

A reply to Mr. Richard Gardiner's answer to a narrative exposing a variety of irregular transactions in one of the departments of foreign corps / by James Poole.

Contributors

Poole, James.
Royal College of Physicians of London

Publication/Creation

London : R. Taylor, 1805.

Persistent URL

<https://wellcomecollection.org/works/taa2pmbh>

Provider

Royal College of Physicians

License and attribution

This material has been provided by This material has been provided by Royal College of Physicians, London. The original may be consulted at Royal College of Physicians, London. This material has been provided by Royal College of Physicians, London. The original may be consulted at Royal College of Physicians, London. where the originals may be consulted. This work has been identified as being free of known restrictions under copyright law, including all related and neighbouring rights and is being made available under the Creative Commons, Public Domain Mark.

You can copy, modify, distribute and perform the work, even for commercial purposes, without asking permission.

**wellcome
collection**

Wellcome Collection
183 Euston Road
London NW1 2BE UK
T +44 (0)20 7611 8722
E library@wellcomecollection.org
<https://wellcomecollection.org>

See the Appendix
A

REPLY

TO

MR. RICHARD GARDINER'S

ANSWER

TO

A NARRATIVE

EXPOSING A VARIETY OF IRREGULAR TRANSACTIONS IN
ONE OF THE DEPARTMENTS OF FOREIGN CORPS.

BY

MR. JAMES POOLE,

SEVERAL YEARS A REGIMENTAL INSPECTOR, AND SINCE DEPUTY
INSPECTOR GENERAL, IN THAT DEPARTMENT.

PUBLISHED BY THE AUTHOR.

PRICE 2s. 6d.

1805.

REPLY

MR. RICHARD GARDINER

ANSWER

A NARRATIVE

POSING A VARIETY OF INTERESTING TRANSACTIONS
ONE OF THE DEPARTMENTS OF FOREIGN AFFAIRS

MR. JAMES FOOTE

SEVERAL YEARS A RESIDENTIAL INSPECTOR, AND LATER DEPUTY
INSPECTOR GENERAL, IN THAT DEPARTMENT

PUBLISHED BY THE AUTHOR

PRICE 10 CENTS

PREFACE.

IN Mr. Gardiner's Answer to my Narrative he endeavours to show, by a Misapplication of one of my Expressions, that had I sustained no personal Injury, the Public would never have been made acquainted with the Irregularities therein developed; although he is the very Person who in the Year 1798 came into my Room to beg I would consent to the Suppression of a Letter written to Mr. Windham on Purpose to disclose them;—a Solicitation to which I could never have consented, but from the general Impression of Mr. Gardiner's own Letters, written from the War-Office itself, added to Mr. Woodford's having communicated the Step I had taken, *to him*, to the very Man who had so much Cause to unite and defeat the Measure, and who, together with himself, was so well situated to effect it:—To the very Man who had assured me, in Writing, that my Reports on what he admits the Delinquency of my Flock, though *true*, were not well received; that though the Honesty of them ought to *recommend me*, they would have a very *contrary Effect*; and who finally informs me of *Predilections* too strong to be combated by *Facts*: And because under all these Circumstances I did not then proceed *further*, he presumes to call in question the Mode in which I have acquitted my Duty to a Country from which I derive my

present Support. Yet I contend, that under every adverse Circumstance I have never ceased to desire an Inquiry into those Transactions, not so much with a Hope of remedying the Past, as to furnish a Warning, by which those to whom Power is intrusted might regulate the Future.

The Marks of Consideration from two successive Secretaries at War, which it now appears by Mr. Gardiner's Answer have been manifested towards him since I published his Letters, and which *unparalleled Letters* were dated from the War-Office itself, are certainly what I could not expect after the Description he has given, of what is at last become a Branch of that Department,—and I have now the Misfortune to discover it too late.—Yet I have still the Consolation to know, in this total Abandonment in which I find myself, that my Motives were strictly consistent with that Public Duty which he presumes to call in question, and not less so, because a personal Injury founded on an Irregularity of Office, and a Deception on Service, happened to unite together and point the way to the same Course. I thought that all deserved Exposure, though all did not merit Support or claim Investigation in an equal Degree.

I have shown that when public Motives or political Considerations were represented as requiring me to desist, I was willing to separate and surrender my own personal Injuries.—I did so in agreeing to overlook them when Col. E. Dillon represented the immediate Reduction of Corps and Office, with the emphatical Assurance, *that the Evil would cease without my Interference*.—I then stopped all Procedure, declined all Compensation, and strictly and virtually observed

it, till the same Col. E. Dillon acknowledged a departure from the Terms he himself had voluntarily brought forward. But when I found his Stipulations about to be abandoned, I own I became desirous to renounce the Compact, at a Time when I might still acquit a public Duty, *though I could not possibly advance my own Interest in doing so*; and the further they proceeded in departing from their Word, either by perpetuating the Office, or re-establishing the Regiments; the further they advanced by gaining Time, or by again uniting Mr. Gardiner with Mr. Devaux, or otherwise, the more urgently I endeavoured to expose those Transactions; and this I call acquitting my Duty under the most inauspicious and disheartening Circumstances.

Mr. Gardiner has chosen to allude to my present Subsistence when he calls in question the Manner in which I acquitted my Duty to my Country; and therefore I will proceed to examine how far he has acquitted himself on a similar Point of Duty, who in the Year 1797 writes in Letters dated from the War-Office—that he *makes up in most official Parcels the Monuments of Peculation*. Where was then his own Sense of Duty to the Public; when, within the Distance of a few Apartments, of which every Door would have opened at *his* approach, he did not proceed to the Secretary at War with them? he must have had them in his Hands—written Documents which he comprised in *official Parcels*; rather than make them known to his Patron and Head of Department, whose administration might be called in question for them. How then has Mr. Gardiner merited the Fortune he has derived from and under the Government of this Country?

Mr. Gardiner's Triumph at some Mistakes into which I have fallen throws, he says, a general Discredit on my Narrative; but they can never produce that Effect if only compared with the Avowals in his own written Letters; though, whilst connected only with his Denials, of what he has both said and done, they may convey such an Idea to those who never saw his epistolary Descriptions of the Source itself. No doubt, I am liable, like others, to forget what is of little Importance; yet nothing less than a *total Oblivion of the Senses* can enable me to forget the extraordinary Transactions I have witnessed.

But Mr. Gardiner avows a Mistake of his own, which *exceeds* all that ever was heard of; for, after asserting, *as might be expected*, that the Accounts he brought home could not be in his mind those he called Monuments of Peculation, he says, to what Accounts he alluded *he cannot now recollect*. Now, if Monuments of Peculation leave so *slight a Trace* on the Memory of Mr. Gardiner when employed in a Department of the War-Office, how is my Memory to serve me for Circumstances at the End of Many Years, who have no approach to Offices or official Documents, to correct my Dates by? I shall therefore, in my turn, console myself with his forgetting which were the Monuments of Peculation, with the unprecedented and indelible Letters he has written from the Interior of that Office; Letters which alone suffice to justify my having brought forward the Charge; and though no Inquiry has been instituted upon them, I will never allow that I came forward without sufficient Ground for the Charge, *whilst those Letters remain*; nor can I admit the *Presentiments* of those Gentlemen who

pretended to foresee I should be deficient of Proofs, whilst they allowed the Time to elapse without any Inquiry into them, without calling for any other Witnesses, without any Examinations upon Oath:—And with regard to the Mistakes into which I have fallen, I find abundant Consolation in Mr. Gardiner's forgetting which were *the Monuments of Peculation*. Whereby he exceeds in forgetfulness, all the points which I have forgotten, as much as any Monuments, antient or modern, can exceed in Magnitude the Mice and Moths to which he consigned those *now—official* Parcels.

... I should be obliged to have
... the time to give without any delay into
... without calling for any other papers: without any
... upon Card:—and with regard to the Bishop
... which I have taken, I had shewn Cardinal
... the Cardinal's testimony which was the
... of the Bishop. It partly he states in his
... the points which I have mentioned as much as my
... either or whether can exceed in magnitude the
... and things which he has said there was—

ERRATA.

- Page 21, line 16, for this *business* read this *forage transaction*.
- Page 29, the word *sterling* is omitted in all the sums mentioned in it.
- Page 36, line 12, for 1794 read 1804.
- Page 68, line 12, for *these* read *the commissions*.

R E P L Y, &c.

IN replying to the Answer of Mr. Gardiner to my Narrative, it will be necessary, first, to justify myself from the imputation of having violated the termination of differences which took place in the presence of Mr. Lane and Mr. Basset. I shall not attempt to do so by saying that it was not altogether so unconditional a termination as Mr. Gardiner has represented it, but by showing that his own proceedings towards one of my principal sources of evidence, which ended in that person's writing a total denial of what he before said to me, will justify my fixing the violation of it upon him, and not admitting that it ought to be applied to me, who remained in my lodging, taking no steps which could pervert the conduct of any of the parties who are at all acquainted with the past transactions. This I call the real and virtual observance of it; and his conduct I consider as the breach of it, and trust the general opinion of the public will be such upon it.

It was already known to me, that Mr. Gardiner had passed many months of that year, 1803, with Mr. Devaux, who then had introduced into one of his letters a sentence very opposite to what he had before said to me; and now scarcely ten days had elapsed from the termination of these differences, when I receive a note from Mr. Reinagle, dated 18th Nov. 1803, wherein he dis-

closes to me that Mr. Gardiner had conferred a public employment also under the British Government on Mr. Devaux.

I am sensible it may here be asked, Do I suppose a new employment was created for Mr. Devaux merely on my account? I answer, No—not solely and unconnected with other business; for the manner in which Mr. Gardiner mentions Mr. Devaux in the following letter of the 8th of April 1799 when he requires me to sign a certificate that the horses were constantly forthcoming,—and which I refused,—would have stood in the way, if no other matter had required his services after an interval of seven years.

EXTRACT FROM THE LETTER.

DEAR POOLE,

I WILL be obliged to you to add at the bottom of each of the enclosed returns the certificate, of which I send you enclosed a form. This voucher is absolutely necessary, first for Devaux, and ultimately for me. I have in this instance, as in some others, much reason to complain of the irregularity, not to call it by a worse name, of our friend Devaux. I had reproached the Duc de Caylus with the bons, both for the number of rations, as for the improper manner in which they were made out and signed. In his answer he says, that at Cornetto, the day on which Prince Augustus reviewed the battalion,—that Devaux, under pretence of having lost the original bons, given on the march, importuned him until he signed a fresh set, which he had not time to exa-

mine. The consequence he now finds is, that Devaux made him acknowledge thereby to receive many rations which were never issued.

April 8th, 1799.

(Signed)

R. G.

This new employment, given to him, as I before said, after an interval of seven years, did not contribute to cement the reconciliation; but as it had taken place previously thereto, I was obliged to trust in the hopes that Mr. Devaux would proceed no further, or at least not to such a positive and formal denial of the words he had said to me; for I had not only believed those words, but had acted on them; and whether they were said in truth or otherwise, I had implicitly believed them, and, as I before said, had acted on the belief of them.

