REPORT

OF THE

Adjutant-General of Missouri

Upon the Certificates Issued by the Missouri War Claims Commission of 1874.
State of Missouri, Legal Department,  
City of Jefferson, May 20, 1907.

Hon. J. A. DeArmond, Adjutant-General, Jefferson City, Mo.:  

Dear Sir—I have been asked to institute a suit before the Court of Claims, by which the holders of warrants or script, issued for services rendered or supplies furnished State troops during the Civil war, could intervene and have the legality of their claims determined. I should like to have a report from you, giving, in full, the information disclosed by the records in your office, as to the amount of these claims now outstanding, the percentage of the same that are valid, and all information which might be beneficial in enabling me to decide as to the advisability of instituting the proposed suit in the name of the State.

Very truly yours,  

(Signed)  
Herbert S. Hadley,  
Attorney-General.

State of Missouri, Adjutant-General's Office,  
City of Jefferson, June 29, 1907.

Dear Sir—In answer to your request for a report upon the warrants or script issued under authority of the War Claims Commission of 1874, for service rendered by and supplies furnished for State troops during the Civil war, I beg leave to submit the following:

In order to comply with your request for the full amount of the claims now outstanding, and the percentage of them that are valid, and to explain the reasons why the validity of certain claims is questioned, and why others have been declared fraudulent, I include some history of the origin and allowance of these claims, and of the issue of certificates under the act of the Missouri Legislature, approved March 19, 1874.

The State of Missouri, during the Civil war, occupied a position somewhat different from that of the other border states in which the war was waged. While Missouri was, seemingly, natural ground for campaigns and large movements, yet, after the opening year of the...
war, no battles in which large numbers of Federal troops engaged were fought in this State, nor was any considerable number of Federal troops stationed within the State during the later years of the war. The reason is found in the fact that when, very early in the war, the State came into the hands of officials pledged to the Union cause, the State was compelled to assume, in large part, the work of holding Missouri in the Union, and of carrying on the war within its own borders.

It appears that the State, with a large part of the line between north and south to defend, had stationed within it comparatively few of the Federal troops placed in the field in such great numbers. More than that, Missouri met every call for volunteers, and sent regiments to other states, and at the same time repelled every incursion from the Confederate states with its own militia forces, aided by the few volunteer regiments stationed in the State.

Missouri, in maintaining its own forces, paying and subsisting them when in the field, and relieving the United States of the burden of additional campaigns, was recognized by the Federal authorities as entitled to full reimbursement for all sums expended. The State itself has, after long delay, in great part, been so reimbursed, but upon the soldiers—and upon those who supplied them—who relieved the United States of the campaigns that otherwise must have been waged by United States volunteers within the State, fell such injustice as has resulted from the failure to fully recognize the service rendered by State authorities and State troops. While it has no connection with this claim, it may be stated that, of the troops placed in the field by the State in two considerable campaigns, and in lesser service during four years, only the Missouri State Militia and a few Provisional Regiments of Enrolled Missouri Militia have received the recognition granted other United States Volunteers, without regard to the service in which engaged. These and other Missouri troops held a great State, which would have been of infinite value to the South as a recruiting ground and source of supplies.

The United States recognition, so far as extended, was the reimbursement to the State of money actually spent in maintaining its troops and carrying on the war in Missouri. This included the money actually disbursed by the State to troops for pay, and actually expended for transportation, subsistence, etc., for them. A number of reimbursements upon these accounts have been received by the State.

The United States has never made any provision for payment for the service of the State forces, except in the form of reimbursement to the State for sums actually paid out to the troops. The militia
forces were not constantly in service, but were called out, and relieved from duty, as necessity required. Usually they were not paid until later. It was, therefore, but natural that hundreds of soldiers who rendered service did not receive the pay due them, when months, or even years, later the State paymaster was ready to pay them the amounts owing.

Supplies for State troops were, in many cases, taken without cash payments being made for them. The owner secured compensation for his property by filing his claim, which was audited and allowed by officers of the State.

The claimant, whether he served in the State forces or furnished supplies for them, must look to the State for payment, and the State to the United States for reimbursement. Even after all the original pay rolls of militia organizations passed out of the possession of the State and into the keeping of the War Department, no move was ever made to enable an unpaid Missouri soldier to secure direct his arrears of pay, of the amount of which the United States has even more conclusive evidence than is in the possession of the State.

The State endeavored to render justice to its citizens, and payments upon account of services rendered and supplies furnished continued during the war and the years following, especially large payments being made in 1866 and 1867. Up to the early seventies these payments appear to have been made as accounts were presented and money appropriated by the Legislature for the purpose of paying them. Then, in spite of the fact that large amounts remained due and unpaid, the payments seem to have grown less in amount. This may have been due to the fact that the State was overwhelmingly in debt. It may have been also that the fact that some three or four hundred thousand dollars, which the State had paid out upon just claims, had not been reimbursed (and was not until 1882, and then but in part), was the cause of a disinclination to assume a further burden of debt.

