Collectors Office
District of Portland & Falmouth
Portland Nov 7 – 1851

Sir

I have the honor to acknowledge the receipt of Your letter of the 4th inst –

In the erection of the two new lanterns & lighting Apparatus, one on the Western Tower of Cape Elizabeth and one on Portland Light House, I expended $4917.92 which Amount, being paid after June last, will be charged in the 3d Quarters Account Ending 30 Sept last –. The items are as follows –

Aug't –	Paid Winslow Lewis for lighting Apparatus and dock work, for Western Tower, Cape Elizabeth	$2130
"	Paid Winslow Lewis for lighting Apparatus for Portland Light House – –	1650
"	" David Freeman for a new lantern & fittings, & repr. for Portland Light House	9100
"	" do " – " for iron railing – " – " – "	75
"	" " " " new deck – " – " – "	162.92
		$4917.92

Had this Amount been charged in My Account ending 30th June last, there would have been due me by the Account $11171.93 –

If payments in each Quarter are to be kept distinct

an apparent balance, cannot sometimes be well avoided —

I trust that the above explanation will be satisfactory and that I may receive a remittance of the balance of requisition —

I have the Honor to be
with much Respect
Yr Obt Servant
Luther Jewett
Collector

Hon. Stephen Pleasonton
Fifth Auditor of the Treasury
Washington —

Portland, Dec. 7, Nov. 7 '50

Luther Jewett, Collr. in reply to [illegible]
explaining that certain accts. at Portland & Cape
Elizabeth are not included in his acct. for [illegible]
Dr.

Collr. transmits explan. of Nov. 11/50