ship each year ?

A. I don't think it is ; we never had such a custom ; sometimes ship owners made allowance of ten per cent. for interest and depreciation.

X-Q. 34. Which at seven per cent. interest leaves three per cent. per annum for depreciation ?

A. It would, in that case ; that is a question of opinion among ship owners ; some do it and some do not.

Re-direct by Mr. Hewitt :

R-D-Q. 35. When you mentioned fifty-five dollars per ton did that include any spare sails or rigging ?

A. It did not ; it included no spare sails or outfit.

R-D-Q. 36. Did you mean to base your opinion of the value of the " Harvey Birch " solely upon that one purchase you mentioned ?

A. Not altogether, but upon my general knowledge of the value of shipping property at that time.

E. SPICER, JR.

Sworn to before me.

JOSEPH GUTMAN, JR.,
Commissioner.

Adjourned to March 31, 1883.

NEW YORK, March 31, 1883.

Met pursuant to adjournment.

Present—Counsel as before.

DEPOSITION OF HENRY F. A. MEYERS.

HENRY F. A. MEYERS, a witness of lawful age, produced on the part of the claimants, having been by me first duly cautioned to tell the truth, the whole truth and nothing but the truth, relating to the matters to be enquired about herein, and being examined by Mr. Hewitt, counsel for claimants, did testify and say :

Q. 1. What is your name, age, residence and occupation ?

A. Henry F. A. Meyer ; 61 years of age ; residence 424 Tompkins avenue, Brooklyn ; I am Surveyor-General for the American Lloyds, 26 Burling Slip, and have been so since 1877.

Q. 2. Do the American Lloyds keep a register of ships showing their classification ?

A. Yes, sir ; in the form of printed books, every year, and supplemented every month.

Q. 3. Did they keep such register in 1861 ?

A. Yes, sir.

Q. 4. Have you the American Lloyd Register here for that year ; if so, produce it ?

A. Yes, sir ; this is the book.

Q. 5. Does the book show the classification of the ship, "Harvey Birch ?"

A. Yes, sir.

Q. 6. Will you please read her record from the book ?

A. Her record is on page 46, and No. 1,105, and reads as follows :

"Harvey Birch."—W. H. Nelson, captain ; class A 1—; tons 1,482 ; 3 decks ; draft 22 ; wood O. C. ; fastened C. I. ; metaled May, '59 ; built 1854 (where and by whom) Mystic, Ct., Irons & Grinnell ; belonging to port of New York ; owners