

(1) Number of pages 22

(2) Date of repair 15.6.39

(3) Initials of the Referencer 8

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.

195

Press
Mis.

Dated

10-3-1862

21-24

22/23

Not to be folded or roughly handled

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15.6.39

*Proceedings of the Madras Government, Financial Department,
10th March 1862.*

Read the following papers:—

No. 21. From JOHN MILLER, Esq., Acting Government Solicitor, Madras; to the Honorable T. PYCROFT, Esq., Chief Secretary to Government, Madras, dated 15th February 1862, No. 98.

With reference to the Proceedings of Government noted in the margin, I have the honor to state that I submitted those Proceedings for the consideration of the Advocate General and have also conferred with him thereon, and I now send you a copy of his opinion, and a copy of the observations I laid before him.

COPY—OBSERVATIONS.

The expenses of obtaining Letters of Administration do *not*, as the Order of Government seems to infer, depend upon the amount of Assets to be realised. The expense of obtaining Administration to an Estate of 1,000 Rupees value is the same as if the Estate to be administered was worth 5 or 10 lacs of Rupees, and it is submitted that the expenses are lighter in this country than they are at home, where Stamps and duty are chargeable upon all Probates and Administrations.

If Mrs. Wilkins does not choose to incur the expense of administering to her husband's Estate the Administrator General could be put in motion at a trifling expense, about 25 or 30 Rupees. But in that event Mrs. Wilkins would find that that Officer would also deduct his commission out of the Estate.

A Bill of Costs for obtaining Letters of Administration is herewith sent. The Government Solicitor has detained this reference with a view of obtaining an actual Bill shewing the amount of expenses of an Administration. Of course the amount is not the same in *all* cases, as the length of the petition, sometimes with a Will annexed, and other circumstances attending each case affect the sum total of the Bill of Costs. The Bill sent however is a fair average, and had Mrs. Wilkins applied for Administration she would have had to pay about this sum.

The Government Solicitor does not consider that any alteration can at present be made to reduce the expenses of administering to Estates of small value.

The expenses which have to be incurred, are incurred in the Offices of the Proctor, the Master, the Registrar, the Sheriff, the Judge's Clerk, and Commissioner and the Sealer.

An ad valorem duty might meet with approval, for what the Proctor would lose in small Estates would be made up to him by the larger Estates. But so long as the Officers of the Court are paid by fees and not by salaries, it would be difficult, *almost impossible*, to fix a fair ad valorem charge for *each* Officer of Court.

11th February 1862.

COPY—OPINION.

The Government Solicitor has sent me the preceding remarks along with a copy of a Bill of Costs for obtaining Administration, with reference to the observations of Government, in their Order No. 80, Financial Department, dated 31st January 1862.

I quite agree in the remark that, at first sight Rupees 243-14, the amount of the Bill now before me, seems a large sum to pay for obtaining Administration to an Estate of Rupees 1,300— but the cost would be only the same, if the Estate were ten or a hundred times larger, and this is not the only tax that presses more severely upon small than upon large Estates.

As long as the Law requires an application to the Court, the forms, which experience here and in England has induced the Court to prescribe as necessary, must be conformed to; these forms require the employment of various Officers besides the Proctor, such as the Master, the Registrar, the Sealer, the Judge's Clerk, and the Sheriff, and these Officers according to the present system are paid wholly by fees.

*Proceedings of the Madras Government, Financial Department,
10th March 1862.*

If Government were to put them all upon salaries, there would be no objection to reducing or abolishing these fees; but I know that when the Supreme Government put the Officers of the Supreme Court at Calcutta upon salaries, and took the fees to themselves, the Chief Justice Sir Lawrence Peel recorded a Minute that he and his colleagues never could get even an answer from Government, much less their consent, to any proposal of the Court to reduce the fees for the relief of the Suitors.

The Proctor, for 52 steps required of him by the existing rules, including drawing and engrossing petition, various advertisements, and oath receives but Rupees 121-12 (unless the client wishes a Bill of Costs taxed, which adds Rupees 10-4 more) and for all the work done Rupees 121-12 certainly does not seem to me excessive; the Master receives Rupees 45; the Registrar Rupees 53; the Sealer Rupees 3-8-0; the Commissioner Rupees 5-12-0; the Judge's Clerk Rupees 2-8, and the Sheriff Rupees 3-4; and the Government Gazette Press Rupees 9-2 for advertisements, and so long as these Officers are paid by fees, it will probably not be easy to reduce those now in force.