Whatever the reason, there remained in 1874 unpaid and due to the soldiers who had rendered services, and to the citizens who had furnished supplies, some hundreds of thousands of dollars. Whether as a result of the demands of these claimants alone, or whether there was the additional intention of combining the claims of many Missouri citizens and securing for them payment, to which they were entitled, the act "To audit and adjust the war debt of the State" was passed by the Legislature and received the approval of the Governor, March 19, 1874.

This act, which is found on pages 102-05 of the Session Acts of
that year, provided for a commission of three persons, the acting Quartermaster-General (Adjutant-General) as ex-officio chairman, and two others, who should examine, and, upon proper proof, allow claims for supplies furnished during the war. It further provided that the acting Paymaster-General (Adjutant-General) should settle the claims of soldiers for unpaid services, under proper restrictions, which included all the regulations of the Paymaster-General's Department of the United States. The act prescribed the time within which this work should be performed, and finally provided a form for the certificates authorized to be issued. The certificate was to conclude with the words: "This certificate is not payable by the State until after the claim of said ———— has been presented to the United States Government and the amount allowed and paid to the State, and then only for the actual amount received from the United States Government."

This clause has always been advanced as an argument against the payment of the claims by the United States, it being urged that the State had made no payment and assumed no obligation. Strictly speaking, however, the claims never were claims of the State of Missouri, but of citizens of the State, which the general government was ready to audit and pay when the State had assumed them and paid them. Had the State issued unqualified promises to pay, the certificates would doubtless have been construed as payment, and the claims would have been adjusted by the Federal Government. The fact that the State failed to assume, without restriction, this heavy liability, in addition to its other debts, no small part of which were precisely like items then and for ten years longer due to it from the United States, seems to be the technicality which, combined with the frauds committed in the allowance of some of the claims, has prevented a large number of persons from receiving money justly due them ever since the Civil war.

In Senate report No. 3790, third session, Fifty-eighth Congress, also in the report of Honorable John T. Heard, Missouri Claims Commissioner, January, 1883, and in the various reports of Adjutant-General George C. Bingham to the Legislature, December 31, 1876, will be found statements as to these claims.

The sources of my information for the particulars desired now are the stubs of the certificate books from which the war claims certificates of 1874 were issued, the records of the vouchers and proofs filed in Washington, the records of the presentation and allowance of claims by the commission, the very complete report of Adjutant-General George C. Bingham upon the frauds in connection with the
work of the commission, and such references to the subject as have been found in the reports of former Adjutant-Generals and of committees of Congress that have had the matter before them. All the original vouchers and proofs upon which these claims are based have been for more than thirty years on file in the office of the Auditor for the War Department in Washington.

Under the provisions of the act "to audit and adjust the war debt," above referred to, two Commissioners were appointed by the Governor, to act with the Adjutant-General, as chairman, in carrying out the work. From the first, however, the time of the Adjutant-General seems to have been given solely to the matters of the claims for service, while the other two members of the Commission appear to have had the work of auditing the claims for supplies furnished. The two classes of claims and the certificates issued upon the allowances under each can best be considered under the different heads of Supplies Claims and Service Claims.

SUPPLIES CLAIMS.

Colonel Clay Taylor and Colonel Abram W. Meyers were appointed by Governor Silas Woodson as members of the Commission, and these gentlemen audited and allowed all the claims for supplies. Their selection for the work seems to have been a very fortunate one, since in all of the reports and discussion of the frauds committed in the allowance of the service claims there nowhere appears a reflection upon the integrity of the two commissioners who audited those for supplies.

Under the act of the Legislature, the work of the commission was limited to two sessions, to be held during all of the months of May, June and September, 1874. The records in this office indicate that 13,747 claims on account of supplies furnished were filed. The time allowed for the work was entirely too short, and less than half the claims were acted upon. Four thousand five hundred and forty-two (4,542) claims were audited and allowed, amounting to nine hundred and sixty-seven thousand, eight hundred and seven dollars and two cents ($967,807.02). These claims were certified to the United States, and the vouchers and papers relating to them deposited in the office of the Auditor for the War Department. Based upon them, five thousand certificates, contained in five books of one thousand each, were issued by the Adjutant-General (and ex-officio Quartermaster-General), signed by him and by Governor Silas Woodson. A number of these certificates were canceled on account of errors, while in other cases two
or more certificates, each for part of the amount of the claim, appear to have been issued.

This was doubtless an accommodation to the claims attorney representing the claimant in the particular case. Such consideration appears to have actuated the officials of the Adjutant-General's office, sometimes even to the prejudice of rights of claimants.

During the past few months a great deal of work has been done in this office in classifying and indexing the records of this claims commission. The only work not completed is the comparison of the record of supplies certificates issued with the record of vouchers filed in Washington. The work will require some weeks, if undertaken, and will probably result in showing that some vouchers filed in Washington are not represented by certificates issued, while some certificates were issued and sold by the favored friends of the Adjutant-General, and have no voucher on file in Washington to give them a possible basis of value.

