

belong to the Indians. By referring to the following reports, it will be seen that the Indian accounts have been credited with filing fees. (See Report Nos. 36225, 36278, 37610, 37612, 37780 and 36860.)

If the Comptroller now decides that the filing fee is not a part of the proceeds of sales of Indian lands, of course all these accounts must be reopened and restated, thus involving a vast amount of confusion, in addition to the perpetration of an act not consistent, in my judgment, with the ends of justice.

Very respectfully,

SAMUEL J. CRAWFORD,  
*Attorney for the Osage Nation.*