

## The Alexander Hamilton Collection of John E. Herzog (1716)

October 25, 2021 EST, Philadelphia

### Viewing:

Exhibition is open by appointment at our [1600 West Girard Avenue](#) location October 8-24. To make an appointment, please contact Colin Foley at [cfoley@freemansauction.com](mailto:cfoley@freemansauction.com).

### Lot 23

**Estimate:** \$4000 - \$6000 (plus Buyer's Premium)

### [Hamilton, Alexander] [Treasury Department] Letter, signed

(Philadelphia), April 5, 1792. One sheet, 7 7/8 x 7 1/2 in. (200 x 190mm). Manuscript letter in a secretarial hand, signed by Alexander Hamilton as first Secretary of the Treasury, to Joseph Howell, Esq., accountant at the War Department: "I request that you will furnish me/with certified pay rolls of the balances due to sundry/Officers of the Maryland line for the years 1782 & 1783/amounting to Dollars 406.66 and of balances of 4/Months pay of the year 1783 due to the Non Commissioned/Officers and privates of the said line as per statement/of the 10th of July 1787 amount Dollars 9678.85/These balances were stated on the 16<sup>th</sup> page of the/last appropriation..." Creasing from original folds, separations along edges of same; three tape repairs along folds verso.

Upon the passage of the Assumption Plan in 1790, the Federal government proceeded to settle state accounts for expenses incurred during the Revolution. As William G. Anderson observes in *The Price of Liberty: The Public Debt of the American Revolution*, "All the states put forth their muster rolls, receipts, account books, etc., to document their expenses in the war. When computations were completed in 1793 seven states—New Hampshire, Massachusetts, Rhode Island, Connecticut, New Jersey, South Carolina, and Georgia—were found to be creditors to the amount of \$3,517,584, while the other six states were debtors of the same amount..." It is presumed that Hamilton was requesting the above information from Howell in his attempt to make his calculations to put his assumption plan into place.

Joseph Howell, Jr., of Pennsylvania (1750-98), served as a captain in the Continental Army from 1776 to 1778. He was appointed auditor of the Army by Congress in 1779 and held that post until it was abolished in 1781. In 1783, Congress appointed him deputy to John Pierce, the paymaster general and commissioner of Army accounts, whom he succeeded upon Pierce's death in 1788. In the early years of George Washington's administration, Howell served as acting paymaster of the Army and in 1792 became accountant to the War Department, a post he occupied until his resignation in 1795. Howell was a member of the Pennsylvania chapter of the The Society of Cincinnati, a fraternal organization of Revolutionary War soldiers. George Washington served as the Society's first president, and was succeeded by Alexander Hamilton upon his death in 1799.

Henkels, Sale of the Important Collection of Valuable Autograph Letters and Historical Documents. Belonging to J. Edward Powell, 1927