Whether such is the case or not, however, has no bearing upon the investigation in the Court of Claims. There the original vouchers examined by two commissioners, whose acts have not been questioned, may be passed upon. The justice of each claim can be determined from examination of those vouchers alone, and its payment should in no way depend upon errors in the certificate issued. The proof contained in those vouchers should be full and complete proof upon which the claim can be allowed and paid, or upon which it can probably be finally rejected. All evidence given the commissioners is included in the voucher. In many cases, doubtless, the claimants surrendered the receipts given them when their property was taken, and those receipts, the lack of which has prevented the filing of a claim in a further effort to secure payment, are included with the proof. It is hardly an act of justice to require such persons to present now, or again, evidence that has been in the possession of the United States for more than thirty years.

General George C. Bingham, who, as Adjutant-General of the State, made a thorough investigation of the matter of the allowance of the claims for service, states also of the supplies claims, that while no official examination was made of these as in the case of the service claims, he found in some case that favored attorneys represented a large number of claimants. There is no doubt that officials of the Adjutant-General's office did show preference to certain claim attorneys, and that in some cases other attorneys representing claimants did file claims through these favored few. This is hardly ground for questioning a just debt to a citizen of the State, who for more than forty years has failed to secure payment.
The following memorial to Congress by General Bingham, in an effort to secure action upon the supplies claims in 1876, indicates that he believed the vouchers on file in Washington contain every evidence required to prove or disprove the justice of every claim:

To the Honorable, the Senate and House of Representatives of the United States:

The undersigned, acting Quartermaster-General of Missouri, respectfully begs leave to represent to your honorable bodies that the Twenty-seventh General Assembly of Missouri, at its adjourned session, passed an act entitled "An act to audit and adjust the war debt of the State," approved March 19, 1874. That in pursuance of said act the Governor of the State appointed two persons, who, with the acting Quartermaster-General as ex-officio chairman, constituted a commission to examine, adjust and audit the claims of citizens, then on file in the Quartermaster-General's office, or such as should be filed therein, up to the first day of August, 1874, and known as irregular or mixed claims, arising out of the late war for the preservation of the Union. Upon the completion of the labors of said commission, on the 30th day of September, 1874, the allowance of the claims of the character above specified amounted, in the aggregate, to nine hundred and sixty-seven thousand eight hundred and seven dollars and two cents ($967,807.02). For this sum certificates of State indebtedness were issued to the claimants, which, by the terms of said act, were only to be paid by the State upon condition and to the extent that the claims for which they were issued were allowed by the Federal Government, and paid by said Government to the State of Missouri.

These claims thus audited and allowed by the State commission are exclusively for supplies furnished to the armed forces of the Union and State troops cooperating therewith, or for property taken for their use while they were actively engaged in suppressing the rebellion. The action of the State thus far in relation thereto has been mainly for the purpose of presenting them before the Federal authorities in such form as seemed most likely to secure from said authorities their final adjudication and settlement, according to their clearly ascertained merits.

No argument is deemed necessary to show that our Government should render proper compensation for the property of citizens used in supplying the necessities of armies engaged in its defense, for its obligation to do so is recognized alike in its organic law and its uniform practice. The act of July, 1861, to reimburse the States for expenses incurred by them in defense of the United States, and other similar enactments, looking not only to the reimbursement of states, but to the compensation of individual citizens for property taken to meet the demands of the public necessity, furnish a sufficient assurance that our Government needs neither enlightenment as to its obligations in this direction, nor a ready will to discharge them. It is under this assurance, thus created, that the claims of citizens of Missouri, above specified, and recently audited by the commission appointed for that purpose, are now filed in the office of the Third Auditor of the United States Treasury.

It may be proper to state that the reimbursement of Missouri, under the act of April 7, 1866, necessarily left a large amount of unpaid claims not then embraced in her account against the General Government, for the simple reason that there had not been sufficient time for their presentation with the proper evidence necessary to sustain them. Such, indeed, was the condition of Missouri during the period of our civil strife, that the demands made upon her citizens to meet the exigencies of war will never be estimated to their full extent. It is well known that large and populous districts within her borders were entirely desolated by Federal military orders, and that uncomputed amounts of grain and forage belonging to residents, driven from their homes by the imperious behests of martial rule, were committed to the flames to prevent their use in the support of the enemy.

A-G-2
In the frequent and hurried transit of Federal troops, their necessities, which knew no law, had but slight regard for the rights of property. Forage and supplies, whenever and wherever needed, were unhesitatingly seized, and often, through haste or design, no proper evidence of such seizure was left with the luckless parties made sufferers thereby. There can be no doubt but these claims of citizens of Missouri for supplies furnished and property taken for the use of troops employed in suppressing the rebellion, and which are now on file, as aforesaid, in the office of the Third Auditor of the Treasury, fall immeasurably short of their forced and voluntary contributions to the cause of the Union, and the actual indebtedness of the Government thereof. Such legislation, therefore, from your honorable bodies as may be deemed necessary to authorize their examination, and also their allowance and payment, so far as their justice shall be clearly established, is earnestly and confidently invoked.