A short time only elapses, when Mr. Gardiner again sets off to the same distant part of the continent: and now it was I considered that he had violated the principle of our cessation entered into in presence of Mr. Lane and Mr. Basset; and this I did and do consider as the infraction of our cessation before entered upon. From this moment I contemplated the total desertion of that party, which afterwards took place; it must now be confessed that the event has justified it.

I remained some time in this opinion, when I at last determined to lay the Narrative before the public, and his own letters with it, because they, and perhaps they only, were not liable to

change; but from the facility with which I now find Mr. Gardiner denies both what he has said and what he has done, I regret I did not then introduce more of them. It seems the Narrative reached Mr. Gardiner in May; and on the 21st of the same month of May, also from Venice, Mr. Devaux writes a letter to Mr. Woodford, in which he denies the words he before said to me, declaring he had not given to any person whatever a single crown which was not intended for the public service; and this also I laid before the public, with the circumstances which preceded and followed it.

From the mode in which I have ever considered an appeal to the public, and in making a developement of circumstances in which my own conduct was not free from blame, I said I obeyed the dictates of my conscience and my honour; but Mr. Gardiner is not therefore justified in applying those sentiments to, or in contrasting them with, an expression made in passion, or the more intemperate one which I own I used in speaking to Colonel E. Dillon and his brother, the presence of whom reminded me too strongly of the ill observance of a compact he himself had mediated, not to excite the strongest sensations of indignation.

With respect to the disadvantages under which Mr. Gardiner says he approaches the public, I think the advantages are more apparent, having easy access to public offices and books and registers, where he can select as much and reject as much as suits the interest of his cause: for instance, I said in my Narrative, *very truly*, I arrived at Rotterdam in September 1794. He opposes

to it an official extract, showing that I arrived there on the 16th October 1794; and by selecting the latter only, the reader is led to suppose I was not in Rotterdam in September 1794: yet the books of Herries and Co. prove that I was at Rotterdam in September 1794, where I received the amount of the note for 40*l.* sterling, No. 1429, having embarked at Dover for Helvoet Sluys, and proceeding by Middleburg to Rotterdam, and returning from thence to Harwich and London in that very month of September: and I see no reason to doubt but the same source from whence he derived proofs of the former, would equally have furnished evidence of the latter; but it better suited his purpose to reject it.

My letter to Mr. Aust shows that I was in London on the 3d October 1794; and if that gentleman does not remember the confidential business that carried me over in the interval between my nomination as inspector and ultimate departure, I am ready to inform him.

I can prove that I was three several times in Rotterdam in the three succeeding months of August, September, and October, 1794. Yet I will here confess the error into which I have fallen: from not having my notes for the year 1794, I mistook my second arrival in Rotterdam for my third and ultimate one, which was in the following month of October, not September; and thus does his error, and the mis-statements which have arisen out of it, throw, I own, a discredit on some parts of my Narrative. Yet it ought not materially to affect more than those parts of my state-

ments, nor even those in an equal degree; for it is acknowledged that dates are more liable to be forgotten than circumstances, and it must be admitted that trivial circumstances are more easily mistaken than more important ones, whilst some of the events of life are so riveted upon the mind as not to be separated from it till death. Neither can it at all affect the written letters, which also contain some stubborn facts, though Mr. Gardiner contrasts that expression very adroitly with some erroneous passages, unimportant as to the principal object; and I am sure the general tendency of his letters can never be mistaken, any more than the wit, the point, and the pleasantry with which he treats his subject.

As Mr. Gardiner has introduced a long schedule of my letters in such a way as might lead any person to conclude that I had written the greater part of them during the remaining part of the winter at Dillenburg, during which I had said "I contented myself with writing one or two letters only"—yet even there it appears, that from the 1st of February to the 9th of March there are only four letters, and in January only four; yet he specifies twenty-four letters, beginning at London, 3d of October 1794, and proceeds as if he had really proved I wrote the greater part of twenty-four letters during the time I said I had written one or two only. The introduction of this ample schedule is not amongst the disadvantages he lies under, neither has he neglected his advantages in the mode of introducing it. Numerous as they are, I shall hereafter call for *one letter more*, and contend that it is incumbent on them to produce it to the public

The other letters he brings forward, whether against me or in honour of himself, considering the high quarters from whence the latter proceed, demonstrate rather the difficulty of my situation than the disadvantage of his. They are very numerous ;—but being therein stated at full length, I need not here give any schedule of them. They are derived from men in such exalted stations as to elevate Mr. Gardiner, whilst Mr. Charles Devaux's written denial of what he before said props and supports him.

Mr. Gardiner lays great stress on my letter 16th Oct. Rotterdam, to Mr. Woodford, as a proof I was then in possession of my commission, though my own words show I did not then consider it as such.

[COPY.]

SIR,

Rotterdam, Oct. 16, 1794.

I AM charged with your commission, and a letter expressing the King's *approval of my nomination*, which I hope to have the immediate opportunity of delivering to you.

(Signed)

JAMES POOLE.

In this letter, therefore, I expressed myself conformably to what had been told me at the office on my departure, where it was said to me that it was *not resolved* what sort of commissions we were

to have, but that it would be sent after me. With respect to the hurry of my departure, when we consider that I went to Rotterdam and returned in the interval, besides having some business to transact, in which I had engaged before my nomination too far at once to abandon it, I think the expression is admissible at least: but Mr. Gardiner now confesses he received his commission in England. Why then did he not sooner own it to me?—Mr. Woodford as well as Mr. Gardiner must know it remained an undecided point until my return to Pymont, near half a year from our first commencement, and then and there Mr. Gardiner did tell me, as I have stated, that his was senior by several days. To this day I have never seen his commission, but I was wrong in saying I there received a real commission differing from the first. I should have said, I there learned that what I had already received, and which I had submitted to Mr. Woodford, I received back from him as the only commission I was to have, and I did on that occasion observe to him on the injustice of a date 46 days subsequent to the real entry.

The conversation I stated to have passed then and there between me and Mr. Gardiner did take place in the manner I described it, and he did evade showing me his commission, as I stated; and I am sure that all the persons about Mr. Woodford who knew any thing of the matter, did before consider it an undetermined point between Mr. Gardiner and me; and they and all the officers of the regiments must know, that from and after that period he was always considered as my superior, and obeyed by me as such; and even now Mr. Gardiner is obliged to confess that my name stands

before his in the book of entries, where being circumflexed into one and the same date, though not a true one, priority of entry, must constitute superiority. As to the book into which the letter is copied, it has no more to do with it, than an accidental difference of period in the time of manufacturing the paper on which it is written.

With respect to Mr. Long's letter to Mr. Windham, or Mr. Windham's letter to Mr. Long, they might have influenced previously to making the entry, but certainly not to alter it after it was made; and that these are Mr. Windham's sentiments I may presume, for even to this day the entry has not been reversed. And as to Mr. Gardiner's saying he could have claimed precedence on those two gentlemen's previous correspondence, why then did he not declare to the friend of Mr. Nolan, who applied in vain to see the book, that a previous correspondence had annulled the entry? or why did he afterwards refer me to the book of entries, then in the War-Office, without mentioning that correspondence?

'Tis for others to determine how far entries once made ought to be altered; but at all events the introduction of the *circumflex* seems objectionable, though it would not overturn the order of succession. Suppose for instance in the department of Sir B. Watson, six gentlemen's names were entered as commissaries, one under the other, yet the day neglected to be expressed against each, and suppose that, by some flourish of a *very free pen* in the office, they become *circumflexed* into one date. I will not ask whether this would be just as to their commencement of

pay? certainly not,—but will proceed to show that they would perform their duties according to the succession of entry, until a preference afterwards manifested itself by some act of promotion or advancement subsequently conferred: and believe I may proceed further, and state, that in case of the death of the head of the department, he who stood first ought to succeed, at least until other arrangements from home, or a choice founded on different considerations, determined it otherwise.

Mr. Windham afterwards did thus select Mr. Gardiner when Mr. Woodford returned to England; and, as he now shows by his letters, it was from other considerations. This does not palliate the previous deception, which Mr. Gardiner calls an *ideal injury*. I call it an *unworthy deception*, and will own I could forgive a *great injury* sooner than a *lesser deception*. I also believe it to be the case with most men; but it is unalterable in me. Mr. Windham has now gratuitously written letters to Mr. Gardiner, which develope the motives of his choice nine years ago; but they were hidden from me then, though he makes me feel them now.

The honourable testimony Mr. Gardiner now gives of the gentlemen who compose the establishment of the War-Office, after being himself employed many years in a department of that office, comes with such force, that we see nothing can add to their respectability: yet even they may admit without diminution of it, that letters of service or commissions might as well bear the real date of their entry; for, though they get nothing by

it, I might have lost 46*l.* if there had not been an expression at the end, which was so ably explained by Mr. Gardiner; and no man, perhaps, explains a joint interest better. If he has been less successful in explaining *away* his own individual letters, 'tis because he has treated his subject with such poignant wit, such cutting jokes, as, united to the stubborn facts they contain, render it impracticable.

With respect to the conversation which I asserted took place between Mr. Gardiner and me at the point of my departure, walking from my lodging towards the War-Office, it was exactly what I stated; but I do not think I was right in letting it pass. How far, if any thing wrong had been done in the entries, it might *then* be apparent, seemed to me at the moment to be doubtful; but it did not appear doubtful whether the instant of departure on service with another appointment lately conferred, would have been the worst of all others, and have had the very worst appearance for entering on the investigation. *For this seemed certain.* The moment was of *his* selecting, not *mine*. With regard to the picture ascribed to Zuccarelli, it was a mere thing to occupy a place over a chimney that might smoke:—given at the time when I was quitting my lodging—though now made of importance.

After my return to England, and my discovery of the real state of the entries, I asserted that Colonel E. Dillon's offer to me was of 1000*l.* *immediate* and *direct*, for law expenses, offering to give me a check for it *at the moment*: and so it really was: and as

clearly also he did then acknowledge that wrong had been done me respecting my commission, and that I was to fix what I would receive in compensation. As to his now pretending to have premised *if the accusations were proved to be well founded*,—why, what could I want with Colonel E. Dillon after going into proofs? Does he suppose I prefer his interference to the verdict of an English jury? His words at the meeting in presence of two other Gentlemen were expressed in general terms, and more cautiously; not mentioning the 1000*l.* but repeating the word *compensation*, which one of those parties would have approved of my taking, and the other not; when I decided the point by declining it. The 1000*l.* was before most *specifically* and immediately offered. I wish not to say he has told a falsehood, but I here declare he has prevaricated.

The following is an extract of a letter from Mr. Gardiner, which I received soon after from the hands of Colonel E. Dillon himself, who then added that he would offer it me again and again till I did accept.

SIR,

War-Office, 24 March, 1802.

IF I may judge by the public intelligence conveyed to us through the newspaper, it appears more probable that the preliminaries already signed will be followed up by a renewal, rather than by a permanent cessation of hostilities. In which case it is presumable the foreign corps will not be dismissed, and there-

fore require the continuance of this office. But whether from this or from any other cause it should be found necessary to prolong the existence of the office, my wish and determination are to resign the place I hold in it.

Before I take any step in this business, I am induced, both by a sense of justice and by inclination, to apprise you of it, upon a supposition that it might be agreeable to you to undertake the situation.

