# SOUTH CAROLINA TREASURY

ledgers & journals

1791-1865

COLUMBIA: SOUTH CAROLINA

DEPARTMENT OF

Archives and History

# Copyright © 1970 by

# SOUTH CAROLINA DEPARTMENT OF ARCHIVES AND HISTORY

Printed in the United States of America

# CONTENTS

INTRODUCTION	5
Treasurers of the Lower Division	11
Treasurers of the Upper Division	12
CONTENTS OF ROLLS	13
Notes	15

			•		
			,		
				,	
			•		
					;
•					
	·				
					•
		•			

## INTRODUCTION

In February, 1780 British troops landed near Charleston, put the city under siege, and overran a good part of the newly independent province. For three years the government of South Carolina was fugitive. The land office closed, the courts failed to meet, the general assembly convened but once, and tax collection was suspended. When the state offices began to reopen, early in 1783, they faced not only a huge backlog of wartime business, but also the added difficulty of operating in an economy largely devoid of any simple means of exchange.

The treasury, in addition to receiving taxes and duties and paying the regular expenses of government, now bore the responsibility for the mechanics of issuing indents on thousands of claims for wartime service and supplies, accounting for the greatly expanded business of land sales, and helping in the floating of paper loans and the settlement of the debt with the United States. Even in less complicated times the office had been a troublesome one. Of the colonial treasurers, only one, Gabriel Manigault, seems to have fully grasped the Italian system of double-entry bookkeeping, and two, either through dishonesty or mismanagement, ended their terms heavily indebted to the public. In this new situation, with the treasury acting as paymaster and bookkeeper for the state and as banker for her citizens, the books of the commissioners of the treasury quickly descended into disorder. Repeated investigations failed to account for the state's outstanding debt to its citizens, to the United States, and to foreign creditors.

By the time the constitutional convention met in 1790, a major reorganization of the treasury was imperative. The constitution provided for two treasurers, one for the lower division with offices in Charleston, the other for the upper division at the new capital city of Columbia, each to serve four-year terms. Additional articles provided for the speedy settlement of the books of the retiring commissioners of the treasury and for annual and final settlements of the accounts of each new treasurer. The first legislature held under the constitution found the treasury books in great confusion, decided that the task of settling the old accounts was beyond the means of a committee, and appointed three commissioners to adjust the public accounts.

In practice, these commissioners combined the functions of the old auditor and accountant general and of an audit committee. They decided the validity of outstanding claims and issued orders on the treasury for their payment, remade the books of the old treasury, compiled statements of the public accounts, and collected the accounts of debtors to the state.\* In 1794, when the act appointing the commissioners expired, their work was still unfinished, and a single commissioner, John Lewis Gervais, was appointed in their stead. At the same time the business of the loan office was transferred from the commissioner of loans to Gervais. The commissioner's office was continued until 1797, when all his duties were given to the treasurer of the lower division.

The new state treasurers took office on February 17 and 18, 1791, posting securities of £10,000. They were directed to open a completely new set of books, kept according to the Italian method, and to balance their accounts on the first day of October in time to present their annual statements to the legislature on the first day of each regular session. The extra business of the Charleston treasurer, handling claims and adjustments presented first by the commission on public accounts and then by the comptroller general, administering the funded debt and loan offices, and supplying information from the old records in his custody, was taken into consideration, and his salary remained consistently higher than that of the treasurer at Columbia.

The first treasurers were men of some notability. William Hort was an ex-commissioner of the treasury. Simeon Theus had served as state financial commissioner at Philadelphia and as a commissioner of public accounts. Benjamin Waring had been a privy councillor and state senator. At least two subsequent treasurers rose directly from clerkships, and many, like Felix Warley, James S. Guignard, Charles M. Furman, Benjamin Haile, and B. T. Elmore, were men who made their careers in state service. One, Lyon Levy, for twenty-five years had "made it [his] study and delight to systemize the fiscal concerns of the state, as regards the funded debt loan office [and] the paper medium."