Very respectfully,

G. C. BINGHAM,
Adjutant-General of Missouri.

Some of the confusion in the general understanding of the supplies claims is due to the act of the commissioners in giving further consideration to some of the claims filed, after their work under the act and within the time permitted had been completed. The claims so examined are not represented by vouchers filed in Washington, and will not, therefore, in any way complicate the work of the Court of Claims in passing upon the other claims.

The commissioners appear to have desired to secure justice to a number of persons whose claims could not be examined within the brief time allowed, and to have accordingly given further time to the examination of claims. A large number so examined are listed in this office as being just and honest claims. It appears to have been the intent to secure further legislation which would enable these additional claims to be presented for payment. The discovery of the frauds committed in the allowance of the service claims, however, seems to have operated against any such action, and, except a few persons who have secured relief through Congress, those citizens who had not been paid prior to 1874 for the supplies furnished to the Union cause have never been paid.

SERVICE CLAIMS.

Under the act "To audit and adjust the war debt of the State" the acting Paymaster-General (Adjutant-General) was, in sections ten to sixteen, instructed and limited as to the classes of unpaid service claims to be audited and allowed. He was with the greatest certainty of expression limited to the auditing and allowance of claims of officers and men "whose names appear as not paid on the record of unpaid claims on file in his office;" and in only one proviso of the act was he permitted to take up other claims. Under section fourteen of the act appears that provision: "Provided, however, that if any militia or-
ganization has rendered services during the war upon proper and
competent authority, but payment has been refused on account of
informality in the orders calling the organization into service, he is
authorized to audit and allow the accounts of said organization in
the same manner as they appeared on the record of unpaid claims."

Under the provisions of this act the duty of the Paymaster-Gen-
eral is plainly set out. He was to audit and allow the unpaid claims
of Missouri soldiers, as shown to be due and unpaid by the records in
his office. There was then and is now a record of hundreds of such claims
of soldiers who had rendered service in the Enrolled Missouri Militia,
the Provisional Enrolled Missouri Militia, the Provisional Companies
of Enrolled Missouri Militia (General Orders No. 107, 1864), and the
Provisional Companies of Missouri Militia (General Orders No. 3,
1865). These claims, which were clearly and accurately shown by the
records, both in the office of the Adjutant-General of Missouri and in
that of the Auditor for the War Department in Washington, were those
intended to be paid. And to cover a few cases, perhaps, authority was
given to audit the claims of a few organizations which were yet unpaid,
on account of some informality in the orders placing them in service.

No greater outrage could have been committed against the rights
of these unpaid soldiers than is characterized in the manner in which
the law was carried out. So far from seeking to find and pay the
soldiers whose claims were clearly proven by the records in this office,
there appears to have been done for them only what was required
when an individual soldier filed his own claim and compelled action
upon it, or an attorney did so for him.

The provision inserted in section fourteen was distorted to per-
mit the commission of the very greatest of frauds. Aided by a few
agents in different parts of the State, organizations which were until
that time unheard of in the records of this office were hunted up or im-
provised, and pay rolls for them made out, in some cases by the em-
ployees of the State. New services by organizations which really existed
but had been paid in full for every service rendered were attested by
fraudulent rolls and exploited in State certificates. Certificates were is-
sued upon forged rolls, in the names of persons who had made no
claims, and who never received the certificates issued. These certificates
were issued to certain agents and sold, many of them, to innocent pur-
chasers, and the money pocketed by those in the fraud. Even this seems
to have been too slow to suit the greed of those who profited by it,
and finally a large number of certificates were issued, based upon no
rolls whatever and sent into the same channel. So far, the records of
this office show the exact facts of the issue. But beyond what is shown
by the records it is known that there are in existence many certificates which were not issued from the official books whose stubs are on file here, although bearing the same numbers as other and sometimes just and honest certificates. There may be thousands of these, and there undoubtedly are hundreds.

This mass of fraud committed by servants of the State has been one cause of the prejudice against all these claims, whether honest or dishonest. There has never been a reason based upon these frauds, however, why the honest claims could not and should not have been examined and allowed. While it is probable that fraudulent service certificates were issued for many more dollars than were covered by honest ones, the sorting out of the honest claims has ever been a matter of the simplest investigation of records which are in both this office and the office of the Auditor for the War Department at Washington.

Nearly every valid claim is proved by the entries upon the original pay rolls made out years before the act of 1874 was passed. Every honest claim, based upon an error or omission in those rolls, contains in the voucher filed in 1874 either the proof of its justness or reason for its rejection.

The individual claims and rolls which were filed in the office of the Auditor for the War Department in Washington are one thousand three hundred and fifty-five (1,355) in number and aggregate in amount one million, four hundred and fourteen thousand, three hundred and twenty-five dollars and sixty-five cents ($1,414,325.65). Based upon these vouchers, there were issued from the certificate books, of which the stubs are now in the office, eight thousand five hundred and eighty-five (8,585) certificates, numbered from 1001 to 9585, and aggregating the sum of one million, seven hundred and thirty-one thousand and sixty dollars and fifteen cents ($1,731,060.15), or over three hundred thousand dollars more than is supported by vouchers filed. It is believed that the acting Paymaster-General secured the signature of Governor Woodson to every one of these certificates. It is charged that the Governor's signature was forged upon the additional certificates issued as duplicates of numbers already issued, which duplicates were made out in other names, for other services, and for amounts different from the originals, of which they were duplicates only in number and form.