(Signed) RICHARD GARDINER.

Here then I shall dismiss this part of the subject, and admit that the last letter might be deemed superfluous, if I had not received it from the hands of Colonel E. Dillon; for it is already shown, that the priority of entry is even now apparent in the books, without any difference of date to reverse or alter it: and this I deem conclusive; and am astonished how any man can contend for the contrary.

A letter I wrote to Mr. Woodford at the time I received from him the contract for clothing is introduced, and which Mr. Gardiner contrasts with what I have said many years after in my Narrative on that subject, to show how much they are at variance. It will perhaps be sufficient to say that experience often produces this effect in the common occurrences of life: but here, where the matter was new, it produced almost the reverse; for

this was not to be considered a contract for clothing the regiment intrusted to me in the first instance, (and I now know even that would have been objectionable,) but as one taken out of the hands of the colonel to be given between Mr. Gardiner and me; and the clashing of interests with the colonel rendered it one of the most disagreeable commissions possible. I tried in vain every means to find a contractor for it, and was at last obliged to make my agreement with the master tailor of the regiment itself from whose colonel it was withdrawn. And here I surely may be permitted to say how much it perverted the line I had taken in the execution of my duties, and justifies me finally in stating it in a very different point of view to that in which I at first saw it and then expressed myself. As to Mr. Gardiner's saying, Why did I not charge the purchase of the mere materials only to Government? I have before stated, Because he had made himself a party in it; for I declared to Mr. Chaniac in my chamber, that otherwise I would gladly have resigned it to the colonel. Mr. Gardiner had then made himself the sleeping partner in it, though now he awakes with a declaration so little like what he would have thought of it at the time. As to Mr. Gardiner's transmitting the charge for the second sum of money lost into the water by the very same officers which he does not disown, I never thought Mr. Gardiner had an interest in it; yet he well knew, by my resistance to the first, should refer it back again to Pymont, and therefore it was but a second source of discord he furnished between the colonel and myself. It was a point which no regimental inspector in his senses would have taken upon himself to admit.

An extract is also introduced from one of my letters, 1st July, at Pyrmont, written in my illness, which was very severe, as may be supposed when a man writes to another who inhabits part of the same house. I suppose this to be the time when Mr. Gardiner announced to me, that the corps were to join the army of Condé, and that we were all to return home from thence. The words seem, as might be supposed, free from the asperity Mr. Gardiner seeks on other occasions to impute to me; yet the absence of it now suits his turn, to be converted into a certificate that to the 1st July 1795, inclusive, all was correct. This is ambo-dexter, and shows that either will suit his turn. We shall soon proceed to what immediately followed this epoque, only observing here, that I had at that time, to the best of my knowledge, individually or personally, no cause of complaint against Mr. Woodford: and on the prospect of this very march to the army of Condé, Mr. Gardiner told me he came to me from him, to say that he granted me a baggage-waggon during the march, having taken one himself, granted another to him, Mr. Gardiner, and now offered me one. I at first declined it, as a thing that was useless to me, but, on Mr. Gardiner's further explanation, accepted it.

Mr. Gardiner says, in another place of his book, that he never alluded to my circumstances with a view to stimulate me to improve them by unjustifiable means. The means of improvement which he at first suggested were such as proved, I will now own, too convincing. It was by representing to me, that holding a sum of money during a war was nearly, he said, as good as

making it one's own. He told me that the advantage of the exchange in remitting it home, of vesting it in the funds at a war price, of the interest accruing upon it, and at last selling it out at the increased value in peace, would come very nearly to the amount of the original sum, if not exceed it. He first mentioned this to me on his proposal of my holding my pay from the 1st of August, *although not as a final payment*. And I must now own it was this *new light* that I received from Mr. Gardiner, which induced me to remit to England the whole balance of the account I settled with Mr. Devaux at Rothenburg, when I ought to have deducted the sum resulting from the forage.—Though I did not vest this money in the funds at my return, as will appear from the person in whose hands it remained.

On the article of forage I shall beg leave to meet Mr. Woodford and Mr. Gardiner very fully.

Mr. Gardiner gives an order and letters of Mr. Woodford relating thereto, which are so much at variance with each other that I own I am at a loss to reply to them collectively, and fear I must be obliged to follow them through the contradictions which they contain.

In the Addenda is a translation of a circular order he gave to all colonels, dated 11 *March*, 1795:

“ I AM to have the honour of informing you, that in allowing forage, my intention was precisely, that the rations should be sup-

plied in kind, and never paid for in money. The King's orders in this respect are very strict; and I request of you in the most earnest manner to give your orders, that the officers to whom forage is allowed insist on receiving the rations in kind, and not in money.

(Signed) " E. J. A. WOODFORD."

To ———,
Colonel of the regiment of his name.

I shall in the first place say, that this order was at the time, and did remain, wholly unknown to me, and proceed to speak of the extracts from Mr. Woodford's letters to Mr. Windham of the 20th Feb. and 29th June, 1795, which show the grounds on which he rests the grant of forage in the former, and the plan by which they were to be enabled to purchase horses in the latter; notwithstanding which, we find no issue of any sum which could in reality purchase horses, although his regulation of the 11th March, 1795, provided for the *feeding* them, and taking rations in *kind*, as if he really believed them to *exist*.

The extract of the 20th Feb. 1795, speaks of General Waldmoden and the Weser, of the Dread of Reproaches in case of fresh Disasters, and considering the regiments really in a state of War.— It means, I suppose, that we were likely to have been required to move a little further backward.

The extract of the 29th June, 1795, says, “ The indulgence you
 “ have been pleased to grant of the allowances for the time of
 “ the march during our route from Utrecht will serve as a pre-
 “ cedent on the present occasion.” Now, if by that he means
 the allowances destined originally to be extended on such occa-
 sions as a march, or preparatory to a march, in aid of the pay, it
 was all that could be wished or expected. Here were at once the
 fair opportunity and the legitimate means by which his feelings for
 men broken by misfortune might have demonstrated themselves.
 It was what would have given the fullest satisfaction to all parties,
 and *no more money could have been charged to Government than
 what really went into the pocket of the officer*: notwithstanding
 which it was followed by an extensive grant of forage where the
 horses could not exist, and not by a payment of those allowances
 already provided for. But Mr. Woodford continues, “ I, how-
 “ ever, propose paying to the lieutenants and sub-lieutenants be-
 “ forehand for the time this march will probably continue, if
 “ undertaken, as it will enable them *to purchase a horse*, for which
 “ also I shall think myself authorised to allow them forage.”

Now, what he means by all this I know not: but what resulted,
 I know, was an extensive grant of forage, for which Mr. Wood-
 ford had already expressed to me his dissatisfaction at the inade-
 quate compensation paid by the contractor, which he owned to
 me, voluntarily conversing with me on that subject at Pymont.
 This compensation amounted to about sixpence at most for each
 ration, whilst the price of a real ration to Government could not
 have been less than 2s. 6d, and probably 3s. 6d.; and as each

subaltern had only one ration per diem, how was it possible that they should be enabled with a composition of sixpence to buy a horse during a few weeks' march to the army of Condé? Why, if we had all made the tour of Europe, and joined that army in our way back, they might still have returned pedestrians. The common contingency of a day, on a march, would more than absorb such a paltry addition to their very slender pay. The following table will show the reader their pay alone in the first column, and what their pay would have been united with the allowances in the second; and having seen how little was added by the forage, he may estimate what was withheld in the allowances.

Pay alone per diem.			Pay joined with the allowances per diem.				
	L.	s.	d.		L.	s.	d.
Colonel	1	7	4 $\frac{3}{4}$	Colonel	2	2	7 $\frac{1}{2}$
Lieut.-col.	1	0	6 $\frac{3}{4}$	Lieut.-col.	1	7	7 $\frac{1}{4}$
Major	0	17	7	Major	1	3	5 $\frac{3}{4}$
Captain	0	4	4	Captain	0	18	8 $\frac{1}{4}$
Lieut	0	2	6	Lieut	0	5	6 $\frac{1}{2}$
Sub-lieut.	0	2	0 $\frac{3}{4}$	Sub-lieut.	0	4	7 $\frac{1}{2}$

The first was permanent pay; but the latter, being intended to be issued on extra occasions only (according to the custom in the antient French armies), was *to cease* with the occasion which required it, and which Mr. Woodford's own letter of the 29th June *acknowledges had been granted* on the march from Utrecht (being previous to the time when Mr. Gardiner introduced Mr.

Devaux to him). Mr. Woodford, therefore, can best tell why it was afterwards withheld to make a grant of forage, founded on a supposition that these regiments possessed horses, without any sum being given to purchase them, and which afterwards went to such an extent as to be admitted by Mr. Gardiner to amount to 60,000*l.* for that I solemnly declare was the sum he himself named to me at Pisa, although he now says it is only 26,724*l.* 18*s.* 5½*d.*

Having shown that the grant of forage was preferred to those allowances even on a march, I shall proceed to a much more extraordinary thing; which is, that whilst the allowances were withheld from those seven regiments, *even during a march*, they were constantly paid to the two regiments of Rolle and Dillon, without either of them stirring *out of their quarters*; and when at last the regiment of Rolle did march, forage was granted to them, *besides*, in the same proportion as to the other regiments. It was this striking inequality, not to call it by another name, that led me to make so strong a remark in my letter from Ancona, when, in the three battalions who had marched together all the way from the border of the Lake of Constance, those of the two first, who composed the regiment of Rolle, marching under Baron de Durler, the captain did receive 18*s.* 8¼*d.* *per diem*, when in the battalion of French who marched under the Duc de Caylus, a captain received only 4*s.* 4*d.* *per diem*, whilst forage was allowed in an equal proportion to all. The former originated under Mr. Woodford; the latter under Mr. Gardiner, after he received the subsequent appointment from Mr. Windham, con-

ferred on considerations unconnected with the question of priority. But Mr. Gardiner now calls the battalion then commanded by the Duc de Caylus, 2d battalion of Dillon.—Why then did he not give them the same pay as the regiment of Dillon, instead of marching them 700 miles on about the moiety of it? Mr. Windham is made to say, that the cause of the French Emigrants was the cause of all regular Governments.—Admitted. How then does Mr. Gardiner justify the having shown them such examples of irregularity and inequality, not to say injustice, under our own?

Mr. Gardiner says, that notwithstanding the sentiments I expressed on the former contract for clothing, I again consented, with my eyes open, to execute another contract, and this too without his interference. Yet Mr. Gardiner knows, though he now denies it, that it was *himself* who did suggest to me to transact this ^{forage} business for Mr. Devaux, who was not *even* at Pymont at the time; and that he, Mr. Gardiner, introduced it by saying Mr. Devaux could not spare a person at that time to send to Dillenburg. I will show in the progress of this transaction that I addressed myself to Mr. Woodford as soon as the evil was evident, but in vain; and the following extract from a letter of Mr. Devaux will prove, that far from entering on it with *my eyes open*, I was obliged to seek *written* directions from Mr. Devaux how to execute it, and which were given by him as follows :

TRANSLATION.

Extract from Mr. C. A. Devaux's letter, dated Pymont,
17th July, 1795.