The aggregate of these charges does, in a small Estate, form a large per-centage than I could wish; but though the Proctors and Officers of Court would I doubt not gladly consent to a change (which however it might not be easy to work) that should diminish the charge upon small Estates, by increasing it on large Estates, those interested in the latter would probably not view such a change with very friendly feelings. Yet without such a change, or putting the Officers of the Court upon salaries (which, I have shown worked no benefit to the Suitors in Calcutta, though it brought in large gains to Government) I confess I do not see any way to a reduction of the present charges.

All Bills are unpopular, and Lawyers proverbially so; but after all, even Lawyers must live by their profession as well as other men. The Proctor's Bill of Rupees 121-12 is really the only Lawyer's Bill in the present case, and considering the expense of a professional education, the cost of living in this country, and the numerous acts required to be done, entailing an Establishment of Clerks for this and similar matters, Rupees 121-12 does not appear to me to be excessive.

(Signed) T. SYDNEY SMYTH,
Advocate General.

February 15th, 1862.

(True Copy.)

(Signed) JOHN MILLER,
Acting Govt. Solicitor.

No. 22. From JOHN MILLER, Esq., Acting Government Solicitor, Madras; to the Honorable T. PYCROFT, Esq., Chief Secretary to Government, Madras, dated 18th February 1862, No. 100.

In continuation of my letter to Government of the 15th instant, No. 98, I have the honor to forward herewith a copy of a letter I have just received from the Advocate General and of the Extract therein referred to.

From T. SYDNEY SMYTH, Esq., Advocate General; to the Acting Government Solicitor, dated Madras, 17th February 1862.

I have the honor now to forward, for transmission to Government along with my opinion respecting the cost of Administration to small Estates, an Extract from the Minute of Sir Lawrence Peel, Chief Justice of Calcutta, which I then referred to.

The Minute is dated 13th February 1844, so that the period which had then elapsed since the Judges' letter of September 1842 which he refers to was 18 months, during which the Supreme Government would return no answer to the Judges' request "that the Government should permit the reduction of some part of the Fees of Court of which the Government are now the recipients."

*Proceedings of the Madras Government, Financial Department,
10th March 1862.*

EXTRACT.

"The reduction effected upon his appointment was to the extent of Company's Rupees 9,000 per annum. This is the only instance in which any vacancy has occurred since the date of the letter of September 1842, and although the Judges then effected a less reduction than they had hoped to do when they addressed that letter to the Government, it must not thence be inferred that their desire to effect all practicable reductions of the cost of the Establishment at the earliest period has suffered any abatement. The Judges have made no further effort to reduce the fees of Court in consequence of the letter referred to not having been replied to by the Government. They are not officially acquainted with the views of the Government relative to the proposal that the Government should permit the reduction of some part of the fees of Court of which the Government are now the recipients."

(True Copy.)

(Signed) JOHN MILLER,
Acting Government Solicitor.

No. 23. From JOHN MILLER, Esq., Acting Government Solicitor, Madras; to the Honorable T. PYCROFT, Esq., Chief Secretary to Government, Madras, dated 22nd February 1862, No. 110.

1. I have the honor to acknowledge your Official Memorandum of yesterday's date, No. 72, Financial Department.

2. I send you a copy of the Bill of Costs of obtaining the grant of Letters of Administration from the Supreme Court at Madras, referred to in my letter of the 18th instant, No. 100.

3. When writing that letter I was under the impression that 25 or 30 Rupees would cover the Administrator General's costs of obtaining Administration, but you will observe from the enclosed Memorandum of particulars which I have obtained from the Administrator General that they slightly exceed that sum. Where there is a Will to be annexed to the Letters of Administration the costs are further increased according to the length of the Will.

4. I learn that in addition to these charges, Estates have, before they are closed, to bear the charges of filing an Inventory and Account Current and the fees of the audit.

5. Inventories and Accounts Current are not ordinarily filed in cases where private individuals take out Letters of Administration.