But whatever the calibre of the treasurers and in spite of the thor-

<sup>\*</sup>The work of the commissioners to adjust the public accounts is more fully described in the pamphlet accompanying South Carolina Archives Microcopy Number 5, South Carolina Treasury Ledgers and Journals, 1783-1791.

oughgoing reforms undertaken in 1791, the fiscal affairs of the state still bedevilled the legislature. The commissioners to adjust the public accounts and their successor, the treasurer of the lower division, failed to complete the business of settling claims, which made it still impossible to assess the state debt. The system of auditing was also ineffective: a committee in 1793 found the good order of the Columbia treasury impressive, but discovered that there had been no previous examination of the accounts; during the next seven years only three such examinations were made. Moreover, it proved very difficult to keep a running balance of accounts handled by two treasurers one hundred and twenty miles apart. In 1797 both offices showed great arrearages of general tax, and the senate expressed concern about the ease with which tax collectors could delay their returns. In 1799 the assembly decided to attack these problems collectively by appointing a comptroller general to supervise the treasurers, keep a coordinated record of their accounts, audit all public financial officers, and take general responsibility for tax collection. All outstanding claims had to be registered with the comptroller before October, 1801 or forever lapse.

The first comptroller, Paul Hamilton, took office early in 1800 and pursued his tasks with considerable zeal. Not only did he find enough irregularity and dishonesty in the running of the two offices to justify the assembly's alarm, but he discovered that the treasurers were distinctly unwilling to submit to his authority. Both were lax in submitting monthly statements of cash transactions to him, as the law required, and Daniel D'Oyley, the treasurer at Charleston, refused to submit any reports on the loan office and the funded debt. Robert Witherspoon, the treasurer at Columbia, continued to make payments without comptroller's warrants; both refused to pay salaries on a quarterly basis. D'Oyley especially resented his loss of independence and came close to duelling point. So Hamilton's first year in office was an arduous one. "I had need of all my intellect and resolution, the one to detect peculation and fraud and the other to insure justice . . . such labor as in the course of this year twice threw me into my bed from which I thought I should never rise again." Only pride kept him from an early resignation. He persisted and at the end of the year reported his complaints against D'Oyley and Witherspoon to the assembly and brought charges against William Hort, whose accounts for 1799 he had found seriously deficient. The assembly responded by strengthening the comptroller's powers and raising his pay, ordering D'Oyley to pay the claims of public officers which he had refused, and exercising a quietus on Witherspoon's bond. They demanded that the title of each account be "clearly and distinctly" rendered on each payment recorded in the treasury books and made it statutory to pay the civil list in quarterly installments. They proceeded against Hort and began impeachment proceedings against D'Oyley, who was eventually tried before a court of the assembly in 1806 and found guilty of misdemeanor in office.

These stringent measures seem to have been effective, and the two treasurers, under the comptroller's watchful eye, began to regularize their business and balance their books. In 1801 the assembly abolished the tax on slaves raised to fund the foreign debt. In 1802 they finally closed the registers of other outstanding claims and funded them as the "registered debt." Thereafter, the ordinary business of the treasury consisted of the collection of revenue and the payment of contingent and appropriated accounts. Although the improved condition of public finance thus simplified the bookkeeping itself, the disorder of the treasurers' offices persisted, and a committee examining the Charleston office in 1826 found the treasury papers in a disarray that seemed "to have originated in a want of form" that was "the work of years." Only monthly summaries of debt and loan transactions were posted in the journals. A few lost indents were reissued, but details of all other non-specie transactions were recorded in the special books of the paper medium, funded debt, stock, bond, and loan offices. From 1802, when the last Revolutionary claims were funded and William Hort's accounts for 1799 were adjusted, to 1862, when the pressures of war finance made some reorganization necessary, no marked changes in the running of the regular business of the treasury offices occurred. In January, 1862 the executive council appointed a chief of the treasury department with general responsibility for the financial branches of the administration. The chief of treasury then obtained the appointment of an auditor, who took charge of accounts with the Confederate government and, with the comptroller and treasurers, had some authority in the management of the loans and bond issues which largely financed the war effort. Few of the expenses of the war therefore appear in any detail in the treasurers' general records.

Indeed, the books give little indication of the effects of the war until February, 1865, when the machinery of government collapsed in the wake of the Union invasion. The treasurer of the lower division

left Charleston before its occupation on February 18 and joined the state government, with his books, at headquarters in Chester, Union, and Spartanburg, continuing to record accounts until the formal occupation of the state began late in April. When the provisional government organized in September, he continued paying the regular appropriations for the year. The Columbia treasury was due to change hands on February 18, 1865. But on February 17, with the approach of federal troops, the state government abandoned the city and J. J. McCants, the outgoing treasurer, shipped his books to Newberry. Since 1805 each Columbia treasurer had begun a new set of books. But William Hood's blank books were still at the bindery when Sherman's army invaded and burned the town. When the government returned to Columbia in April, Hood was forced to use McCants' old daybook for the little business on hand. These accounts for April, 1865 were not recorded in the ledger or journal, and no other accounts of Hood's eleven months as upper division treasurer have been found.