“ ON my return to Bremen two days ago, I found your favour
“ dated , and in conformity to your request I pro-
“ ceed to answer the questions you stated. Since the 1st of
“ this month the rations have been granted in the proportion of
“ ten pounds of oats and ten pounds of hay, and ought, of
“ course, to be the same to the regiment of Viomenil. Hitherto
“ I have always given two thirds of what I received of the
“ Government for the ration, to those who did not receive it in
“ substance; and as this is paying very generously, these gen-
“ tlemen have appeared content with it.”

The error he here committed, by bidding me pay to the officer who did not receive the ration in kind, a composition of two thirds of the sum charged to Government, when he himself was paying much less than one third, did produce the confusion, as I stated and as must be supposed, when we joined the march of the others which Mr. Gardiner, and not Mr. Devaux, reproached me with in the manner and terms I have related: nor could it be otherwise, when the regiment of Viomenil had received from me two shillings in lieu of a ration, and, on joining, found the other

the officers received only about sixpence. Mr. Gardiner knows that if the officers remaining in England were put on their oaths they must testify the truth of this, and also that the regiments were almost entirely without horses; and although the situation of the colonels be critical, and mine wholly unsupported, yet, such as are living out of 500 officers, all of whom knew it at the time, must attest it. Men do not perjure themselves *in numbers*.

Besides these instructions from Mr. Devaux, I had also applied to Mr. Woodford, desiring not only to have something from him in writing, but also that the colonel might thereby see that this transaction was not of my seeking; for, as the forage had hitherto been intrusted to him, without, as I said, my ever interfering about it, and was now taken out of the hands of the colonel, in the same manner as the clothing had been, to be put into mine,—I required Mr. Woodford's positive order, and received every thing but a *positive one*, conveyed in the following words:

Extract of a letter from Mr. Woodford, dated 8th Aug. 1795.—

‘ My conscience smites me on the last article, for I remember
 ‘ you gave me a note that I should give directions for this busi-
 ‘ ness to pass entirely through your hands. I meant it, and
 ‘ hope you have acted as if I had.’

I had hitherto delayed the payments for the non-effective rations; and during this time the colonel had required some trivial changes preparatory to the march, when I received Mr. Chaniac's account

of the forage from the 25th of July to the 15th of August, and was astonished at the enormous amount of the non-effective or fictitious rations, and the almost total deficiency of the real ones.

It will now be seen whether I proceeded, as Mr. Gardiner would intimate, with my eyes open to my own interest only, or was acting conjointly with Mr. Devaux; for the step I took, if attended to by Mr. Woodford, must have wholly destroyed any possible interest of my own, or of both, if viewed with respect to Mr. Devaux.

The account I received included a period commencing 25th July, and ending 15th August 1795.

The total amount of real rations was 98

The total of fictitious, was 2652

The step which I hereupon took was to write a letter to Mr. Woodford on the 18th Aug. 1795, in which I stated most distinctly not only the evil and the extent of it, but also the enormous expense which would attend it; declaring to him, that the regiment was almost entirely without horses: and then I mentioned some demands which the colonel had made on less important objects, referring the whole together for his decision; and this letter I neither trusted to the slowness or uncertainty of the German post, but sent it by what is there called an estafette or courier,—a man who goes under the regulation of the post-office, and by whom you receive an answer in return.

I therefore beg leave to ask, whether Mr. Woodford, who has exhibited such a formal schedule of my letters before I went to Pymont, in which are included some of the most trivial,—I beg leave to repeat it, is it not incumbent on him to produce this letter of the 18th Aug. 1795?

In the mean time I will here give his answer to it, wherein may be seen how lightly he dismisses the principal object, and how he proceeds to a full examination of the less important ones, connecting, or rather confounding, the important question of the forage, with the trivial one of the transport of baggage, for a march of four days.

COPY OF MR. WOODFORD'S ANSWER.

MY DEAR SIR,

Pymont, 21 Aug. 1795.

I HAVE just received your letter, by estafette, of the 18th. I know not how to prevent the evil you talk of, and cannot alter the forage regulations. As to any charges you may be obliged to incur for this article, I am well convinced, as well as that for the transport of baggage, that it will be enormous. However enormous, I own I shall prefer your contracting for the carriage than trusting to requisition-waggon, which in this harvest season are not to be had, will create ceaseless difficulties and clamour on the road, and much stoppage.

I cannot alter the weight of the ration, as M. Viomenil desires, nor do I see any reason for allowing to the soldiers more than their pay. If, however, you do, I authorise you to make an additional allowance to each man on his march, equal to one penny English *per diem*; but only do this when you are convinced of the extreme necessity of so doing, as we shall be obliged to extend it to the regiments which join and precede you. You will easily guess I have not much spare time on my hands.

(Signed) E. J. A. WOODFORD.

Addressed to James Poole, &c.

Now how can Mr. Woodford, whose powers are acknowledged to be so plenary, say he knew not how to prevent the evil I talked of, or pretend he could not alter the forage regulations? Could he not have sent me a copy of his Circular Letter of the 11th March, if he really meant to restrict it to real rations? or if he had pleased to have again granted the allowances in lieu, as in his former march from Utrecht?—in which case the *whole sum charged* to Government would have gone *in aid of* the officer on his march.—Yet he rather lets the forage proceed, saying he knew not how to remedy the evil I talked of. And thus the officer received less than a third of the sum charged.

The march of the regiments from Pymont did not take place till many days after the receipt of that letter, the regiment of

Laval marching on the 25th August, whilst Mr. Woodford was there, and could judge by the evidence of his own senses, *if requisite*, whether they had the horses. The regiment of Viomenil was by him ordered not to march till the 1st September; yet his answer to my letter of the 18th was dated 21 August 1795, and no counter-order arrived as to forage.

I must therefore again say it is incumbent on him to produce my letter of the 18th August 1795—having shown that he so carefully kept the others, even to the unimportant ones: yet he now not only offers them with a schedule to Mr. Gardiner in a pompous letter, but accompanies it with an ill-mannered expression of what he now calls my numerous falsehoods. Why, during the half-year since my publication, did he not tell me himself of these falsehoods? He remains six months as silent as a gold fish in a china bason, surrounded, as I am told, by a collection of non-descripts and tulips and nonsense, and then supports Mr. Gardiner's denials of what he has both said and done, with impudent language.

If Mr. Woodford means to lay claim to any common honesty of proceeding, let him produce my letter of the 18th August 1795, and then let the public determine whether I did not make the due effort to acquit my duty, and whether I did not acquit that duty as far as my subordinate situation admitted—whether I did not refer it to him, to whom it was my duty to make the representation,—and whether I did not represent it in vain.

I have already mentioned the confusion which ensued, and with which Mr. Gardiner, and not Mr. Devaux, reproached me, when the regiment of Viomenil joined the march of the others near Fulda, and on which occasion they halted during some days; and before the march recommenced, a small augmentation of one or two pence was made in the composition paid for the non-effective rations, as all that remain of 500 officers then present can witness. The five regiments then proceeded on their march, which terminated in the different cantonments in and round Rothenburg and Tubingen.

It was at the latter place Mr. Gardiner came to me, and there the conversation ensued, as I have stated, between him and me, and not with Mr. Devaux: but Mr. Gardiner says I now want to substitute him for Mr. Devaux, when, in fact, he endeavours to *substitute Mr. Devaux for himself*; nay, he endeavoured at that time to obtain from me Mr. Devaux's letter by which I had acted, under pretence of showing it to Mr. Devaux; but I would not surrender it. But without referring to that or any of the persons then present, let us examine what probability there is that I was forming a compact with Mr. Devaux, and that he, Mr. Gardiner, was not.

It was not till I went to Pymont that I, or I believe any person in the department, ever heard of Mr. Devaux; and if there was any wrong transaction concerted between me and Mr. Devaux, should I have asked his instructions in writing? or could I have thought of writing my letter of the 18th August 1795,

to show Mr. Woodford the abuse, and thereby call for his intervention to stop it? I thereby exposed the root of Mr. Devaux's interests, but Mr. Woodford would not strike,

It was Mr. Gardiner himself, and no other person in the department, who had formerly been acquainted with Mr. Devaux in Paris; and Mr. Gardiner himself, and no other, who at his return from Hamburgh (where he says he met him by accident) introduces Mr. Devaux to Mr. Woodford, who thereupon confers on him the trust of financier, that is, of negotiating all the bills (to the amount of half a million first and last *): and from this time all orders for money were given and signed by Mr. Gardiner, and all payments made by Mr. Devaux. It was Mr. Gardiner's introduction obtained Mr. Devaux the contract for arming and clothing the regiments round Pymont. The same introduction procured to Mr. Devaux the contract for forage, begun under Mr. Woodford, and continued under Mr. Gardiner, and which he himself admitted to amount to 60,000*l.*⁵⁰⁰ at Pisa. It was Mr. Gardiner who at first announced him at Pymont as Charles *Alexander* Devaux, and as the person who had the contract for waggons and forage with Sir Brook Watson in Flanders; yet the latter person proves to be Alexander Devaux, his brother (who was here in February 1803 on account of a claim on the commissariat). It was Mr. Gardiner, I say, who introduced the former to all these *good things*, and who, after an inter-

* The amount which had been furnished to the regiment of Rolle only, exceeded 70,000*l.*⁵⁰⁰

val of seven years, in 1803 confers another employment on him, goes and passes many months in Italy with him, comes back to England, and in 1804 again re-unites himself with him, and comes back and asserts, that the amount of the forage is only 26,724*l.* 18*s.* 5½*d.* a sum very unlike the former; and as to the fractions and the odd halfpenny, I suppose he discovered them in his late journeys through the Scenes of his former Achievements.

And now Mr. Gardiner would insinuate that the profits of 43 days' forage for one of the regiments only was the object of a contrivance between Mr. Devaux and myself, though it was such a trifle in the estimation of Mr. Devaux that during whole years he never thought it worth inquiring about. I knew nothing of Mr. Devaux at that time, otherwise than through Mr. Gardiner; and he was the person who in Mr. Devaux's absence announced to me that I should transact the forage for him,—but did announce it with great assurance of Mr. Devaux's friendly intentions towards me, and desired me to write him a letter and thank him. And no man's circumstances who was not in debt could more require it, at the end of seventeen years' service, living constantly on the smallest stipend. I received an answer in such a redundant style as surprised me: but I then imputed it to the well-known mode in which foreigners often express themselves; though I now consider the whole was a premeditated plan to ensnare me—a plan by which he who was already poor should be tempted to become dishonest. Such was the pretended friendship which engaged me in that transaction.

Mr. Gardiner also endeavours to insinuate, that the irregularity in the forage was only in the regiment of Viomenil: but who out of the 500 officers that composed those five regiments will be found hardy enough to support such an assertion?—I trust, none. Mr. Woodford's letter to Mr. Gardiner, speaking of the colonels, says, "The temptations which might act on many
 " distressed persons, could not have the same effect on gentle-
 " men of the known honour, high rank, and ample allowances,
 " who commanded the French regiments." How then, with these principles, are they to support an assertion that implies those regiments had or could really have the number of horses for which forage was allowed, without any issue of a sum to enable them to purchase them?