6. The Government will notice however that the Administrator General's costs of obtaining Letters of Administration are very considerably under the amount leviable when private individuals apply to the Court for the grant of Administration, the reason of this is that the petition and other papers and process required in the matter are generally prepared by the Administrator General himself who performs the work of a Proctor and renders his services as such gratuitously to the Estates.

No. 24. ORDER THEREON, 10th March 1862, No. 195.

The above letters and their enclosures relate to the heavy charge of administering to Estates of small value. The question attracted the notice of Government in consequence of the statement made in Mr. Miller's letter of the 11th January 1862, paragraph 6, that the cost of obtaining Letters of Administration to an Estate of Rupees 1,314 would be about Rupees 250.

2. The Government are not now prepared to pursue the subject. They resolve however to inform Mrs. Wilkins, in reference to her application of the 27th November last, that in the event of her late husband's Estate being administered to by the Administrator General, the expense would probably not exceed 40 or 45 Rupees, besides commission at 5 per cent. on the value of the property administered.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. F. Cartledge.

Copy Observations.

The expenses of obtaining Letters of Administration do not as the Order of Government seems to infer, depend upon the amount of assets to be realized. The expense of obtaining Administration to an Estate of 1000 Rupees value is the same as if the Estate to be administered was worth 5 or 10 Lacs of Rupees, and it is submitted that the expenses are lighter in this Country than they are at home, where Stamps and duty are chargeable upon all Probates and Administrations.

If Mrs. Withins does not choose to incur the expense of administering to her late husband's Estate the Administrator General could be put in motion at a trifling expense, about 25 or 30 Rupees. But in that event Mrs. Withins would find that that Officer would also deduct his Commission out of the Estate.

A Bill of Costs for obtaining Letters of Administration is herewith sent. The Government Solicitor has detained this reference with a view of obtaining an actual Bill showing the amount of expenses of an administration. Of course the amount is not the same in all cases, as the length of the Petition, sometimes with a Will annexed, and other circumstances attending each Case affect the sum total of the Bill of Costs. The Bill sent however is a fair average, and had Mrs. Withins applied for administration she would have had to pay about this sum.

The Government Solicitor does not consider that any alteration can at present be made to reduce the expenses of administering to Estates of small value.

The

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30
95

The expenses which have to be incurred, are incurred in the offices of the Proctor, the Master, the Registrar, the Sheriff, the Judges' Clerk and Commissioner and the Sealer.

An ad valorem duty might meet with approval, for what the Proctor would lose in small Estates would be made up to him by the larger Estates. But so long as the Officers of the Court are paid by fees and not by Salaries, it would be difficult, almost impossible to fix a fair ad valorem charge for each Officer of Court.

11th February 1862.

Copy Opinion.

The Government Solicitor has sent me the preceding remarks along with a Copy of a Bill of Costs for obtaining administration, with reference to the observations of Government, in their Order of 8th Decr, Financial Department, dated 31st January 1862.

I quite agree in the remark that, at first sight, Rs. 243. 14. 0 the amount of the Bill now before me, seems a large sum to pay for obtaining administration to an Estate of Rs. 1300 — but the cost would be only the same, if the Estate were ten or a hundred times larger and this is not the only tax that presses more severely upon small than upon large Estates.

As long as the Law requires an application to the Court, the forms, which experience here and in England has induced the Court to prescribe as necessary, must be conformed to; these forms require the employment of various Officers besides the Proctor, such as the Master, the Registrar, the Sealer, the Judges

37
Judges' Clerk, and the Sheriff, and these Officers according to the present system are paid wholly by Fees.

If Government were to put them all upon Salaries, there would be no objection to reducing or abolishing these fees; but I know that when the Supreme Government put the Officers of the Supreme Court at Calcutta upon Salaries, and took the fees to themselves, the Chief Justice Sir Lawrence Pal recorded a Minute that he and his Colleagues never could get even an answer from Government, much less their consent, to any proposals of the Court to reduce the fees for the relief of the debtors.

The Proctor for 52 steps required of him by the existing Rules, including drawing and ingrossing Petition, various advertisements, and Oath receives but Rupees 121. 12. 0 (unless the Client wishes a Bill of Costs taxed, which adds Rupees 10. 4. 0 more) and for all the work done Rupees 121. 12. 0 certainly does not seem to me excessive. The Master receives Rupees 15, the Registrar Rupees 53; the Sealer Rupees 3. 8. 0; the Commissioner Rupees 5. 12. 0; the Judges' Clerk Rupees 2. 8. 0 and the Sheriff Rupees 3. 4. 0 and the Government Gazette Press Rupees 9. 2. 0 for advertisements, and so long as these Officers are paid by Fees, it will probably not be easy to reduce those now in force.

