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CHAP. 777.—An act for the relief of Alexander K. Shepard. July 19, 1886.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and is hereby, authorized and required to pay to Alexander K. Shepard, of Tuscaloosa, Alabama, the sum of fourteen thousand four hundred and fifty-eight dollars and four cents, out of any money in the Treasury not otherwise appropriated. Alexander K. Shepard. Payment to.

Approved, July 19, 1886.

CHAP. 783.—An act for the relief of Richard C. Ridgway and others. July 26, 1886.

Whereas from the time bonded warehouses were first established until April fourteenth, eighteen hundred and sixty-nine, the law had been uniformly construed and administered to allow for loss by leakage on spirits distilled prior to July twentieth, eighteen hundred and sixty-eight, while in warehouse; and Preamble.

Whereas it was the uniform practice and in accordance with the rules and regulations of the Commissioner of Internal Revenue, approved by the Secretary of the Treasury, to collect internal-revenue taxes upon only so much of the spirits distilled prior to July twentieth, eighteen hundred and sixty-eight, as were actually withdrawn from warehouse, under which established regulations large quantities of spirits were bought and sold while in bond; and

Whereas in a few exceptional cases taxes were also collected on that portion of such spirits which was lost by leakage while remaining in warehouse: Therefore,

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, required to pay, out of any money in the Treasury not otherwise appropriated, to the following-named persons, of the city of Philadelphia, Pennsylvania, or their legal representatives, respectively, such amounts as shall be shown, to the satisfaction of the Commissioner of Internal Revenue, to have been paid by them as tax on distilled spirits in excess of the quantity withdrawn by them from warehouse: *Provided*, That the amount paid to each shall not exceed the sum hereinafter stated, that is to say: Payment to persons named for taxes collected on distilled spirits in excess of quantity withdrawn from warehouse. *Proviso.* Limitation.

To Richard C. Ridgway, eight thousand one hundred and sixty-three dollars and forty-eight cents.

To H. and A. C. Van Beil, one thousand six hundred and one dollars and forty-two cents.

To John Stewart, two hundred and forty-one dollars and seventy-eight cents.

To Walden, Koehn and Company, seven hundred and forty-eight dollars and twelve cents.

To Henry Wallace and Company, two thousand nine hundred and eighty-four dollars and seventy-two cents.

To Boyle and McManus, three hundred and eighty dollars and thirty-four cents.

To Samuel Macky, one hundred and two dollars and forty-eight cents.

To Robert Steel, two thousand and fifty-one dollars and thirty-nine cents.

To Lang and Bernheimer, five hundred dollars and eighty-one cents.

To G. H. Vandike and Company, three hundred and seventy-two dollars and twenty cents.

To Hugh W. Catherwood, administrator of the estate of A. J. Catherwood, deceased, eight hundred and eighty-six dollars and fifty-nine cents.

To H. and H. W. Catherwood, four thousand six hundred and fifty-six dollars and seventy-three cents.