Referred to the Honorable the Secretary of the Treasury.

It is the opinion of the acting 2nd Auditor that this claim cannot be allowed, the emoluments having been already paid for the same time as acting Secretary of the Navy. The former Attorney General Mr. Grayson gave it as his opinion that a person has a right to be paid, when he does the duty of two offices, which it has always been in different Departments. This is the first claim that has been made for payment for doing the duty of two offices in the same Department.

B. Miller
acting 2nd Auditor

I am of opinion that claim should be allowed - for reasons, see accompanying letter from Atty. [illegible] views accord[illegible]