The aggregate of these charges does, in a small Estate, form a larger per centage than I could wish but though the Proctors and Officers of Court would I doubt not gladly consent to a change (which however it might not be easy to work) that should diminish the charge upon small Estates, by increasing it on large Estates, those interested in the latter would probably not view such a change with very friendly feelings.

Yet

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Yet without such a change, or putting the Officers of the
Court upon Salaries (which I have shown would not
benefit to the Suits in Calcutta, though it brought
in large gains to Government) I confess I do not see any
way to a reduction of the present charges.

All Bills are unpopular, and Lawyers
proverbially so; but after all, even Lawyers must live
by their profession as well as other men. The Practor's
Bill of Rupees 121. 12. 0 is really the only Lawyers Bill
in the present case, and considering the expense of a
professional education, the cost of living in this Country,
and the numerous acts required to be done, entailing an
Establishment of Clerks for this and similar matters,
Rupees 121. 12. 0 does not appear to me to be excessive.

Signed J. Sydney Smyth
Atty. General.

February 15th 1862.

/ True Copy /

Wm. Miller

Atty. Gen. Secy

N^o 98.

Madras, February 15th, 1862.

From John Miller Esq^r
Actg. Government Solicitor - Madras.
To The Honorable J. Pyeroff Esq^r
Chief Secretary to Government
Madras.

Sir,

With reference to the Proceedings of Government
noted in the margin, I have the honor to state that I
submitted those Proceedings for the consideration of
Dated 31st January 1862 N^o 80, the Advocate General and have
Financial Department — I also conferred with him thereon, and
I now send you a Copy of his Opinion, and a Copy
of the Observations I laid before him.

I have the honor to be,

Sir,

Your most Obedient Servant
John Miller
Actg. Gov. Secy.

Re
The Administration of the
of the said matter, according
to the Rules.

(Copy)
Advocate General's Opinion
Dated 12-98

From
The Actg. Gov. Secy.
To the Chief Secretary to Govt.
Madras.

Dated 15th February 1862.

File 1622
N^o 146

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Supreme Court House,
Madras, 17th February 1862

Thoreau

The Advocate General

He

The Acting Government Solicitor

I have the honor now to forward for transmission to Government along with my opinion respecting the Cost of Administration to Small Estates an Extract from the Minute of Sir Laurence Peel, Chief Justice of Calcutta, which I have referred to.

The Minister is dated 13th February 1844 so that the period which had then elapsed since the Budget letter of September 1842 which he refers to was 18 months during which the African Government would return no answer to the Budget's request that the Government should permit the reduction of some part of the Fees of Court of which the Government are now the recipients.

I have the honor to be,

24

Dear Sir
 Your most Obedt. Servant,
 Henry L. Sydney Smyth.
 Advocate General.

Ch. Luet.

"The reduction effected upon his appointment
"was to the extent of Company's Rupees 9000 per
"annum. This is the only instance in which any

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Final 1962 Budget

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7.
I concur with reference to the
proceedings of Government
and will Department No 80
31st January 1862. Cf. my
Memorandum laid before the
British General, and his
opinion as to the institution
of Estates of Councils in two

"vacancy has occurred since the date of the letter of
"September 1842, and although the Judges then
"effected a less reduction than they had hoped to
"do when they addressed that Letter to the Govern-
"ment, it must not thence be inferred that their
"desire to effect all practicable reductions of the
"cost of the Establishment at the earliest period
"has suffered any abatement. The Judges have
"made no further effort to reduce the Fees of Court
"in consequence of the Letter referred to not having
"been replied to by the Government. They are not
"officially acquainted with the views of the Govern-
"ment relative to the proposal that the Government
"should permit the reduction of some part of the
"Fees of Court of which the Government are now
"the recipients."

True Copy/
G. M. Miller.
Atty. Gen. Sol. B.

N^o 100.

From Madras, February 18th 1862.
John Miller Esq^{re}
Actg. Government Solicitor - Madras.
To The Honorable T. Pycroft Esq^{re}
Chief Secretary to Government
Madras.

