Sir,

Treasury Department
Revenue Office Nov. 18. 1816.

I am favored with your letter of the 7th instant, accompanying an account of Winslow Lewis for fitting up several Light Houses, &c. for the Quarter terminating with the 30th of September 1816, by which it appears that he has been paid by you in the Quarter ending on that day the sum of 2.831.$\frac{25}{100}$ dollars.

As of the amount appropriated for the completion of Mr. Lewis's contract, only a balance of about 1.000 dollars remains unapplied, the allowance, by the accounting offices, of the last payment will depend on a future appropriation. This limitation will likewise apply to any further account of Mr. Lewis under his contract of March 26. 1812.

Indeed the propriety of the adjustment of these amounts under that contract appears to be very questionable, as by your letter to me of the 12.th of May last it appeared to have been fulfilled.

On referring to the contract, so far as it regards the fitting up the Light Houses with Mr. Lewis's improvements, I find that it only embraces existing Light Houses and such as should be built within two years from the 26.th of March 1812. The war having intervened, before the contract was completed, a suitable extension of time is proper on the account. Under this view, should no objection arise with the accounting officers of the Treasury, such expenses for fitting up the Light Houses with his improvements as shall be incurred may be charged to it until the 31.st of December ensuing. The contract will, consequently, so far as respects the fitting up the Light Houses, be then concluded.

There will then only remain the provisions incident to the supply of the wicks and tube glasses

wanted, and those incident to the repairs of the apparatus of Mr. Lewis.

With regard to the wicks & tube glasses you will be pleased to instruct Mr. Lewis to deliver them to the proper Superintendants or keepers of each Light House, and to obtain payment therefor from the Superintendant, giving him, in every case, his receipt, which will be considered as a necessary voucher in the settlement of the account of the Superintendant.

With regard to the repairs of his apparatus, all the cost attending it, arising either from materials, and their transportation, or from personal service is, agreeably to the contract, to be defrayed by Mr. Lewis, for which he is to receive the annual sum of five hundred dollars, which may be paid either at the Treasury or by you. If paid by you, you will take care not to charge it to his contract, but as a general contingent charge against the Light House establishment. It being, however, stipulated, in the contract, that in case of the destruction of the apparatus in any of the Light Houses by fire, or by other accident, or through the

fault or neglect of the keeper, the expense of repairing or providing new apparatus shall be borne by the United States, in such an occurrence, the work, if executed by Mr. Lewis, is to be paid for by the Superintendent, and charged by him in his general account of Expenditures.

In the case of the fitting up of new Light Houses with Mr. Lewis's improvements after the 31st of December next, the expense is also to be charged to the particular Light House so fitted up, and defrayed by the proper Superintendent.

It follows that, henceforth, no expenses other than those herein specially recognized as proper to be charged by Mr. Lewis, will be admissible in his accounts.

Should any such, as his visiting the Light Houses, be incurred, their allowance must depend on the Superintendent of the Light Houses, and be charged by him in his accounts.

From the accounts rendered by Mr. Lewis it is supposed that he must have on hand, unused, a consi-

durable quantity of materials, which, having been paid for by the United States, are their property, and for which Mr. Lewis should account. You will be pleased to have this object attended to on his rendering his closing account.

I am, very respectfully

Sam Lewis

Commissioner of the Revenue

Henry A. S. Dearborn Esq.

Supt. of Light Houses

Boston

Revenue Office

South Sea

FREE

Henry A. S. Dearborn Esq.

Superintendent of Light Houses

Boston

Mass.

U.S. Coast Survey
Boundary Service
Nov. 28, 1846
Louisiana