The constitution of 1865 ended the dual office system, and an act of December 1865 consolidated the business of the two treasuries and placed it in the hands of a state treasurer, William Hood. The balance of the accounts of both treasurers for 1865 was posted in the state treasurer's journal on January 1, 1866.

The extant records of the treasury from 1791 to 1865 are of great bulk and complexity. Most have been only recently acquired and are not yet thoroughly arranged and described. But there is no doubt that the key records are the sets of ledgers and journals kept at Charleston and Columbia as a record of all business in the two offices, and they are readily isolated. Under the Italian system, the treasurers kept four sets of books: cash books, containing daily entries of receipts and disbursements in specie, with a running balance; waste books, in which daily entries of receipts and disbursements in other forms of payment are recorded; journals, which arrange the entries in cash and waste books by account, either in detail or in summary, balancing each account monthly; and ledgers, which record the same entries by the title of the account, usually supplying annual balances, the name of the payee, and the name of the payor. A number of informal working records, such as daybooks and cash blotters, were also maintained. The extent of state business made some adaptations necessary. In the Charleston treasury, for example, general waste books proved ill-suited to handling the transactions of such a variety of loans and sinking funds, and generally took the form of schedules of stock or bond issues and interest payments, or ledgers of payments on special funds (such as temporary revolving funds for courthouse construction). Only monthly summaries of such funds were posted in the journals and ledgers. Separate "general ledgers," in which only the major appropriated accounts were recorded, have also been found. The entries in these are always duplicated in the comprehensive set of ledgers and journals.

It is the comprehensive ledgers and journals which are presented here. Neither the journal of the lower division for the ten years from 1824 to 1834, nor two ledgers of the upper division, that for 1833-37 (Tandy Walker) and that for 1853-57 (E. P. Jones) were found. The journal of the lower division from 1791 to 1802, listing the indents issued after 1792 for claims growing out of the Revolution, recording the settlement of bonds and notes for duties incurred between 1783 and 1789, and accounting for receipts from tardy tax collectors of the same period, is extraordinarily useful and detailed. The ledger for this period is less detailed: only monthly summaries of many of the major accounts are given, and separate accounts of payees and payors are often omitted. The remaining books, in which accounts are presented in more summary form, serve as a general guide to the finances of the period. The student in search of detail must use them as a point of entry to the cash books, special ledgers, and loan and funded debt records.\* Annual summaries appear rarely, although a record of the final balance transferred from an outgoing treasurer to his successor can often be found in the journals, and annual balances of specific accounts are provided in the ledgers. Cross-references in the left hand margin of the journal are to the pages of the ledger on which the same accounts appear. Cross-references from the ledger to the journal are found immediately preceding the sum-where the day of the month is not supplied, the reference to the journal follows the date. Sums are presented in sterling until 1796 and in United States currency thereafter.

<sup>\*</sup>Among other records of the treasury for this period in the South Carolina Archives are a small set of letterbooks, letters and monthly reports to the comptroller general (1800-1865) copied for presentation to the general assembly, and the comptroller's register of claims (1800-1802) and warrants for salaries, deposited with the treasurers.

# TREASURERS OF THE LOWER DIVISION

WILLIAM HORT	1791-1795 <sup>1</sup>
SIMEON THEUS	1795-1799
WILLIAM HORT2	1799-1800
DANIEL D'OYLEY	1800-1804
WILLIAM MOULTRIE <sup>8</sup>	February - June, 1804
FELIX WARLEY	June, 1804 - October, 1806
CHARLES B. COCHRAN <sup>5</sup>	December, 1806 - July, 1810
JOHN DAWSON <sup>6</sup>	July, 1810
JOHN CORDES PRIOLEAU <sup>7</sup>	August, 1810 - February, 1811
WILLIAM CLEMENT	1811-1815
JOHN WALTON <sup>8</sup>	1815 - September, 1817
LYON LEVY9	October, 1817-1822
DAVID RAMSAY	1822-1826
CHARLES M. FURMAN	1826-1830
THOMAS LEHRE, JR.	1830-1834
WILLIAM E. HAYNE	1834-1838
WILLIAM LAVAL	1838-1842
B. R. CARROLL	1842-1846
J. D. YATES	1846-1850
WILLIAM LAVAL	1850-1854
WILLIAM J. LAVAL	1854-1858
WILLIAM LAVAL	1858-1862
WILLIAM J. LAVAL <sup>10</sup>	1862 - December, 1865

<sup>&</sup>lt;sup>1</sup>Unless noted, treasurers' terms ran from February 17 or 18 of the year given.

