

amount equal to five per centum of the net proceeds of such sales from January 29th, 1861, (date of admission,) to June 30th, 1877, was duly reported to Congress by the Secretary of the Treasury, when, on March 3d, 1881, the necessary appropriation was made. (21 Stats., p. 428.)

Following this the accounts on sales of such lands were and have been regularly stated and passed at the close of each fiscal year, since 1877, until the Assistant Commissioner of the General Land Office thought proper to ask for instructions concerning the account for the fiscal year 1885.

Thus it will be seen that the present case and every question connected therewith has already been carefully considered and decided by the proper officers of the Government.

If such an adjudication and settlement of a case does not bring it within the rule of *res adjudicata*, then it is difficult to conceive of a case to which that rule could properly be applied.

In *Bank of the Metropolis* (15 Pet., 401) the Supreme Court limited the right of an executive officer to review his predecessors' decisions "to mistakes of fact arising from errors of calculation, and to cases of rejected claims in which material testimony is afterwards discovered and produced."

In *Stone vs. The United States* (2 Wall., p. 535) the Supreme Court held that one "officer of the Land Office is not competent to cancel or annul the act of his predecessor."

In the case of *Jackson* (19 Court of Claims, p. 504) it was held that the Secretary of the Treasury could not reopen a claim adjusted by his predecessor.

See, also, *Lavallette vs. The United States*. (1 Court of Claims R., p. 149.)

Also, *State of Illinois vs. The United States* (20 Court of Claims R., p. 342) and authorities therein cited.