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Statement of Edward S. Fowler, in regard to the "Retained Bounty Fund".

On the 2d day of August 1866, I was appointed a Clerk in the War Department, Bureau of Refugees, Freedmen and Abandoned Lands and assigned to duty in the office of the Chief Disbursing Officer of said bureau.

At the time of my appointment and assignment aforesaid, there was in the office, a fund known as the "Retained Bounty Fund". This fund was created, as I believe, by "General Order No 90 Current Series of 1864, Department of Virginia and North Carolina", and came into the custody of the Commissioner of said bureau prior to the date of my appointment. I do not recollect the exact amount of the fund on hand at the time I became acquainted with it, (which was in August, 1866) but believe it was about One hundred thousand dollars, more or less. The fund was regarded as belonging to colored soldiers, and belonged principally to four regiments viz;- the 37th and 38th infantry, a regiment of heavy artillery and a regiment of cavalry

Statement of Edward A. Parker, in regard to the "Retained Bounty Fund."

On the 2d day of August 1866, I was appointed a Clerk in the Headquarters, Bureau of Refugees Freedmen and Abandoned Lands and assigned to duty in the office of the Chief Disbursing Officer of said bureau.

At the time of my appointment and assignment aforesaid, there was in the office, a fund known as the "Retained Bounty Fund." This fund was created, as I believe, by "General Order No 90 Current series of 1864 Department of Virginia and North Carolina", and came into the custody of the Commissioner of said bureau prior to the date of my appointment. I do not recollect the exact amount of the fund on hand at the time I became acquainted with it (which was in August 1866) but believe it was about One hundred thousand dollars, more or less. The fund was regarded as belonging to colored soldiers, who belonged principally to four regiments viz:- the 36th and 38th Infantry, a regiment of heavy artillery and a regiment of Cavalry

according to my best recollection. The Commissioner of the bureau was in a true sense the trustee of this fund and procured a Congressional Enactment approved March 2d, 1867, giving a legal character to the fund. The enactment named authorized its investment in United States securities, and for further and more certain information on this point, I beg to refer to the Act. The Commissioner ordered, as I believe, the Chief Disbursing Officer to make the investment provided for by the Act in question, and to be prepared and ready always to meet and pay the claimes made for the said bounty upon the proper identification of the claimant. In the course of my clerical duty it fell to my lot to examine certain applications made for this bounty by claimants thro' the bureau Agent at Norfolk and Petersburg, Va
Va. and I think at Newberne N.C. In these cases where the claimants name appeared of record, they having been properly identified by the bureau agent, I filled out and prepared vouchers for payment of the claims. In some instances the check was sent in payment of the claim with

according to my best recollection. The Commissioner of the Bureau was in a true sense the trustee of this fund and procured a Congressional Enactment approved March 2d 1867 giving a legal character to the fund. The Enactment names and authorizes its investment in United States securities, and for further and more certain information on this point I beg to refer to the Act. The Commissioner made, as I believe, the Chief Disbursing Officer to make the investment provided for by the Act in question, and to be prepared and ready always to meet and pay the claims made for the said bounty upon the proper identification of the claimant. In the course of my clerical duty it fell to my lot to examine certain applications made for this bounty by claimants from the Bureau Agent at Jacksonville Florida Va and I think at Norfolk, Va. In those cases where the claimants name appeared of record, they having been properly identified by the Bureau Agents, I filled out and prepared vouchers for payment of the claims. In some instances the check was sent in payment of the claim with the vouchers to the agent which were signed by the claimant and returned. And in other instances the vouchers were sent to the agent with instructions to procure the claimants signature first, (which he did,) and return the vouchers when the check was transmitted. It also was my duty to fill-out certain of these checks with which the aforesaid payments were made. The checks were drawn on the National Bank of the Republic of Washington D.C. payable to the order of the claimant, and it is possible that some checks may have been drawn on the Assistant Treasurer of the U.S. at New York payable to the order of the claimant. I never, individually, paid any of this bounty to the claimants, neither did I, individually, ever see any of it paid to them according to my present best recollection; for the reason that the payments were made through the bureau agents as stated. But in the instances already named, I believed then, and do now, that the payments were made upon proper vouchers and upon as good evidence of identification as could be required. I the vouchers which were signed by the claimant and returned. In all other instances the vouchers were sent to the agent with instructions to procure the claimants signature first (which he did) and return the vouchers when the check was transmitted. It also was my duty to fill out certain of these checks with which the aforesaid payments were made. The checks were drawn on the National Bank of the Republic of Washington D.C. payable to the order of the claimant, and it is possible that some checks may have been drawn on the Assistant Treasurer of the U.S. at New York payable to the order of the claimant. I never individually paid any of this bounty to the claimants, neither did I individually see any of it paid to them according to my present best recollection; for the reason that the payments were made through the bureau agents as stated. But in the instances already named, I believe then, and do now, that the payments were made upon proper vouchers and upon as good evidence of identification as could be required. I also remember entering of record the payment of certain cases, but I cannot particularize the cases in which payment was charged without reference to the record. The entering and charging of payment is, however, in my hand-writing, and upon reference to the record, I can identify the same. According to my present recollection there was also kept in the Disbursing Office, a Memorandum, or Cash book of the payments, in which, the name of the claimant was entered and the amount of the bounty paid to him. At the time I resigned my clerk-ship in the bureau, April 20th 1871, I believe the vouchers belonging to this fund were in the office of the Disbursing Officer, I had oftentimes seen them in the office while I was a bureau Clerk. They were never forwarded to the Treasury, because, as I was informed by my superior officer, that Department refused to audit the accounts, the fund not being considered a Government Fund within the Department's interpretation of the law.

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State of New York }
City and County of New York } ss:

Edward S. Fowler, being duly sworn says that he has read the foregoing Statement and knows the contents thereof and that the same is true of his own knowledge except as to the matters therein stated on information and belief and as to those matters he believes it to be true.

Sworn to before me
this 24th day of February, 1874.

Edward S. Fowler

Valencourt S. Lillie
Notary Public
Kings County

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