In 1876, when these frauds were discovered, a very complete and thorough investigation was made by Adjutant-General George C. Bingham, whose report is the basis of this and every subsequent investigation that has been made of these claims. At that time the stubs of the books containing certificates 1 to 1000 and 8001 to 9000 were
missing from the office, and the certificates were reported by him as probably fraudulent in toto. From the remaining seven books he reported the issue of one million four hundred and eighteen thousand and forty-seven dollars and thirty-three cents ($1,418,047.33) in certificates. Since that time stub book number eight has been found, and while most of the certificates issued from it were and are fraudulent, their issue was no more irregular than issues from other books, and they were undoubtedly signed by Governor Woodson. Stub book number one has never been recovered, and it is not believed that any certificates were ever issued from it. Out of thirteen hundred vouchers filed in Washington, only five are not represented by certificates issued from books two to nine (see exhibit C). It may, therefore, be safely stated that there is no honest certificate for service issued bearing a number from 1 to 1000. The original stub book number one appears never to have been lawfully used, and the one from which certificates so numbered were issued was apparently of the same sort as those from which the duplicates of certificates of other numbers were issued.

"Exhibit A."

Vouchers in Washington consist of:

Company vouchers declared fraudulent by General Bingham's report, but of which a part are entitled to investigation................. $1,288,905 63
Company vouchers not reported on by General Bingham, which are entitled to investigation in justice to the U. S.................. 11,571 46
Six accounts duplicated among vouchers filed.......................... 327 64
Individual vouchers of Lt.-Col. Foster and Surgeon Chalfant, 77th E. M. M., reported by General Bingham as undoubtedly fraudulent and illegal ................................................................. 6,368 91
Individual vouchers filed covering service rendered, which are in the great majority of cases valid and in all cases entitled to fair investigation ............................................................... 107,152 01

Total of vouchers shown as filed in Washington by copy of official list in this office.......................... $1,414,325 65

Of the vouchers going to make up the total of those filed in Washington, there are six which appear to have been duplicated, and which are shown in Exhibit B. Only one of each of the six should be allowed if otherwise found just. No duplicate certificates were issued, however, except to John Adams. The claim of John Adams, which was duplicated, is among those listed by General Bingham as fraudulent. In this his report is in error. The amount represented by one of the duplicated vouchers is shown unpaid and due John Adams in the record of unpaid claims.
“Exhibit B.”

Claims in which duplicate vouchers were filed in Washington:

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
<th>Ctf.</th>
<th>Service rendered</th>
<th>No. of vouchers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sampson, Henry</td>
<td>3.08</td>
<td>7406</td>
<td>Co. K, 81 E. M. M</td>
<td>1010 &amp; 1133</td>
</tr>
<tr>
<td>Young, Wm.</td>
<td>46.11</td>
<td>9531</td>
<td>Co. E, 4 Prov.</td>
<td>1132 &amp; 1231</td>
</tr>
<tr>
<td>Bucher, Jesse</td>
<td>67.79</td>
<td>9467</td>
<td>Co. M, 2 Prov.</td>
<td>1231 &amp; 1258</td>
</tr>
<tr>
<td>Calhoun, George</td>
<td>86.37</td>
<td>1273</td>
<td>Co. D, 65 E. M. M</td>
<td>277 &amp; 1269</td>
</tr>
<tr>
<td>Shibley, David</td>
<td>6.04</td>
<td>7421</td>
<td>Co. E, 45 E. M. M</td>
<td>1136 &amp; 1025</td>
</tr>
<tr>
<td>Adams, John</td>
<td>118.28</td>
<td>7581</td>
<td>Co. D, 77 E. M. M</td>
<td>1105 &amp; 1134</td>
</tr>
</tbody>
</table>

Upon the duplicates of the vouchers in favor of the five first above named no certificates were issued, and, in addition, five other vouchers are filed which are not represented by certificates issued from the books, the stubs of which are in this office. These five are the only ones which could have been honestly issued in stub book 1 to 1000, which is missing.

“Exhibit C.”

Vouchers upon which no certificates were issued:

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
<th>Service rendered</th>
<th>No. of voucher</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sessenberry, Oscar</td>
<td>10.99</td>
<td>Co. H, 81 E. M. M</td>
<td>1000</td>
</tr>
<tr>
<td>Wright, Thomas J.</td>
<td>35.92</td>
<td>Co. B, 46 E. M. M</td>
<td>1135</td>
</tr>
<tr>
<td>Cross, John</td>
<td>10.00</td>
<td>Co. A, 26 E. M. M</td>
<td>1354</td>
</tr>
</tbody>
</table>

“Exhibit D.”