But how shall we reconcile this with his order of 11th March 1795, rigidly restricting these colonels to real effectual rations, in the same manner as a general in chief would issue a regulation to British colonels, and in whose more rational conception of military finance it would not be deemed derogatory? And notwithstanding the waste of the former kind of Froth between Mr. Woodford and the foreign colonels, some of the latter have owned to me that in the antient French armies there were very strong checks, and very wholesome regulations too; and if in these transactions with us they seem to entertain different impressions of *our own*, the more shame for those from whose example they derived them!

Mr. Gardiner, too, in page 71, says, " He believes that the colonels did not abuse the confidence reposed in them." They must, however, admit, that unless a sum had been issued to purchase horses, it is impossible the officers could possess them. But since he chooses to introduce this general eulogium, I will give an extract from one of his letters, written to me when I was in Portugal, with an order to pay the Dukes of Castries and Mortemart only the moiety of the sum fixed for their recruits, amounting to 1864*l.*, the other moiety being *deferred*. The first reason assigned, as usual, is the hackneyed one of the scarcity of money. The other reason is expressed thus:

Extract from the Letter.

" The probability of these gentlemen charging twice for the clothing of their recruits—first in the 16*l.* and then in the off-reckonings."

This is not the only instance in which it will appear that Mr. Gardiner's publication asserts what his letters contradict. Nor can he, I hope, justify himself by saying that experience had authorised him to make an assertion so contrary to the former, and so injurious to the parties alluded to.

But to return to where the regiments went into cantonments after the march, which was at and round Tubingen. Mr. Gardiner denies that he came there, and wishes to substitute Mr. Devaux. It was, notwithstanding, Mr. Gardiner himself; and

I then and there showed him Mr. Devaux's letter, directing me to pay two-thirds composition; when he said it was a mistake, and ought to have been but one-third, and even that would exceed what had been paid to the others. He also wanted to take the letter, under pretence of showing it to Mr. Devaux; which I refused. He said the high composition I had paid created great confusion at Fulda; but the remaining part of the conversation which I stated to have passed between me and Mr. Gardiner, he now says must have been between me and Mr. Devaux.

I have already shown, that the object to Mr. Devaux was too trifling for him to give himself even the trouble of asking for the sum resulting from it; but besides, I solemnly declare it was Mr. Gardiner, and no other, and at Tubingen, and that he there gave me very particular directions as to the making out my second account, taking away the former, and afterwards signing the latter, in the room I have described, on the 5th October, 1795. In the former the forage was included with other articles. In the latter, by his direction, it was not included, when he came and signed it, saying, You may insert the forage underneath; which I then did*. He remained in possession of both accounts until I received back the latter after my return to England: the other I suppose he possesses at this time. It was at Rothenburg Mr. Devaux paid me the balance, which I remitted to England; and it was on this occa-

* The total amount of rations were 6062, of which 5328 were non-effective, 570 only were real.—164 were afterwards claimed; but what proportion of them were real or fictitious I know not.

sion I have owned, and do own, that I gave way and deviated from what my duty required of me ; for I ought still to have resisted, notwithstanding Mr. Woodford's answer to my letter of the 18th August, notwithstanding Mr. Gardiner's saying at Tubingen, " You are not going to attack us, are you?" For, whether the Circumstances required it, or whether the Scene by which I was surrounded inclined me to it, I here own I gave way, and the public thereby became charged with several hundred pounds more than they ought to have been, as Mr. Gardiner triumphantly asserts in his Narrative. But he does not there own that he received any thing ; and Mr. Devaux has now written a letter, in which he says he never gave to any person whatever a single crown which was not intended for the public service ; and we are left to suppose that the grand object of Mr. Devaux was the odd hundreds arising from this transaction of mine, which he never thought worth asking for. As well might we suppose, that with the prospect of 3 or 400*l.* he was induced or enabled to purchase, *as he did*, on his arrival at Rome, the Chigi Palace, in the Corso, which he inhabited in the first style of splendour and magnificence for several years.

It was here also at Tubingen Mr. Gardiner afterwards told me to burn, or leave with the landlord, the bons or receipts, which every officer in the regiment must still know they signed, and which I left with the landlord of the Black Eagle, and where Mr. Gardiner might, I have no doubt, still have found them in his late journeys through Germany in 1803 and 1804, when he conferred another employment on Mr. Devaux, and when he re-united

himself with Mr. Dévaux, if he had inquired for them. It was there, too, he said he came to advise me as a friend to return to England; and I then declined it.

The letter of mine, which he afterwards introduces from Ancona, and endeavours to confound with the transactions at Tübingen, has little in it that I can see either worthy of being inserted by him or noticed by me. That I should be turning my thoughts towards England on approaching the close of a march, although I declined it on entering upon the commencement, is nothing strange; uncertain too as my health had been, though at that time it was better. But I do not attempt to palliate my fault in an expression which could imply Mr. Gardiner's *system of economy*, although I was ill situated, being now under his command, to tell him that the objects then before my eyes evinced only the extremes from which economy is equally distant, viz. a grant of forage to two thirds of the captains who received both pay and allowances amounting to 18s. 8½d. sterling *per diem*, and the allowances withheld from the other third of the captains who received only 4s. 4d. sterling *per diem*, and only compensated by two rations of forage, and the same in proportion to the other classes of officers, though the degree was not quite so striking. Will Mr. Gardiner plead a limitation of his powers, when he literally *took on himself* to form this third battalion? Will he say he had not the power to grant the allowances*? By what authority

* It is possible he may plead, that in the capitulations it was expressed, that the allowances were only to be paid from the time the corps were complete. But Mr.

then did he grant the forage? But we have already seen that a precedent was established by granting the allowances on the march from Utrecht, and no forage till Mr. Gardiner had introduced Mr. Devaux to Mr. Woodford's acquaintance.

I shall now pass on to Pisa, where I met Mr. Gardiner after I had gone with the troops to Corsica and returned from thence. He contends that the time I allude to could not be July 1796, and shows that it was more probably the preceding month of June; and I admit he has gained this unimportant point: but with respect to the conversation which passed between him and me, he now opposes Mr. Devaux's letter to Mr. Woodford, 21 May ~~1794~~⁷, to the Instance of his Generosity in a gift of 5000*l.* stated by me to have been admitted on the part of Mr. Gardiner; and Mr. Gardiner now says he adds his declaration to that contained in Mr. Devaux's letter; and therefore it only remains for me to admit that *they are in all respects perfectly calculated to go together. There is not more or less truth in one than in the other.*

In respect to the conversation I there had with Mr. Gardiner, in which he named the amount of the expense for forage, I solemnly declare that he himself did then name 60,000*l.* sterling.—It was in speaking of Mr. Devaux's expensive and magnificent style of living, and adverting to his means of supporting it; and he in particular alluded to Mr. Devaux's having arrived at Pymont, and re-

Woodford had already dispensed with that, which could only be inserted on a supposition of their not marching, but lying still in a depôt.

mained there some time with one servant only, and contrasting it with the equipage and style in which he afterwards travelled, and with which he arrived at Rome ; where, as I said, he bought the Chigi Palace, in the Corso, and where he lived with an establishment and equipage beyond the style of the princes *not only* of that country. And Mr. Gardiner, even before his arrival, feared the impression it would give,—and which he cannot deny,—being expressed in a letter, which he sent to me at Ancona, where Mr. Calonne, who was called one of Mr. Devaux's brigadiers, and who preceded him with his saddle-horses, demanded 20 stalls for his horses, on the prospect of his arrival there.

EXTRACT FROM MR. GARDINER'S LETTER,

dated Rome, 9th March, 1796.

“ Pray send the accompanying letter to Devaux.—I wish him
 “ much to receive it, before he arrives at Rome. I *tremble* lest
 “ he should enter the city *with the io triomphe**.”

Now, why should he *tremble*, if the sudden growth of Mr. Devaux's fortune proceeded from such trifles as I transacted? The

* *I triumph*—relating to his equipage, which then consisted of different carriages, servants, led horses, &c.

only thing I ever transacted for him was what I have stated, the whole produce of which was a few hundreds. But once for all, as Mr. Gardiner now endeavours to separate himself from Mr. Devaux, and to unite me with Mr. Devaux, I will beg leave once more to repeat, that he arrived at Pymont with one servant, whose name was Soiron, and that the subsequent increase of his Establishment, Equipage, and Expense could not proceed from any combination with me, or be assisted by me,—who on the contrary made two different attempts to strike at the root of the Forage Contract itself, although my superior chose to continue it. I therefore beg leave to repeat, that Mr. Gardiner, and Mr. Gardiner only, knew him formerly at Paris; that he only introduced him to Mr. Woodford; and that his introduction procured him the negotiation of half a million sterling for the department, also the contract for clothing and arming the regiments round Pymont, and the best of all good things the contract for forage: all of which, without further loss of the reader's time, ended in Mr. Devaux's triumphant entry into Rome, *at which Mr. Gardiner trembled*. Yet he has since so far recovered *the shaking fit* as to confer a fresh employment on him after an interval of seven years, during which he wrote the letter that is published in the beginning of this book, respecting Mr. Devaux's conduct towards the Duke de Caylus, at Cornetto; and being since enabled by his superiors, Secretaries at War or others, to confer another employment on him, has during the last two years reunited himself with Mr. Devaux, at a distance of 700 miles; and since that and the present year only, the accounts of expenses incurred in 1795 are *at last* sent to the Auditor's office. Mr. Gardiner says, page 97

of his Answer, that what I stated of the *auditing* of the accounts in 1799, *was preparing the accounts for examination*. If so, they have *undergone a long preparation*. But I do not think it worth while to contradict that assertion,—though at the time he, and not he only, certainly called it *auditing* them.

I shall now pass on to my arrival in Portugal, where I learned that Mr. Gardiner had been, from the time of his arrival in England, united with Mr. Woodford in the foreign department of the War-Offices.

I need not recapitulate what took place in Portugal; where being engaged in drawing up reports, on some irregularities in the mode of recruiting the foreign corps, I received at different times the following letters from Mr. Gardiner.

COPY OF A LETTER FROM MR. GARDINER.

“ DEAR POOLE,

War-Office, 2d May, 1797.

“ IT gave me great pleasure to receive your letter of the 17th
 “ April. My two last letters in answer to yours of the 20th
 “ March, will I hope convince you, that, if I were in fault, it was
 “ equally unavoidable as unintentional.—The accompanying from
 “ Mr. — I received yesterday.—In whatever reports you make
 “ hereafter of the Delinquency of your Flock, be as moderate as
 “ possible—though true, these reports are not well received—

“ and though the honesty of them ought to recommend You,
 “ depend upon the Truth of my assertion, that they will have a
 “ very contrary effect: Three years experience has convinced me
 “ —that certain predilections in favour of French foreigners are
 “ too strong to be combated by Facts; nothing less than Autho-
 “ rity can operate a Change: this we shall never possess: there-
 “ fore let us prudently give way and think a little for Ourselves.—
 “ My wife desires her compliments to you.

“ Very sincerely yours,

“ RICHARD GARDINER.”

Whatever was his view in writing these letters, I have the satisfaction to know that I was going straight forward in the execution of the duties in which I was engaged, when I received a letter from Mr. Gardiner, dated 13th June 1797, offering me an employment in Cape Breton, in America, which he stated to be worth 350*l.* *per annum*, being that of Barrack-master.

