

MATHER AND GLOVER.

FEBRUARY 23, 1855.—Laid upon the table, and ordered to be printed.

MR. J. J. TAYLOR, from the Committee on Foreign Affairs, made the following

REPORT.

*The Committee on Foreign Affairs, to whom was referred the petition of Thomas W. Mather and William R. Glover for relief, have had the same under consideration, and respectfully report:*

That it is not easy to see what relief the petitioners supposed themselves entitled to at the hands of Congress upon the facts presented. The substance of these facts is, that during the war with Mexico, and while parts of that country were in the occupation of the forces of the United States, the petitioners imported goods to a large amount thereinto, and paid duties to the American authorities, and that they had large stocks on hand at the time of the treaty of peace. That in May, 1850, certain of their merchandise and other valuables, such as wagons, teams, &c., and including \$55,000 in specie, "were forcibly taken possession of by the officials of Mexico," and declared confiscated to the Mexican government. That the petitioners appealed to the legal tribunals, which appeals, after the usual vicissitudes of litigation, resulted in a judgment for the petitioners, which they have, unfortunately, never been able to collect or enforce.

Under these circumstances an appeal is made to Congress for "sympathy and prompt attention," but for no more specific relief. Your committee infer, however, that the petitioners claim, besides "sympathy and prompt attention," something more substantial; perhaps the refunding of duties. But to this your committee think they are not entitled, for the following reasons: The property was not seized till May, 1850, two years after the treaty of peace. In the mean time the petitioners seem to have been carrying on an active trade of some sort in Mexico, and to have been disposing of the goods they had imported into that country. Whether they were still importing goods or not, after the treaty of peace, does not distinctly appear; though the fair inference is that they were, because they complain that by the seizure "their business was broken up, and their credit in New York prostrated." They ought certainly to have told us in their petition whether any, and how much, if any, of the property seized was imported before, and how much after, the treaty of Guadalupe; on how much they have paid duties to the United States, and on how much, if at

all, to Mexico. And not having done so, the inference is, that the goods seized paid no duties to the United States. They were bound to make out their case affirmatively.

Again, it is not questioned that whatever duties they had paid to the United States, they had been rightfully required to pay. After the treaty they had had ample time, according to their own statement, to convert their property and to remit it to this country before it was seized. A large proportion, if not the whole, had been converted. The probability is, little, if any, of the identical property on which the duties had been paid, remained. If duties are to be refunded after such a lapse of time before seizure, and without even an assertion that the property seized was the property on which the duties were paid, because those who paid them have in some way suffered an eventual loss, it is difficult to fix any limit to the refunding of duties.

Again, the tribunals of Mexico gave the petitioners all the redress in their power. They gave them a judgment for their property, or the value of it. But the property was gone, and the judgment could not be enforced or collected. It certainly will hardly be pretended that the United States, by collecting duties on goods to that extent, guaranty the solvency of those to whom they may be afterwards sold, or even of those who may illegally seize them.

The committee express no opinion upon the validity of the claim of these petitioners for redress upon the government of Mexico; but leave that question where it belongs, to the executive branch of the government. But they are totally unable to see that the petition presents any ground for a claim against our own government, and beg leave to be discharged from the further consideration thereof.