<sup>&</sup>lt;sup>2</sup>Appointed by the governor in place of William Day, who was elected in December 1798 and died in the recess, before taking office; the assembly refused to elect Hort to a full term.

<sup>&</sup>lt;sup>3</sup>Elected by the assembly in place of William Lee, who died before taking office; resigned in the summer of 1804.

<sup>&</sup>lt;sup>4</sup>Appointed by the governor in the recess and later elected by the assembly to a four-year term; resigned on October 7, 1806.

<sup>&</sup>lt;sup>5</sup>Elected November 28, 1806 to a four-year term, he began to serve in Felix Warley's place immediately; resigned on July 1, 1810, to become president of the Union Bank of Charleston.

<sup>&</sup>lt;sup>6</sup>Appointed by the governor in the recess, but resigned almost immediately.

<sup>&</sup>lt;sup>7</sup>Appointed by the governor in the recess; the assembly refused to elect him to a full term.

<sup>&</sup>lt;sup>8</sup>Died in September, 1817.

<sup>&</sup>lt;sup>9</sup>Appointed by the governor in the recess and later elected to a four-year term by the assembly; he had been chief clerk since 1790 and continued to serve in that capacity after his term as treasurer ended.

<sup>&</sup>lt;sup>10</sup>The office was abolished in December, 1865.

# TREASURERS OF THE UPPER DIVISION

BENJAMIN WARING	1791-1795
JOHN GABRIEL GUIGNARD	1795-1799
ROBERT WITHERSPOON <sup>11</sup>	1799-1801
JAMES S. GUIGNARD <sup>12</sup>	1801-1805
BENJAMIN HAILE	1805-1809
ROBERT HAILS	1809-1813
WILLIAM E. HAYNE	1813-1817
BENJAMIN T. ELMORE	1817-1821
JOHN CUNNINGHAM	1821-1825
THOMAS HARRISON	1825-1829
BENJAMIN H. SAXON	1829-1833
TANDY WALKER	1833-1837
JOSEPH BLACK	1837-1841
JULIUS J. DUBOSE	1841-1845
FRANCIS BURT	1845-1849
RICHARD C. GRIFFIN	1849-1853
E. P. JONES	1853-1857
HOPKINS G. CHARLES	1857-1861
JAMES J. McCANTS	1861-1865
WILLIAM HOOD13	1865 - December, 1865
	1000 December, 1000

<sup>&</sup>lt;sup>11</sup>Gave notice of his resignation in 1800, but did not leave office until the treasurer's year closed in February, 1801.

<sup>&</sup>lt;sup>12</sup>Elected to a four-year term on Witherspoon's resignation; he had been chief clerk of the Columbia office.

<sup>&</sup>lt;sup>13</sup>Became state treasurer in December, 1865, when the dual treasury system was abolished.