After this I received another letter from Mr. Gardiner, dated 30th June, which surprised me more than that of the 2d May.

It begins in the plural number, and does me the honour to couple me with himself, saying, ‘ We have stood much between foreigners and the interests of Government, but need not repeat it.’ Now I know not when he stood between them and the in-

terests of Government. His saying he contributed towards the reduction of the establishment by his letter to Mr. Long—I do not admit it, otherwise than when he saw it was *impossible for it to proceed*; and he also says, he had been employed to make the estimate of the expense of a foreign corps with a British regiment, and even the regiment Royal Etranger does not by a very considerable difference cost so much as a British regiment of equal establishment. I thought this was strange, knowing the soldiers to have the same pay, and the officers much higher. I afterwards found that they had estimated the soldiers' pay in one, at a shilling per diem, being the time when the pay of the army was raised, and calculated the other at sixpence, although we know the foreign soldiers' pay was raised accordingly, though the order came some weeks later: we are therefore indebted to that *critical interval* for a statement which might otherwise *mislead*. The bounties to foreign recruits are said also to be much less costly to Government; yet I believe, if their enormous desertion be calculated, it will prove higher: he also speaks of my allowances, which in another letter he says are very moderate; here follows the letter.

“ DEAR POOLE,

War-Office, 30th June, 1797.

“ THAT you will have much to say to me under the chapter
 “ of Imposition, I have from some Experience very little Doubt:
 “ however, confine the communication of your private senti-

“ ments to me; we have always thought the same of the inte-
 “ grity of my little horse-dealing friend, and of others of not
 “ less noble birth; and we have both ventured to deliver those
 “ sentiments respectfully, though unequivocally; and, what is
 “ of more importance, have really stood much between them and
 “ Government.

“ We did, need not repeat these communications. The plot
 “ is unravelling fast, both on your side of the water and this.—
 “ Dishonesty has a confoundedly blabbing tongue, that will
 “ sooner or later publish her achievements to the world. We
 “ have heard of bags of silver dropped in a canal, and the
 “ Zuyder Sea; but these, my friend, were childish attempts
 “ compared to the gulph which at Quiberon swallowed up, in
 “ one day, not only thousands of sterling pounds, but Vouchers
 “ for Tens of Thousands. One gentleman, however, Mr.
 “ ———, has been caught in his own trap. If you do not
 “ from home meet with the support you ought on the score of
 “ recruiting, it is because the contract made with the colonels
 “ for furnishing recruits completely equipped, is much less costly
 “ than the recruiting the English regiments. I have lately been
 “ employed in making a comparative estimate of the expense
 “ of a foreign with an English regiment; and strange, though
 “ true as Gospel, even that gulph of a corps, the Royal Etran-
 “ ger, does not by a very considerable difference cost so much as a
 “ British regiment of equal Establishment. This has been such
 “ a triumph that I do think, even at the peace, foreigners, parti-
 “ cularly Swiss, will be kept up.

“ Your three letters with General Stuart’s orders, and your
 “ subsequent reports, are given to me to answer: these, of course,
 “ make the subject of another letter. You are most likely in
 “ the occasional habit of seeing ————— If so, observe
 “ your usual prudence with regard to your contingent accounts
 “ which are passed, and for which you have an order to draw.
 “ He is not overburthened with the esprit de conduite, and may,
 “ in a moment of ill-humour, quote your allowances. Had he
 “ not been so absurd in his conduct, a great part of his charges
 “ would have been allowed—I should have had the Examina-
 “ tion and Report to make of them; but after what had passed,
 “ I insisted that I should have no concern with them. Taylor
 “ has clipped his wings most amazingly. And I cannot but
 “ think, with justice. It does not sound prettily to hear of four
 “ post-horses from Leghorn to London, *via* Inspruck, Vienna,
 “ and Berlin.

“ I shall soon expect to hear of your decision with regard to
 “ Cape Breton. Lord Malmesbury sets off this day for Lisle.
 “ We are very sanguine in our hopes for peace upon decent
 “ terms. All is quiet at home.

(Here follows mere correspondence relative to private families.)

(Signed)

“ R. GARDINER.”

I received another letter from Mr. Gardiner.

(COPY.)

“ MY GOOD FRIEND, *War-Office, 4th August, 1797.*

“ As the regiments of Castries, Mortemart, and Dillon are
 “ now of the same establishment, I beg of you to desire the
 “ commanding officers to adopt the same form of monthly re-
 “ turn: it otherwise is impossible to make out a general return
 “ of the three corps, to be laid before Mr. Windham. The
 “ return of the regiment of Castries for the 1st of July is as
 “ good a model as you can take. I have seen and spoken to
 “ Mr. Windham relative to your appointment. He desires
 “ that the official nomination may be deferred till Mr. Wood-
 “ ford returns to town. I expect him this day or to-morrow;
 “ consequently hope, that the dispatches of Tuesday next will
 “ contain your appointment. This vile system of procrastina-
 “ tion increases, rather than abates, and we are all employed
 “ in bringing to Light Evils past, instead of concerting stable
 “ measures to prevent future depredation. However, I have
 “ no more reason to quarrel with this same System, than divines,
 “ *with Sin and the Devil*: for neither of us could be employed
 “ but for this Perversion of moral Faculty. The only use to
 “ which I am converted is the Examination of old Accounts.
 “ I docket, and make up in most official Parcels these Monu-
 “ ments of Peculation—I make my Report upon them;—hand
 “ them from one closet to another—where they will probably

“ lie till some Committee (should the Mice and Moths spare
 “ these valuable Manuscripts) calls for them. I could wish
 “ something more useful; as it would be more serviceable to
 “ myself: for I have not the faith to believe that year after year
 “ I shall have my 500*l.* upon such unwarrantable Terms. The
 “ Secret Committee of Finance may, indeed, call us to Ques-
 “ tion next Session, as they have done Mr. Lewis in this.
 “ However, I do not find, that this Committee is one jot better
 “ employed than myself. Mr. Lewis delivered in a return of
 “ his share of the Emoluments of this office, amounting to
 “ eighteen thousand pounds per ann. and yet his wings are
 “ not clipped—This is the very Substance of abuse, whilst
 “ mine is but the poor semblance of it.—Mr. Windham barely
 “ receives 2,500*l.* *per ann.* and his deputy touches 18,000*l.*
 “ In some cases it is better to be the Man than the
 “ Master—this is one of them. I wrote to you by the
 “ last mail. I know of no news, or do I learn any, but
 “ through the public papers—I send you those of the office for
 “ the 3d and 4th.—Mrs. Gardiner desires her best compliments
 “ to you.

“ Very sincerely yours,

“ RICHARD GARDINER.”

This letter led me to conclude, that no better order of things
 was to be expected from home than that I had before witnessed in

Germany; and the intrepidity with which it was written, showed me that he was firmly fixed, and broadly supported in the very office from which orders should issue and regulations receive support.

At this time I was so unwell, from the excessive heat, that I could barely execute the duties in which I was engaged. Since my arrival in Portugal, I had been appointed, through Mr. Windham's favour, to be Barrack-Master at Cape Breton in America. I now wrote for leave to return to England; but added, in my letter to Mr. Gardiner, that if I could gain the Indies by saying General Stuart's regulations were not just, I would not say it.

I then received a letter of the 11th August 1797, which might have been omitted here if Mr. Gardiner did not impute to me a disposition to suspect public offices and departments without cause. I must therefore show, by the following specimen of the manner in which he writes of them, that his Letters are most subversive of the respect due to them.

EXTRACT.

DEAR POOLE,

War-Office, 11 August, 1797.

AFTER the pleasure which I had in announcing to you Mr. Windham's kind intentions towards you, it is extremely mortifying to me, to tell you, that the dirty peculating regulations

of General De Lancy's office, have so curtailed the emoluments of the place proposed to you at Cape Breton, that it is scarcely an object worthy your attention: but Mr. Woodford desires me to tell you that he will see Mr. Windham upon it, who probably might have some intention of improving from his own authority the salary of Barrack-Master.

I received another letter from Mr. Gardiner.

(COPY.)

“ DEAR POOLE, *War-Office, 30th August, 1797.*

“ COLONEL Dillon has just read to me a letter from his brother, the Lt.-colonel, by which it appears that the officers, as well as the regiment, are daily suffering for want of money, which has long since been due to them. The men, you well know, if not paid, will desert—and though the officers will not do the same, their good-humour cannot well be looked for. Captain Pollock is employed in making up the accounts; but I understand there are old accounts, previous to the embarkation from Porto Ferrajo, and consequently will bring no grist to their mill. I will beg of you to inquire into this; and if the arrear of pay be very considerable, to represent to General Stuart the necessity of your drawing for a sum sufficient to discharge, or, at least, considerably to reduce, their claims—You must be sensible of the prudence of ap

“ peasing the soldier. One Captain, Mr. D’Artaix, has a de-
 “ mand upon the regiment of nearly 10,000 livres.

“ There is a claim for the bounty of 115 recruits, enlisted in
 “ the interval of the regiment being completed and leaving the
 “ Mediterranean. Colonel Dillon had an order to feed his esta-
 “ bishment with men; but when the order was given, no sum
 “ was fixed. You will have the goodness to request the Lt.-col.
 “ to furnish you with a general statement of the expense in-
 “ curred by this recruiting, and not to give you the Trouble of
 “ going over it.—Send it to me, and, with Colonel Dillon, I
 “ will settle it.

“ Upon the new arms which are to be delivered for the motley
 “ stock, brought by the second battalion, pray say a word, that
 “ these new arms may be British, on account of the calibre.
 “ I have sent to Colonel D. an extract of your report to General
 “ Stuart, on the state of the materials in store for his new
 “ clothing. It is good he should know what a set of harlequins
 “ his regiment would appear if dressed in this various-coloured
 “ cloth.

“ Young —— is coming home, and I believe now at Cassel.
 “ A most curious memorial has jointly by —— and ——
 “ been presented to Mr. Windham—they state, that having
 “ spent all their licenciement, and having remained in London,
 “ for the purpose of making up their accounts, they consider
 “ themselves still in His Majesty’s service, and claim their pay

“ accordingly. As a recommendation, one lost his military
 “ chest, containing 2570*l.*, the other, 1870*l.*—Upon making up
 “ their accounts, there was about this sum deficient: so the
 “ expedition to Quiberon furnished the pretext.

“ Sincerely yours,

(Signed)

“ RICHARD GARDINER.”

I now applied for leave to go home, seeing that the further things advanced, the worse it would be for me, who executed these duties on principle, and, in my whole conduct, had shown myself in opposition to the interest of the colonels, without ever listening to any suggestion, much less had I followed Mr. Gardiner's advice. Yet I must add, in justice to General Stuart, to whom I also owed all military obedience, that he obliged every officer to fulfil the duties of his station; and that, had I been capable of such conduct, his vigilance would have perceived and detected it; and he, whose approbation is now almost my only consolation, would have punished any defection with the utmost severity.