Consolidation of classes of claims going to make up total of certificates 1001 to 9585, which were all issued from regular certificate books:

Company vouchers declared fraudulent by General Bingham’s report, but of which a few are entitled to investigation ................................................. 1,288,905 63

Company vouchers not reported on by General Bingham, which are entitled to investigation in justice to U. S. .................................................. 11,571 46

Individual vouchers Lt.-Col. Foster and Surgeon Chalfant, 77th E. M. M., reported by General Bingham as undoubtedly fraudulent and illegal .................................................. 6,368 91

Issued in payment of companies for which no company rolls were filed as vouchers and which are necessarily illegal, even though the claims were just ........................................................................ 288,836 60

Duplicate issued to John Adams, Co. D, 77th E. M. M., of which one only appears to be due and legal................................................................. 118 25

Issued for services covered by individual vouchers on file in Washington, of which the greater part appear to be valid and due claimants ................................................................. 107,068 09
Issued for services and in part founded on actual amounts due and unpaid, but illegal because no vouchers were filed in Washington in support of the issue. Certificates were probably in nearly every case turned over to those who committed frauds, to be sold by them. 23,191

Total certificates issued bearing the signature of Governor Woodson. 1,731,060

The certificates issued for following list of companies are all declared in the report of General Bingham to be either fraudulent in toto or at least of illegal issue. A few are worthy of further investigation, however, for reasons stated in his report. The total amount is somewhat less than is given by General Bingham, because only companies are listed for which vouchers were filed in Washington. He included one or more companies in his list for which no such vouchers had been filed.

"Exhibit E."

Company vouchers declared fraudulent by Bingham’s report, but of which a few are entitled to investigation:

- Capt. Tuthill’s Company I, 38th E. M. M. 24,198
- Capt. Duncan’s Company, Atchison County, E. M. M. 38,293
- Capt. McGee’s Company 18,509
- Company C, 77th E. M. M. 40,878
- Co. A, 77th E. M. M. 35,361
- Capt. Rodewald’s Independent Co., Mounted Infantry 40,137
- Company F, 10th M. M. 871
- Capt. J. M. Gordon’s Company, Andrew Co., E. M. M. 23,184
- Capt. Tate’s Company, Nodaway Co., E. M. M. 21,517
- Capt. Manning’s Co., DeKalb Co., Batt. E. M. M. 15,651
- Capt. Rowland’s Co., DeKalb Co., Batt. E. M. M. 18,343
- Capt. Rowland’s Co., DeKalb Co., Batt. E. M. M. (2) 18,342
- Co. M, 31st E. M. M. 30,491
- Co. M, 81st E. M. M. 14,563
- Co. G, 77th E. M. M. 36,195
- Capt. Sherard’s Co., DeKalb Co., Batt. 19,397
- Co. I, 59th E. M. M. 14,633
- Capt. Anderson’s Citizens’ Guards, Johnson Co. 19,084
- Capt. Day’s Citizens’ Guards, Johnson County 8,868
- Capt. Ruker’s Co., Gentry County, E. M. M. 46,100
- Co. D, 58th E. M. M. 29,577
- Co. B, Holt Co. Batt. (No. 1) 31,519
- Captain Martin Wilson’s Co., Mercer Co., E. M. M. 67,484
- Capt. Wm. Burns’ Co., Harrison Co., E. M. M. 65,352
- Co. E, 35th E. M. M. 14,754
- Co. B, 65th E. M. M. 11,908
- Nodaway County, E. M. M. 12,418
- DeKalb County Battalion 16,101
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<th>Company/Co., Batt., County, E. M. M.</th>
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<td>Company E, Atchison County, E. M. M.</td>
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<td>Company G, 17th E. M. M.</td>
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<td>Co. A, Andrew County Batt.</td>
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<td>Holliway’s Co., Atchison County</td>
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<td>Company C, 17th E. M. M.</td>
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<td>Cartlidge’s Company (Col.)</td>
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<td>Washington Guards, Capt. Linder</td>
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<td>Independent Co., Adair County, E. M. M</td>
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<tr>
<td>Company B, Johnson County Citizens’ Guard</td>
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</table>

The following company rolls are not discussed by General Bingham in his report, and he makes no classification of them. None of the service certified in them is listed upon the record of unpaid claims in this office. It is possible that they were fairly audited and allowed under the provision in section fourteen of the act. The smallness of the accounts, compared with the known fraudulent rolls, might so indicate.

"Exhibit F."

Company vouchers not reported on by General Bingham which are entitled to investigation in justice to the United States:

| Captain Wm. R. Trapp’s Co., Detch. 88th E. M. M. | 4,046  |
| Captain Dysart’s Co., 88th E. M. M.              | 3,266  |
| Co. A, 86th E. M. M.                               | 402   |
| Co. B, 86th E. M. M.                               | 368   |
| Company C, 86th E. M. M.                          | 182   |
| Company H, 86th E. M. M.                          | 286   |
The following list of rolls, upon the service contained in which certificates were issued, are not on file in Washington. A number of them, which are gross frauds, are not to be found in this office. Others, however, notably those of the 33rd Enrolled Militia, are listed among the unpaid claims in this office. Since no vouchers whatever were filed in Washington in support of these claims, they cannot, of course, be included in the claim before the Court of Claims.