Sir,
In continuation of my letter to Government
of the 15th Instant at 98, I have the honor to
forward herewith a copy of a letter I have just
received from The Advocate General and of the
Extract therein referred to.

I have the honor to be,

Sir,
Your most Obedient Servant
John Miller
Actg. Gov. Solr.

(Enclosed)
No 100.

to Mr. Pycroft
to Government
to forward to
to Mr. Pycroft

to Mr. Pycroft

to Mr. Pycroft

31	Attending for certificate when ready	1	4
	do bespeaking the production of the original Petition before Judge in chambers on the hearing of the application for the grant of Letters	1	4
	do Judge in chambers applying for an order that Letters of administration pass the seal and since was granted	3	8
	do filing Registrar's certificate	1	4
	do bespeaking Judge's order	1	4
Feb 2	do for same when ready	1	4
	Copy of ordering part of order fol 2	1	8
	Attending serving same on the Master	1	4
	do filing the original order with Registrar	1	4
3	do obtaining the names of your sureties and to make appointment for their attending to give security	3	8
	do bespeaking master's warrant for Registrar to produce petition	1	4
	Copy and Service of Warrant on Registrar	2	"
	Attending bespeaking Master's warrant for you & your sureties to attend and give security	1	4
	Copy and Service of warrant on you	2	"
	Copy and Service of warrant on	2	"
	Copy and Service of warrant on	2	"
	Attending bespeaking Administration Bond	1	4
	do for same when ready and attending Master therewith	1	4
4	do Warrant when the proposed sureties were allowed and Bond executed	3	8
	do bespeaking Master's certificate	1	4
	do for same when ready	1	4
5	do filing same with Registrar	1	4
	do filing administration Bond	1	4
	Drawing Oath of administrator fol 2	3	"
	Engrossing	1	8
		91	- 0

Feb 5	Attending reading over same to you and obtaining your signature thereto	3	8
	do you to the Commissioner to get you sworn thereto	1	4
	do filing Oath	1	4
	do bespeaking Letters of administration	1	4
	do for same when ready	1	4
	do getting same sealed	1	4
	Drawing advertisement of the grant of Letters and fair Copy	3	8
	Attending at the Fort St George Gazette Office therewith for insertion	3	8
	do you with Letters of Administration	3	8
	Drawing Bill of Costs and Copy fol 10	10	"
	Attending leaving same for taxation and bespeaking Warrant	1	4
	Copy and Service of warrant on you	2	"
	Affidavit of Service of warrant and attendances	3	8
	Attending taxation	3	8
		132	- 0

Paid Commissioner for swearing you to the truth of your Petition	1	4
" do for marking 2 Exhibits	2	8
" Registrar for filing Petition	2	"
" do for filing 1 Exhibit annexed	"	8
" do do Exemplification	2	"
" do for General Citation	2	"
" Sealer for sealing same	1	8
" Sheriff for executing same and for return	3	4
" Publisher of Fort St George Gazette for publishing advertisement of application for administration	4	14
" Registrar for filing General Citation	2	"
" do for search if citation returned	2	"
" do for Certificate of the issue and return of the Citation usual advertisement published, and no Caveat filed fol 5	5	"

Paid Registrar for secure to produce the Original
 Petition in Chambers on the hearing of the
 Motion _____ 2-
 " do for filing Certificate _____ 2-
 " Judge Clerk for order that Letters of
 administration pass the seal _____ 2-8
 " Master for receiving and marking
 Copy order to take security _____ 1-
 " Registrar for filing Judge's order _____ 2-
 " Master for warrant for the Registrar to
 produce the Original petition before
 him _____ 2-
 " do for Warrant for you and your Sureties
 to attend and give security _____ 2-
 " Registrar for administrative Bond _____ 2-
 " do for attending with the Original
 Petition before the Master _____ 3-8
 " Master for taking security _____ 35-
 " do for Certificate _____ 5-
 " Registrar for filing certificate of the Master _____ 2-
 " do for filing administrative Bond _____ 2-
 " do for registering do fol 5 _____ 3-12
 " Commissioner for administering the
 usual oath of an administrator
 to you _____ 2-
 " Registrar for filing oath of administrator _____ 2-
 " do for Letters of administration _____ 5-
 " do for Registering do fol 8 _____ 6-
 " do for Copy of Will annexed
 to do fol 3 _____ 3-
 " do for Registering do _____ 2-4
 " Sealer for Sealing Letters of administration _____ 2-

Paid Publisher of Fort St George Gazette for
 publishing Notice of grant of
 Letters of administration _____ 4-4
 " Master for warrant to tax _____ 2-
 " do for administering Oath to
 Affidavit of Service of Warrant _____ 2-
 " do for taxing _____ 10- 136-2

Rupess 268-2

Memo: of Administrator General's Disbursements in obtaining Letters of Administration.