# SOUTH CAROLINA ARCHIVES MICROCOPY NUMBER 7

# CONTENTS OF ROLLS

D - 11	٧.	Sauth Canali	- Transcer Charleston		SC-Ar
Roll	1;		na Treasury, Charleston		
		Ledger A,	_		M-7/1
		Ledger B,	Jan. 1802 - Jan. 1827	Index	
Roll	2:	South Caroli	na Treasury, Charleston	•	SC-Ar
		Ledger C,	Jan. 1827 - Oct. 1842	Index	M-7/2
<u>.</u>		Ledger D,	Oct. 1842 - Dec. 1850		
		Ledger E,		Index	
		Ledger F,	· ·	Index	•
3 3					
Roll	3:		ina Treasury, Charleston	<b>!</b>	SC-Ar
			Mar. 1791 - Jan. 1800		M-7/3
		Journal B,	Feb. 1800 - Sept. 1814		
Roll	4.	South Caroli	ina Treasury, Charleston		SC-Ar
2011	••	Journal C,			M-7/4
		Journal E,	<del>-</del>		. 1,1 1, 1
			Jan. 1851 - Dec. 1861		
			Jan. 1862 - Dec. 1865		
		journar O,	Jan. 1002 - Dec. 1005		
Roll	5:	South Carol	ina Treasury, Columbia		SC-Ar
		Ledger,	Feb. 1791 - Feb. 1795	Index	M-7/5
		Ledger,	Feb. 1795 - July 1800	Index	
Roll	6:	South Corol	ina Treasury, Columbia		SC-Ar
KOII	O;		Feb. 1799 - Feb. 1805	Index	M-7/6
		Ledger,		Index Index	141-77 0
		Ledger,	Feb. 1805 - Feb. 1809	maex	
		Ledger,	Feb. 1809 - Feb. 1813		
Roll	7:	South Carol	ina Treasury, Columbia		SC-Ar
		Ledger,	Feb. 1813 - Feb. 1817	Index	M-7/7
		Ledger,	Feb. 1817 - Feb. 1821	Index	
		Ledger,	Feb. 1821 - Feb. 1825	Index	

•				
Roll 8:	South Caro	lina Treasury, Columbia		SC-Ar
	Ledger,	Feb. 1825 - Feb. 1829	Index	M-7/8
	Ledger,	Feb. 1829 - Feb. 1833	Index	
	Ledger,	Feb. 1837 - Feb. 1841	Index	
	Ledger,	Feb. 1841 - Feb. 1845	Index	
	_			
Roll 9:	South Caro	lina Treasury, Columbia		SC-Ar
	Ledger,	Feb. 1845 - Feb. 1849	Index	M-7/9
•	Ledger,	Feb. 1849 - Feb. 1853	Index	
	Ledger,	Feb. 1857 - Feb. 1861	Index	
	Ledger,	Feb. 1861 - Feb. 1865	Index	
D 11 10	0 4 0	1' m ol 1'		
Roll 10:		lina Treasury, Columbia		SC-Ar
•	Journal,	Feb. 1791 - Feb. 1795		M-7/10
	Journal,	Feb. 1795 - July 1800		
	Journal,	Feb. 1799 - Feb. 1805		
	Journal,	Feb. 1805 - Feb. 1809		
	Journal,	Feb. 1809 - Feb. 1813		
Roll 11:	South Caro	lina Treasury, Columbia		SC-Ar
Kon 11.	Journal,	· · · · · · · · · · · · · · · · · · ·		M-7/11
	•	Feb. 1817 - Feb. 1821	*	141-7/11
	Journal,			
	•	Feb. 1821 - Feb. 1825		
	•	Feb. 1825 - Feb. 1829		
•	Journal,	•		
	Journal,	Feb. 1833 - Feb. 1837		
Roll 12:	South Caro	lina Treasury, Columbia		SC-Ar
		Feb. 1837 - Feb. 1841		M-7/12
•	Journal,	Feb. 1841 - Nov. 1845		
	Journal,	Oct. 1845 - Feb. 1849		
	Journal,	Feb. 1849 - Feb. 1857		
	Journal,	Feb. 1857 - Feb. 1861		
	Journar,	1 CD. 1037 - 1:CD. 1001	•	

•

#### **Notes**

#### ROLL ONE

# Ledger A, Mar. 1791 - Jan. 1802

The volume contains three supporting papers: a letter following page 87, referring to the account of John T. Green; a copy of a subscription paper and a list of subscribers of the donation raised in Philadelphia in 1781 to aid exiles from Georgia and South Carolina. The account of Lewis Trezevant, 1801, certified by the comptroller general, appears on a separate sheet following page 351.

# Ledger B, Jan. 1802 - Jan. 1827

Index incomplete. Six documents are interleaved at the back of this volume: a letter of R. Stark to Lyon Levy, treasurer, January 18, 1821; a "List of refund[ing] persons [under] Commission during the late [war]"; and three sheets referring to the deposit of school books for safe keeping at the treasurer's and comptroller's offices in 1819.

#### ROLL THREE

# Journal A, Mar. 1791 - Jan. 1800

A list of adjustments made in 1802 to close a number of earlier accounts appears on pages 440-442. A pencilled explanation of each adjustment usually appears beneath the equivalent entry in the ledger.