"Exhibit G."

Companies for which no rolls were filed as vouchers and which are necessarily illegally certified, even though the claim be just:

Andrew County, E. M. M........................................ 56,542 52
Co. B, 77th E. M. M........................................ 15,316 64
Company F, 60th E. M. M.................................... 51,860 16
Company A, Holt County Batt. (2nd)......................... 18,257 40
Company B, 4th Prov. E. M. M............................... 3,933 50
Company A, 33rd E. M. M.................................... 1,415 00
Field and Staff, 33rd E. M. M................................. 2,873 50
City Post Band.................................................. 7,834 09
Company I, 33rd E. M. M.................................... 404 85
Daviess County Ind. Company................................. 4,869 00
Company D, 33rd E. M. M.................................... 2,578 00
Company B, 33rd E. M. M.................................... 1,902 65
Wm. Nevill's Company......................................... 21,348 09
Company M, 82nd E. M. M................................... 34,400 94
Samuel M. Jones Company.................................. 56,542 52
E. C. Holmes' Company, E. M. M............................ 3,702 60
W. W. Lain's Company........................................ 1,761 85
Company A, 82nd E. M. M................................... 4,192 89 288,836 60

No exhibit can be made of the last class of certificates given in Exhibit D. When the classification of these claims was being made, some weeks ago, the need of such list was not anticipated, and the individual claims, amounting to $28,191.21, which were not represented by vouchers filed in Washington, were arranged in alphabetical order with the entire number represented by certificates issued. These claims will not enter into the investigation before the Court of Claims. They are not represented there by any vouchers. The fact whether they are fraudulent can only be determined by an examination for each person who holds one of them. They are in nearly every case for large amounts, and are in or have passed through the hands
of persons who purchased or otherwise obtained them from those who carried out the frauds in the service certificate issue.

It has been stated that justice to the soldiers whose claims are honest and represent but little more than one hundred thousand dollars has been delayed by a fear of assuming illegal claims which may be in the hands of those who purchased the certificates in good faith. But the fact, if a fact, that a million and a half dollars of illegal certificates are in the hands of innocent purchasers, and that an unknown number of additional bogus certificates are also outstanding, need not prevent the payment to the few hundred claimants whose claims are just, and easily audited, the amounts that have been due them for forty years.

In the following list of certificates are those issued for the companies listed in Exhibits E and G. All are illegally certified, either for the reasons stated in the report of General Bingham, or because of the fact that they are not represented by vouchers filed in Washington. The list does not, however, include any of the individual claims which lack vouchers to give them legality.

"Exhibit H."

Vouchers fraudulent or illegal for reasons stated in the report of General George C. Bingham, 1876, or for lack of vouchers filed in Washington in proof of them:

| 1-1000  | No record and probably fraudulent. |
| 1653-1753 | Tuthill's Company I, 38th E. M. M. |
| 1754-1837 | Duncan's Atchison County Co., E. M. M. |
| 1838-1929 | Andrew County Company, E. M. M. |
| 2001-2194 | McGee's Company, E. M. M. |
| 2195-2429 | Company C, 77th E. M. M. |
| 2430-2482 | Company B, 77th E. M. M. |
| 2483-2666 | Company A, 77th E. M. M. |
| 2667-2834 | Rodewald's Independent Co., Jackson County, E. M. M. |
| 2836-2853 | Rodewald's Independent Co., Jackson County, E. M. M. |
| 2854-2950 | Company F, 60th E. M. M. |
| 2951-2987 | Company F, 10th M. M. |
| 3001-3093 | Gordon's Company, Andrew County, E. M. M. |
| 3181-3306 | Company B, 77th E. M. M. |
| 3224-3320 | Captain Tate's Company, Nodaway County Battalion. |
| 3321-3420 | Manning's Company, DeKalb County Battalion. |
| 3421-3516 | Company A, Holt County Battalion. |
| 3517-3623 | Rowland's Co. A, DeKalb County Battalion, No. 1. |
| 3624-3720 | Rowland's Co. A, DeKalb County Battalion, No. 2. |
| 3721-3820 | Company M, 31st E. M. M. |
| 3821-3887 | Company M, 81st E. M. M. |
| 3888-3987 | Company G, 77th E. M. M. |
| 3988-4000 | Sherard's Company, DeKalb County Battalion. |
Company I, 59th E. M. M.
Anderson's Co. (Johnson County) Citizens' Guards.
Day's Co. (Johnson County) Citizens Guards.
Sherard's Co., DeKalb County Battalion.
Ruker's Company, Gentry County, E. M. M.
Company D, 58th E. M. M.
Company B, Holt County Battalion.
Wilson's Company, Mercer County, E. M. M.
Company G, 77th E. M. M.
Baker's Company, Daviess County, E. M. M.
Burns' Company, Harrison County, E. M. M.
Company E, 35th E. M. M.
Company B, 65th E. M. M.
Burns' Company, Harrison County, E. M. M.
Company E, 33rd E. M. M.
Nodaway County, E. M. M.
(Company B) DeKalb County Battalion.
Company E, Atchison County, E. M. M.
Company E, Andrew County, E. M. M.
Company A, Holt County Battalion.
Company A, Holt County Battalion.
Wells' Company, Henry County Citizens' Guard.
Company A, Holt County Battalion.
Company C, 82nd E. M. M.
Company F, 82nd E. M. M.
Company G, 82nd E. M. M.
Company C, 82nd E. M. M.
Company B, 4th Provisional E. M. M.
Company A, 33rd E. M. M.
Field and Staff, 33rd E. M. M.
Company B, Holt County Battalion.
Company A, Holt County Battalion.
City Post Band.
Company B, 17th E. M. M.
Company C, 82nd E. M. M.
Company F, 82nd E. M. M.
Clay County, E. M. M.
Clay County, E. M. M.
Company B, 88th E. M. M.
Company C, 82nd E. M. M.
Company G, 82nd E. M. M.
Company L, 82nd E. M. M.
Company C, 82nd E. M. M.
Company I, 33rd E. M. M.
Company "D," 33rd E. M. M.
Company B, 33rd E. M. M.
Company B, Holt County Battalion.
Anderson's Co. (Johnson Co.) C. G.
Company L, 82nd E. M. M.
Company H, 82nd E. M. M.
Company G, 82nd E. M. M.
Company F, 82nd E. M. M.
Company H, 82nd E. M. M.
7320 Company L, 82nd E. M. M.
7458-7496 Company L, 82nd E. M. M.
7497-7577 Company D, 81st E. M. M.
7578 Company H, 82nd E. M. M.
7579 Clay County, E. M. M.
7590-7591 Company H, 82nd E. M. M.
7592 Clay County, E. M. M.
7610-7684 Company D, 17th E. M. M.
7685-7789 Company B, DeKalb County, E. M. M.
7790-7891 Clay County, E. M. M.
7892-7905 Company C, 82nd E. M. M.
7906 Company F, 82nd E. M. M.
7907 Company C, 82nd E. M. M.
7908-7972 Company G, 17th E. M. M.
8001-8041 Company E, 17th E. M. M.
8042-8139 Company G, 88th E. M. M.
8140-8230 Company F, 17th E. M. M.
8231-8285 Company H, 17th E. M. M.
8286-8359 Company I, 17th E. M. M.
8372-8461 Company A, Andrew County Battalion.
8462-8512 Company A, 17th E. M. M.
8513-8597 Holloway's Company, Atchison Co., E. M. M.
8598-8659 Company C, 17th E. M. M.
8660-8719 Company K, 17th E. M. M.
8720-8722 Field and Staff, 17th E. M. M.
8723-8815 Cartledge's Company, E. M. M.
8819-8836 Nevill's Company, E. M. M.
8837, 8839 Company M, 82nd E. M. M.
8842, 8844 Company M, 82nd E. M. M.
8846, 8852 Company M, 82nd E. M. M.
8853, 8859 Company M, 82nd E. M. M.
8860, 8862 Company M, 82nd E. M. M.
8864, 8867 Company M, 82nd E. M. M.
8869, 8871 Company M, 82nd E. M. M.
8874, 8879 Company M, 82nd E. M. M.
8881, 8883 Company M, 82nd E. M. M.
8886, 8889 Company M, 82nd E. M. M.
8891, 8893 Company M, 82nd E. M. M.
8896, 8900 Company M, 82nd E. M. M.
8903-8904 Company M, 82nd E. M. M.
8906, 8910 Company M, 82nd E. M. M.
8912-8913 Company M, 82nd E. M. M.
8917, 8920 Company M, 82nd E. M. M.
8922, 8924 Company M, 82nd E. M. M.
8927-8928 Company M, 82nd E. M. M.
8932, 8935 Company M, 82nd E. M. M.
8938 Company M, 82nd E. M. M.
8939-9000 Jones' Company, E. M. M.
9003-9069 Washington Guards (Linder's Co.)
9070-9085 Company M, 82nd E. M. M.
9092-9100 Company M, 82nd E. M. M.
9123-9128 Company M, 82nd E. M. M.
9129-9181 Independent Adair County, E. M. M.
In the foregoing classification of these claims, I desire to state expressly that, as concerns the frauds and fraudulent certificates, the report is based entirely upon the report made by General George C. Bingham, whose investigation of the matter occurred immediately following the issue of the certificates. Some claims are reported by him as absolutely fraudulent, others as illegal, and in one or two cases as merely irregular. No investigation of these claims will be complete except one in which those few irregular claims, in which he found a basis of justice, are also investigated. This report is not a new investigation, but merely a careful compilation of all information that can be gathered, and a classification of the claims under it.

Very respectfully,

JAMES A. DEARMOND,
Adjutant-General.

HONORABLE HERBERT S. HADLEY,
Attorney-General.