The regiments of Rolle and Dillon had arrived, from Corsica, in Portugal whilst I was there; and the commanding officers had given in large demands for sums due to them—that of the regiment Rolle I examined with the pay-master, and the balance due to the regiment was 16,580*l.* sterling; the demand given in by

Lieutenant-colonel Dillon was 9055*l.* 12*s.* sterling : these sums were ordered to be referred to the Foreign Office at home. An arrear of pay due to them made a part of the demand, and Lieutenant-general Stuart desired I would at a future time inform him of the result of it, being struck with the large amount. Some time after my return to England, I made the inquiry of Mr. Gardiner, and received for answer, that some part of the claims of both regiments were admitted, and others rejected, and others held in suspense ; but that the sum admitted due to the Baron De Rolle, 24th June 1797, was 4566*l.* 2*s.* 6*d.*; and also that Colonel Dillon's was settled at an immediate 5357*l.* 12*s.* 7½*d.* which Colonel Dillon himself told me he consented to receive, in order to bring his accounts to some sort of conclusion. I then asked Mr. Gardiner what I was to state respecting the remaining sum ; and he answered, that part was to be set against two months' pay due to the regiments, and that the rest was put on the *deferred list* : and upon my asking an explanation of the deferred list, and whether I was to report those sums as disallowed, he answered, No ; but that he had found that at the Treasury there was a *deferred list*, and that they had now adopted the same thing in their office.

Mr. Gardiner says, " 'Tis strange General Stuart should not have heard of the irregularities in Germany, from the officers in Portugal." I say, no ; not when the Foreign Office held *thousands of pounds* due to those colonels on *the deferred list*—not when those colonels stood committed by Mr. Woodford's impracticable order of the 11th March, 1795, not to allow

money to be received in lieu of rations. The Duke De Castries did ask me if I had stated them to General Stuart, and requested *I would on no account do so.* I replied I had not, because Mr. Windham and he were not on the best terms.

After my return to England, in the autumn of 1797, I stated the circumstances of the reception I experienced from Mr. Windham, and stated them such as they really were—nothing could be colder.

During the summer of 1798, I did write a letter to Mr. Windham, expressing my fears that what was done in Portugal had not been fairly represented to him, and I mentioned the abuses in the forage in Germany. I also made a copy of it for Mr. Woodford, and left one at the door of Mr. Windham, and the other at the door of Mr. Woodford, nearly at the same time, they living close together.

Mr. Gardiner says *he knows nothing of the pretended transaction,* nor ever heard of it till the publication of my Narrative, and positively states it to be altogether untrue.

I here solemnly declare that Mr. Gardiner himself, and no other, *is the person* who came into my lodging in Davies-street, soon after, on the same day, and conjured me to consent to its suppression. As to his saying that I thereupon showed with what ease I was diverted from my duty to the public, I think any one who has read the description Mr. Gardiner gives in his

own written letters will rather wonder that I ever ventured to make any attempt of the kind, than that I did not pursue it further when it had become communicated between Mr. Woodford and him. But in the following page 96, Mr. Gardiner reasons on what he denies in the preceding, saying that during this time I wore the mask of friendship towards him. Now, if he does not admit that I took the step, wherein was the breach of that friendship? I deny that any person ever heard me express such a sentiment towards him, as friendship: nay, I mentioned to a friend my wish to break with him entirely, but was dissuaded from it, situated as he then was in the office. *At that very time I did not even receive my half-pay, but by applying to him for an order for it.* But I again say, Where was his own sense of duty to the public, when he docketed and made up in most *official parcels*, and consigns to the mice and moths, what he avows to be Monuments of Peculation, in a room so near to that of the Secretary at War, where every door would have opened at his approach?

In page 23 of Mr. Gardiner's Answer, he affords me some consolation under the mortification of having fallen into *mistakes*; for, after contending that the accounts he brought home could not be supposed to be, in his mind, "*monuments of peculation,*" he says, to what accounts he alluded *he cannot now recollect.* Now, I beg leave to repeat, If *monuments of peculation* left so slight a trace on the mind of Mr. Gardiner when employed in a public office, what must have been the transactions that furnished impressions strong enough to have effaced

what he then stamped with such energetic expressions, in written letters, *dated from the War-Office?* He owns indeed therein, that he has no more reason to quarrel with that same system, *than divines with sin and the devil.* Was it then his progress in this species of divinity? or did a nearer approximation reconcile him still more with his infernal majesty, or suggest a coalition? He owns he made them up in most *official* parcels, consigned them to oblivion, and can't now *remember* which they were: as if he had drank of the waters of Styx and Lethe united—fit elements to compose the Cup of Oblivion and the Cup of Coalition likewise.

But to return to Mr. Devaux—It may be asked, whether on his arrival in England did no attentions, no intercourse take place between Mr. Devaux and me?—I answer, Yes—much: the first, as the only acknowledgement in my power for the reception I had met with at his table in the days of his affluence; the latter, that I might leave him no *personal* cause to abandon me, as he has since done by denying what he had said to me, and upon which I had already acted to a certain point. Was I to treat him with inattention at a moment when his diminished fortunes left him open to the approaches of my opulent adversaries? I say, Self-preservation more than Prudence required it from me—seeing as I did the precipice before me—although it proved unable to preserve me from it, as might be feared in so unequal a conflict.

The next circumstance which followed in the winter of 1798-9,

shows that not only did Mr. Gardiner introduce Mr. Devaux to public employment, but was also applied to by the latter in his more important *private* concerns. In this year he drew the sum of 6000*l.* belonging to Mr. Devaux, out of the hands of Boyd, Benfield, and Co., and owned to me that he vested it in the funds in his, Mr. Gardiner's, own name.

In page 83, Mr. Gardiner says of the accounts, that, being incurred under Mr. Woodford's inspection, it would have been very wrong they should have been examined in his department of the War-Office, and that in the other department of the War-Office it would have been deemed objectionable, as interrupting *regular business*. Yet he pretends it was done. Why then not say where it was done, and by whom? I am not able to understand whether this be the same audit he afterwards mentions, as he only says where it did *not* take place, *nor* by whom. But with respect to that of which he afterwards speaks in page 97, I know the person was the Hon. Charles Yorke, and then it was the exchanges were found to be so erroneous, that recourse was had to one if not two regular merchants' clerks, who were introduced into the office at this time for the express purpose of assisting, in what Mr. Gardiner now calls the *preparation* of accounts, but which he then called the *auditing* them: and then it was Mr. Gardiner said to me, that a part of the sum he had recovered for Mr. Devaux must go to make good those accounts of exchange: and this likewise corresponds to what Mr. Devaux told me afterwards at Rome, that a sum of money recovered from Boyd, Benfield, and Co. was

withheld from him until he signed a set of papers which were sent him, but which, notwithstanding, he had not then signed; adding, that he had been put to much inconvenience for want of the money; but that he would then go to England and make them restore it. And this corresponds also with the following passage in Mr. Gardiner's letter, written during this *audit* or *preparation* of accounts, when in a letter dated 8th April 1799, requiring me to certify that the horses were constantly forthcoming, he adds, "I have on this occasion, as well as some others, much reason to complain of the irregularity, not to call it by a worse name, of our friend Devaux." And what confirms all this is, that when Mr. Devaux did come to England, he says to me, "You must say nothing about the money that was recovered from Boyd, Benfield, and Co. because they have settled that with me." And this too passed through a very respectable merchant's house in the city.—Now Mr. Gardiner and Mr. Devaux may deny all this too; but there are other persons who at least might be called upon. And as to the *Audit*, all the persons in and about the office knew of it.

It was during that *audit*, or *preparation*, Mr. Gardiner denied having received my letter from Portugal, informing him the pay of the five foreign regiments there would thenceforth be supplied from the Pay-master General's department; and he says, page 98, "Persons not conversant with the manner in which the public money is applied for, and issued, will conclude that this enormous sum had twice been drawn for:"—he

then adds, “ A few words will set the matter in its true
“ light.”

Mr. Gardiner then proceeds to represent—“ that in Portugal,
“ Colonel Hadden, the deputy pay-master general, issued the pay
“ and allowances to the officers and men present with the corps.
“ In England Mr. Lukin issued the same to the absentees, and
“ moreover paid the clothing and other incidental charges. Had
“ Colonel Hadden in Portugal, and Mr. Lukin in London,
“ both drawn upon the pay-master general for all the pay, the
“ enormity of the demand, and the excess of the sum granted
“ by parliament, would immediately have detected the irregu-
“ larity of such a proceeding.”—And the reader is thereby led
to believe that these things are *immutably regular* in those offices,
as if woven in a frame, where lines cross each other at right
angles, and parallel corresponds to parallel.—I will not however
be prevented from giving Mr. Gardiner’s own *written* descrip-
tion of it in a letter to me, which he cannot *therefore* deny:
let the one be compared with the other.

Extract from Mr. Gardiner’s own letter, 16th Sept. 1800.

“ I must explain to you, that the Treasury call upon us for
“ a monthly estimate of our probable wants; and if we did

“ not, like horse-dealers, ask an abating price, we should not receive sufficient supplies for our indispensable necessities.”

Thus we fall at once from that immutable order, that systematic arrangement, which might seem, as he says, to *those not conversant with the manner in which the public money is applied for*—worthy to regulate the greatest source of payments in the world—the Treasury of Great Britain. But what a falling off is here, to the very horse-dealers and jobbers of Smithfield!

I will therefore beg leave to inquire, on his own *written* description of *asking an abating price*, what he does with the overplus when he strikes a lucky bargain, and *is not obliged to abate?* for he has not been an unlucky man in his dealings, and may be supposed sometimes to *get out of the gentlemen* what he asks. He has not told the public what he does on those occasions with the overplus, the odd thousands. Some explanation is due, whether they are applied and accounted for, *sooner or later*—for the *current service in war*, or reserved for the decisions on the *deferred list in peace*.

Yet he endeavours throughout his book to represent me as one who am deficient in those sentiments of respect and confidence that are due to public departments, and offices of trust and responsibility,—as one inclined to suspect their conduct without cause; although he has expressed himself *in writing* on a variety of occasions, from a public office, in such a manner as destroys suspicion, *by removing all doubt*. Take the whole

tenor of Mr. Gardiner's letters on the proceedings of a department which originated under Mr. Windham, and let any one say what are the impressions they convey. I heard of no person who differed in respect to them; nor did I believe it possible, till Mr. Gardiner's late publication showed me that the Heads of that very department, the successive Secretaries at War, had, *since my publication of them*, written letters to Mr. Gardiner, expressive of confidence, and consideration, and concern, at the controversy in which he is engaged.—Then and then only, I found that what I thought incontrovertible testimonies, sufficient in themselves to justify, or to form the basis of an inquiry, were overlooked by those whom, I had believed, they most concerned. And as I know that those letters are still, in the opinion of the public, not only of a very singular description, but incontrovertibly the first and only ones of their kind that have hitherto appeared from a public office, I am the more excusable in not foreseeing the effect they have produced on the Secretaries at War. We have seen nothing like them from the Admiralty, the Ordnance, nor any of the other various departments. Mr. Windham's letter, written since their publication to Mr. Gardiner, is, as the latter says, an honourable testimony in his favour:—but who could expect it, until they saw it?

