Treasury Department 17th Sptr 1803

Sir

I have the honour to acknowledge the receipt of your letters of the 7th & 8th inst.

The application of the marine society for erecting a beacon on the shoal called "Nick's Mate" and building a wall around the same should be made to Congress, as the general powers of this department extend no further than placing buoys on shoals where it may be requisite for the safety of the navigation; and erections or buildings of every description must be authorized by special acts of the Legislature.

The inconveniencies arising from the operation of the 12th section of the coasting act should also be removed by an amendment of the law; and to that subject I will turn my attention in order that it may be taken into consideration by the Legislature. In the mean while, although we may not dispense with the law, yet, in cases of penalties recoverable by prosecution, there is always a discretionary power with the collector to abstain from prosecuting

in cases where the safety of the revenue is not endangered, & where the omission of the duty enjoined by law on the masters or owners is not ascribable to their wilful neglect. This discretion, for the use of which the collector is solely responsible, should, however, be exercised with great caution, and in such manner as not to introduce, as has happened in some ports other than Boston, a general relaxation of the revenue system.

I have the honour to be
respectfully
Sir
Your obed.t Serv.t
Albert Gallatin

Benjamin Lincoln Esqr
Collector
Boston