The within referred to by the Collector respecting [illegible] seems to be a question involving principle. The objections of the Collector appear to be founded in justice if not law & to my mind morally right & just, but how far construction of law may be brought to bear in this case I am not advised. Therefore, with due deference, the question is respectfully submitted to the decision of the Honble. The Atty Genl.

Henry Smith
Secy of Treasury

The Atty Genl being absent the above is respectfully submitted to H E The President

Henry Smith
Secy of Tr