	Rs.	As.	P.
Paid Registrar for filing Petition for Administration	2.	"	"
" Do. for General Citation	2.	"	"
" Sealer for Sealing same	1.	8.	"
" Fort St. George Gazette for 2 Insertions say	3.	"	"
" Sheriff for executing Citations	3.	4.	"
" Registrar for filing Do.	2.	"	"
" Judge's Clerk for administering Oath	1.	4.	"
" Registrar for filing Oath	2.	"	"
" Do. for Certificate of Petition filed and no Caveat	4.	"	"
" Do. to produce Petition in Chambers	2.	"	"
" Do. for filing Certificate of Deputy Registrar	2.	"	"
" Judge's Clerk for fiat	2.	8.	"
" Registrar for Letters of Administration	5.	"	"
" Do. for registering Do.	3.	12.	"
" Sealer for Sealing Do.	2.	"	"
	38.	4.	"

On closing an Estate the following charges are incurred.

- For filing Inventory 2. " "
- For " account Current 2. " "
- For every Exhibit annexed " 8. "
- Proportion of audit charges varying from Rs. 2. 8. " upwards.

Proctor's Costs of obtain-
ing Letters of Adminis-
tration.

Disbursements Rs. 110.

From the Office of the Solicitor
General to the Administrator
General, 22nd May 1862.

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on 164

N^o 110.

Madras, February 22^d, 1862.

From John Miller Esq^r
Att^y. General Government Solicitor. Madras.
To The Honorable J. Pycroft Esq^r
Chief Secretary to Government.
Madras.

Sir,

1. I have the honor to acknowledge your official Memorandum of yesterday's date N^o 72 Financial Department.

2. I send you a Copy of the Bill of Costs of obtaining the grant of Letters of Administration from the Supreme Court at Madras, referred to in my letter of the 18th Instant N^o 100.

3. When writing that letter I was under the impression that 25 or 30 Rupees would cover the Administrator General's Costs of obtaining Administration but you will observe from the enclosed Memo. of Particulars which I have obtained from the Administrator General that they slightly exceed that sum. Where there is a Will to be annexed to the Letters of Administration the Costs are further increased according to the length of the Will.

4. I learn that in addition to these charges, Estates have, before they are closed, to bear the charges.

Memo: of Administrator General's Disbursements to in obtaining Letters of Administration.

Enclosure N^o 2.

N^o 110

From
The Atty. General
To the Chief Secretary to Govt.
Madras.
Dated February 22^d, 1862.

Recd 1628
Mar 2/64

charges of filing an Inventory and Account in
Current and the fees of the Audit.

5. Inventories and Accounts Current are
not ordinarily filed in cases where private
individuals take out Letters of Administration.

6. The Government will notice however that
the Administrator General's costs of obtaining
Letters of Administration are very considerably
under the amount leviable when private indi-
viduals apply to the Court for the grant of ad-
ministration, the reason of this is that the
Petition and other papers and process required
in the matter are generally prepared by the
Administrator General himself who performs
the work of a Proctor and renders his services
as such gratuitously to the Estates.

I have the honor to be,

Sir,

Your most Obedient Servant,
John Smith
Actg. Gov. &c.

14

W. M.

De

W. H. H.

The Act of Incorporation &
of the Chief Clerk
to Government of the United States

2 Dec 1890
No. 110.
Sonoma

Stimulus further information
relative to administration
of catalyst of small value,



to the Government of India. Despatch 11/11/11
" Mr. Wilkins. para 2. Do Do

Enclaves

Financial 1862. Department

No. 195

PROCEEDINGS of the MADRAS
GOVERNMENT.

Printed 10th March 1862

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*227th
March*