

GARNEAU *v.* DOZIER.

For the purposes of an appeal to, or a writ of error from, this court, the transcript of the record is sufficiently authenticated, if it be sealed with the seal of the court below, and signed by the deputy clerk thereof in the name of and for his principal.

MOTION to dismiss an appeal from the Circuit Court of the United States for the Eastern District of Missouri.

This is an appeal taken by Garneau from a decree rendered in favor of the defendants below, partners doing business under the firm name of Dozier, Weyl, & Co. The authentication of the transcript of the record filed here is as follows:—

“ UNITED STATES OF AMERICA,
EASTERN DISTRICT OF MISSOURI, *ss.* } ”

“ I, M. M. Price, clerk of the Circuit Court of the United States in and for the Eastern District of Missouri, do hereby certify the writing hereto attached to be a true transcript of the record, proceedings, and exhibits in case No. 560 of Joseph F. Garneau, plaintiff, against Dozier, Weyl, & Co., defendants, as fully as the same remain on file and of record in said case in my office.

“ In witness whereof I hereunto subscribe my name and affix the seal of said court, at office in the city of St. Louis, in said district, this seventeenth day of July, in the year of our Lord eighteen hundred and seventy-seven.

[SEAL.]

“ M. M. PRICE,

“ *Clerk of said Court.*

“ By T. L. CRAWFORD,

“ *Deputy.*”

Mr. Edward Boyd in support of the motion.

Mr. Robert H. Parkinson, contra.

MR. CHIEF JUSTICE WAITE delivered the opinion of the court.

Since the act of June 8, 1872 (17 Stat. 330), Rev. Stat. 558, 624, 678, authorizing the appointment of deputies of the clerks of the courts of the United States, a transcript of the record is sufficiently authenticated for the purposes of an appeal or a writ of error to this court, if it is signed by the deputy in the

name of and for the clerk of the court from which the appeal comes, or to which the writ of error is directed, and sealed with the seal of that court. The transcript sent up in this case comes within this rule.

Motion denied.

SOULE *v.* UNITED STATES.

Debt on the bond of a collector of internal revenue, bearing date Jan. 12, 1867.

Held, 1. That the audit of his accounts was the duty of the First Auditor. 2. That the settlement of them, as the same appears by the transcript from the books of the Treasury Department, duly certified and authenticated, is *prima facie* evidence of the balance thereby shown, and it is competent for the accounting officer to correct mistakes and restate the balance. 3. That the sureties are liable for the gauger's fees received by the collector. 4. Where a bond given by the latter is objectionable in point of form, the direction of the Commissioner of Internal Revenue to execute a new one must be considered as that of the Secretary of the Treasury, and the bond given in compliance therewith cannot be considered as having been extorted from the collector and his sureties contrary to the statute.

ERROR to the Circuit Court of the United States for the District of California.

This was an action by the United States on the bond executed by Soule as collector of internal revenue for the first collection district of the State of California, and his sureties, bearing date Jan. 12, 1867, and conditioned according to law. There was a judgment in favor of the United States. The defendants sued out this writ of error.

The assignment of errors and the facts are set forth in the opinion of the court.

Mr. W. W. Morrow for the plaintiffs in error.

The Solicitor-General for the United States.

MR. JUSTICE CLIFFORD delivered the opinion of the court.

Internal-revenue collectors are required, before entering upon the duties of their office, to execute a bond for such amount as shall be prescribed by the commissioner, under the direction of the secretary, with not less than five sureties, conditioned that