

The Auditor of Accounts to whom was referred the Memorial of Joshua Gilpin, Executor of Thomas Gilpin late of Philadelphia deceased, begs leave to Report

That it appears from the said Memorial and the Papers accompanying it, that in compliance with certain Resolutions of Congress, and in pursuance of Orders from the Executive Power of this State, thirteen head of cattle, the property of the Memorialist's Testator, were driven off from his Meadows near Wilmington, to prevent them from falling into the hands of the Enemy; and were sold, as perishable property, on the 13th November 1777, by George Evans Esq^r Commissioner of Stock, appointed by the Vice-President and Privy Council—

The Auditor has enquired of Mr. Evans the Size and quality of the Cattle, and was informed they were of the common kind, weighing, as he supposed, from 4 to 500^{lb} each. Wherefore he is of opinion that in equity and good conscience the said Cattle were worth Six pounds Specie ^{of} head, making the sum of

----- £78:0:0
And that interest should be allowed
on the said sum 13 years, $\frac{1}{2}$ M^o 61:12:2

£139:12:2

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The Auditor thinks it proper further to mention, That the money received for these Cattle never came into the State Treasury, but is, at this time, as he is well informed, locked up in a Desk in Wilmington. That the loss sustained thereby ought to be borne by the United States; but that the individual States are precluded, by a Law passed the last Session of Congress, from offering any charge against the Union that was not allowed before the 24th September 1788.

Cleazer W. Tomb.

Auditor's Office,
January 12th 1791.

Auditor's Report
upon the Memorial of
Joshua Gilpin.

Jan^y 13. 1791. read.
14. read 2^d time.
committed to

Mr. Montgomery,
Mr. Truitt,
Mr. James.

Jan^y 15. agreed to with an
amendment.

Sent for Concurrence.
By Council.
Jan^y 15th 1791. Read &
unanimously disagreed
to.