#### ROLL ELEVEN

# Journal, Feb. 1813 - Feb. 1817

At the back of this volume is a short list of [creditors of the state, ca. 1860].

## Journal, Feb. 1817 / Feb. 1821

Following page 67 are three letters from Robert Creswell, comptroller general, to B. T. Elmore, treasurer, December 3, 12, and 19, 1818, on the accounts of sheriffs at Chester, Barnwell, and Edgefield, and a letter from John S. Cogdell, comptroller general, to Elmore, December 13, 1820, concerning the account of the tax collector of Clarendon for 1818. Another letter from Creswell to Elmore, September 30, 1818, concerning William Caldwell, tax collector in Abbeville District, follows page 93.

### Journal, Feb. 1821 - Feb. 1825

Following page 15 is a letter of Thomas Lee, comptroller general's office, November 12, 1821, on public works and internal improvements. Following pages 35, 73, 100, and 135 are letters of B. T. Elmore, comptroller general, to John Cunningham, treasurer, May 20, 1822, June 20, 1823, Feb. 23, 1824, December 14 and December 17, 1824, concerning the accounts of tax collectors in Marlboro, Chester and Union districts and the sheriffs of Edgefield and Savannah districts.

#### **ROLL TWELVE**

## Journal, Feb. 1837 - Feb. 1841

At the back of this volume are two unnumbered pages of accounts in the name of John Roddey, agent of the Catawba Indians, December 1839 - March 1840.

## Journal, Feb. 1849 - Feb. 1857

A number of loose papers are interleaved at the beginning of this volume. Among these are: a letter accompanying the comptroller's instructions to tax collectors, January, 1853, from W. S. Laval for the comptroller general to Thomas Frean of the treasury office; a letter from J. B. McCully, comptroller general, to the treasurer of the upper division, February 11, 1853, concerning the method of recording tax returns; a balance sheet from R. C. Griffin, comptroller general, to E. P. Jones, treasurer, n. d.; and a note referring to public buildings in Newberry, 1849 - 1855.

## Journal, Feb. 1861 - Feb. 1865

Following page 26 is a receipt reporting collection of taxes for 1860 from W. J. Laval for the comptroller general to the treasurer of the upper division. Following page 36 is a report of the senate committee on accounts and vacant offices, J. Edwin Ware, chairman, on the house report on the report of the comptroller general on the contingent accounts against the upper division. Following page 53 is an annual report of the treasurer from October 1, 1861 to October 1, 1862 and following page 61 is a list of debtors and creditors of the state, n. d. A letter of M. L. Bonham, governor, enclosing a check for "tuition," n. d., and one to J. J. McCants from R. S. Moore, July 11, 1864, concerning the purchase of flour, follow page 124. Following page 137 are a letter from Captain E. F. George, Pitch Landing, North Carolina, to J. J. McCants, October 26, 1864, asking the price of five or six bales of cotton and a letter to McCants from J. L. McLure of Chester District enclosing a payment in cash on November 8, 1864. At the end of the journal is a letter from R. R. Rosborough to [McCants].

# SOUTH CAROLINA ARCHIVES MICROCOPIES

- Microcopy Number 1: Records in the British Public Record Office relating to South Carolina, 1663-1782, with general index. 12 rolls.

  A printed calendar is in preparation.
- Microcopy Number 2: United States Census. Original Agriculture, Industry, Social Statistics, and Mortality Schedules for South Carolina, 1850-1880. 22 rolls. With a printed introduction.
- Microcopy Number 3: Records of the Public Treasurers of South Carolina, 1725-1776. 2 rolls.

  With a printed introduction and tables.
- Microcopy Number 4: Records of the South Carolina Treasury, 1775-1780. 6 rolls.

  With a printed introduction.
- Microcopy Number 5: South Carolina Treasury Ledgers and Journals, 1783-1791. 4 rolls.

  With a printed introduction and index.
- Microcopy Number 6: Duties on Trade at Charleston, 1784-1789.

  l roll.

  With a printed introduction and tables.
- Microcopy Number 7: South Carolina Treasury Ledgers and Journals, 1791-1865. 12 rolls.

  With a printed introduction.

Prices are available on request. Introductory pamphlets to Microcopies 2-7 are available at a price of \$1.00 each, plus 15 cents mailing charge. Address inquiries to:

South Carolina Department of Archives and History P. O. Box 11,188, Capitol Station Columbia, South Carolina 29211

	·	