
FIRST NATIONAL BANK OF OWATONNA, MINN.

JULY 2, 1918.—Ordered to be printed.

Mr. McCUMBER, from the Committee on Finance, submitted the following

REPORT.

[To accompany S. 1003.]

The Committee on Finance, to whom was referred the bill (S. 1003) to reimburse the First National Bank of Owatonna, Minn., for revenue stamps stolen or lost in transit, having considered the same, report thereon with a recommendation that it do pass.

This bill appropriates the sum of \$42 to reimburse the First National Bank of Owatonna, Minn., for that amount of revenue stamps stolen or lost while in transit from St. Paul, Minn., to Owatonna, Minn.

From the evidence on file in the case it appears that on March 26, 1915, the cashier of the First National Bank of Owatonna sent a draft for \$25 to Mr. E. J. Lynch, collector of internal revenue for Minnesota, for an order for revenue stamps, and inclosed an additional 10-cent stamp for registration. In filing the order the collector of internal revenue evidently made an error and sent \$12 worth of stamps, not of the denomination desired, to the First National Bank of Owatonna. Upon receipt of this \$12 worth of stamps the bank returned them to the collector of internal revenue with a draft for \$30 more and asked to have \$42 worth of stamps sent. After some time, and not having received the stamps, the bank wrote the collector of internal revenue, and in reply was advised that on May 11, 1915, the \$42 worth of stamps had been forwarded to the bank. The officers of the bank present sworn statements to the effect that this \$42 worth of stamps was not received, and their affidavits are substantiated by affidavits of post-office employees and others who have no recollection of seeing these stamps pass through the mail. The Government has received the \$42 in question, the bank has not received the stamps, and, therefore, in the opinion of your committee, the bank is entitled to a refund of the money paid for the stamps. The Government has lost nothing in the transaction except the cost of printing the stamps, which is such a small amount that it need not be taken into consideration.

After full consideration of the evidence in the case your committee believe that the circumstances warrant a refund of the \$42 as provided in the bill, and report the bill favorably with a recommendation that it do pass.