The Hon. C. Yorke, who succeeded Mr. Windham, and during whose continuance as Secretary at War Mr. Gardiner confers another employment on Mr. Devaux, writes him likewise a letter of so late a date as the 10th Oct. last, 1804, highly complimentary on the discharge of his duties in the Foreign

Office,—and expresses his concern at the unpleasant altercation in which Mr. Gardiner is involved.—It moreover appears that Mr. Gardiner was selected to accompany that gentleman when going in a very high station to India: but that could not have been influenced by my *publication* of his letters, which had not *then* appeared, and could only result from his qualifications for that particular situation, without knowing his descriptive style in epistolary correspondence.

But to return, and take the circumstances in the order in which they occurred. Mr. Gardiner denies that during the time I was in England in 1798-1799, I told him I would pay back to Mr. Devaux the balance which remained in my hands; yet I told Mr. Gardiner so at Tubingen, and more than once afterwards. I told the person so also at the time, and in the place I mentioned in my Narrative. And since the publication of Mr. Gardiner's Answer, I have written to the gentleman in whose hands the money remained, and who has written me an answer, from which the following is an extract:

“ In reply to your question, I can have no hesitation in explicitly stating it to be perfectly in my recollection, your having more than once told me that you had several hundred pounds to return to Mr. Devaux, and that you held them liable to be called for upon the shortest notice.”

I shall next proceed to insert a copy of Mr. Devaux's receipt for the money proceeding from the non-effective rations.

Copy of Mr. Devaux's receipt.

Received from Mr. Poole, who was inspector of the regiment of Viomenil, the sum of three hundred and forty-three pounds sterling, being a balance proceeding from the non-effective rations of forage, granted to that regt. previous to their joining the march of the others, between Dillenburg and Fulda, in the month of September 1795, after deducting the sum paid to Mr. Chaniac, for transacting the same. Done in Triplicate, Rome, this 5th November 1801.

Witness,

(Signed)

C. A. DEVAUX.

I. N. MARSHALL.

This *receipt* is in the hand-writing of Mr. Devaux, as well as the letter ordering what composition was to be paid for non-effective rations, and both these documents were shown to Mr. Bragge; yet it seems from Mr. Gardiner's answer, that gentleman foresaw I should be deficient in proofs. What stronger *proofs can exist* than these two written documents? the one

containing instructions to pay for non-effective rations, and the other acknowledging the receipt of the money proceeding from them! That he foresaw what has since happened in Mr. Devaux's denial of what he before said, I admit:—having an advantage of knowing, at the time he spoke, *whatever might then be passing at Venice*, he certainly could form a better judgment than I what to expect; and I own he was in the right when he told me he saw *no great probability*, that Mr. Devaux would confirm what he had before said to me.—But I do not admit in any degree a general assertion of my being *without proofs*, whilst Mr. Gardiner's letters, and Mr. Devaux's letter and receipt, remain forthcoming.

Mr. Gardiner seems to think he has gained a great point, inasmuch as General Willotte's ship was under Tuscan, not Neapolitan colours, and that he did not arrive from Genoa in that ship. I know that she was in Leghorn-roads on the 15th Oct. 1800.; that she was called l'Esperance; and that, when the Republicans marched into Leghorn, he went on board her. That he *then intended* to return ultimately to England, I believe; and whether he accounted with our Government for the 70,000*l.*, or with the King, his master, by whom he was authorised to give commissions in his name, to the officers,—this did not constitute the *singularity* that induced me to mention it.

What struck me as *singular*, was, that after having told me he had raised several corps, and disbanded them, I found he had no Inspector from either of the two Foreign Offices;—and

this I still consider as a singularity worthy of notice. But as the reader may not know that there were two Foreign Offices during the war, I will give a few points whereby to distinguish them.

Two different Offices of Foreign Corps had existed during the war, from the year 1794 or 5; and therefore it was I had taken the liberty of expressing my surprise at finding a third establishment, which received its money from Mr. Wickham, and had no Inspector either from him or either of those before-mentioned Offices of Foreign Corps so many years afterwards.

Having already said so much of that under E. J. A. Woodford, Esq., it will only be necessary to add, that it was at first intended to go to a very great extent, but was unable to complete more than four regiments; and these four regiments during chief part of the war constituted his department, which was held first at the War-Office, and then in Queen-street, and is now returned to the War-Office on a reduced establishment. It was at first intended that these regiments should have retained the white cockade, which two only of them ultimately did; therefore, though at first the departments were sometimes distinguished, by calling Colonel Nesbit's that of the black cockade, it was afterwards dropped; and indeed such a distinction would be little better than what the French express by their proverb of—*bonnet blanc, et blanc bonnet**.—The essential distinction was, that in Mr. Woodford's the regiments had capitula-

* A white cap, or a cap that is white.

tions or agreements between the Government and Colonel, founded in some instances entirely, and in others more or less, upon the military system of the former French armies.

The other department under Colonel Nesbit had generally, if not always, the same pay and treatment as British officers and soldiers, and the rules of the British Service seemed to form the basis of their regulations: but as I was not employed in it, and have only sometimes met with their corps, I cannot speak positively. I have however always heard that they were content with their pay and treatment. To give a relative idea of which, and to avoid unnecessary calculation, Col. Nesbit's may be considered as *a medium* of pay between those in Mr. Woodford's, who either received pay and allowances *united*, or else a very low pay *only*, the latter being altogether as inadequate as the two united were excessive. With us it was the two extremes, either Carnival or Lent, either fat Friars or lean Lay-brothers—Captains who marched near a thousand miles on 18s. 8 $\frac{1}{4}$ d. sterling *per diem*, whilst others of the same rank, marching with them, received only 4s. 4d. sterling *per diem*.

The department of Colonel Nesbit followed the rules of the British Service, and had a printed Code of Instructions, which Mr. Woodford's had not: and surely there is nothing so preposterous in our Army regulations, to which the soldier of another country cannot conform; whilst the advantage of fixing the Finances between regular, well defined limits, must be preferable

to capitulations relating to foreign armies, from which a constant source of claims and discussions is ever arising.

When I was last at Mahon, I had an opportunity of seeing two foreign corps who were thus assimilated to the British system; the one a regiment called the Queen's German Rangers, the other a small corps consisting of two companies of Corsicans, both being under British commanding officers—they were in all respects paid and treated as British; their regulations in finance were strictly the same; and being administered with economy to the Government, and justice and equity to the Soldier, it is not possible to imagine that any advantage could have arisen from the Utopian system of capitulations;—or even had this been placed under a Foreign Office, I know of no good that could have resulted. The services they rendered in Egypt, stand also very high on the brilliant record of our military successes in that country.

These establishments therefore present themselves under four points of view:—Mr. Woodford's department, established and administered upon a variety of capitulations, with Inspectors,—Colonel Nesbit's, on a plan similar to the British army, with Inspectors,—General Willotte receiving his money from Mr. Wickham, without Inspectors; and the two last-mentioned corps, commanded by British officers, and treated and paid like the British: and therefore of course no Inspectors, any more than a British regiment,

Having before said that I can see no good which resulted from this office, it may be expected I should point out whether any Evils resulted ; but having detailed them so circumstantially before, and being generally employed with the regiments abroad, I will confine myself to one more point, which occurred to me as being *there* situated : and for the other point of view, taken from *within* the office, I must refer the reader to Mr. Gardiner's own letters, from the War-Office, already inserted.

The single instance to which I shall confine myself is, that whilst Mr. Windham himself was Secretary at War, a regulation was made relative to pay-masters. From that period it not only became a separate trust, but was treated as an important trust, and securities were required from each person who executed it ; and this not only received the sanction of parliament, but was carried into effect through all the regiments of the British line, and the presence of the pay-master with the regiment on service became almost indispensable.

If the reader should ask, Why did it not apply in all respects the same in the separate or *extra-parochial* department of Mr. Woodford? I know not, for in none could it be more requisite. The desertion from the regiment of Dillon exceeded all the desertion ever heard of. Not only during its formation in Corsica, did a serjeant's-guard placed at an out-post desert with all the whole party, but when the regiment went from thence to Elba, upwards of one hundred deserted ; and I have heard that 150 deserters from ~~this~~ regiment were intercepted in one ship, going to the main land

of Italy. In Portugal, 80 men deserted:—in short, it was a kind of sieve where the men dropped through, though the arms, the accoutrements, and a great part of the clothing remained—Whilst Government, after the regiment was completed with a second battalion, paid for all the men put in at the top of the said sieve, and not only as recruits, but as recruits furnished with arms, accoutrements, and clothing; and when this regiment afterwards arrived in Portugal, these *frequently presented arms*, that had passed through so many hands, were found so bad, and indeed those of the regiment of Rolle likewise, that it was necessary to furnish both regiments with complete sets of arms from the British Stores, gratis, after paying, they best know how often, for the others.

If ever therefore a regiment required the constant presence of its pay-master, it was this, where it would of itself have afforded sufficient occupation for the most active.

Mons. de Besson united the employ of pay-master with that of captain from the very origin, when the pay of his company alone was 18s. 4½d. sterling *per diem*; the value of the pay-mastership I cannot exactly estimate: and at that very time an aged officer, who had the rank of *general*, was serving in the regiment of which I was then the inspector, as a *captain* of a company, on a daily pay of only 4s. 4d. sterling, under the auspices also of Mr. Woodford's department. Now how does this correspond with Mr. Woodford's *fine* feelings for men advanced in life, and broken by misfortunes? how does it reply to

the plénitude of Mr. Windham's confidence, whose *real* feelings for their unfortunate situation were as pure, and as worthy, as the application and administration were ill directed and lamentable, not to say perverted and abused? Was it by plurality of beneficial employs conferred on one individual, that the distress of numbers of exiles who approached our shores was to be alleviated?

But to return to this one instance, to which I shall confine myself, of a captain and pay-master, who, whether from being in a supplementary department, or from whatever cause, seemed scarcely to think his presence necessary. This gentleman, Mons. de Besson, came out from England to Mahon in the year 1800: he there fell into ill health, and could not accompany his regiment on service to Egypt; upon which he delivers over his Trusts to another, with as little ceremony as one would reach out a candlestick; and returns to England, where he has remained ever since on the double pay of captain and pay-master. I am told the allowances for stationary, &c. have been lately given to the gentleman who officiates for him; but not at all from the proposal of the, I had nearly said, *sleeping partner*,—but will correct myself—the *sleeping principal*,—the *sleeping pluralist*—Mons. de Besson.

How the finance of the regiment has been since conducted I know not; but the following trait of it I have experienced even at the distance of so many hundred miles. After my last return to England in 1802, the sum of 107*l.* 4*s.* 6*d.* left by me

in the hands of my successor, was, from a delay in my letters going to Egypt, applied by him, my successor, to the public service; and I have since received the clearest testimony thereof, from the gentleman who thus applied it:—yet, though near four years have since elapsed, I have never been able to recover this sum of my own personal property; and the last reason assigned by Mr. James Lukin was, that the gentleman who officiates as pay-master in the regiment of Dillon has not acknowledged it.

It will be asked, however, if some good does not arise from these supplementary departments? And I must in truth answer, None that I know of, to the general interests of the regiments, or to the service; for although all these commissions were at first given *gratis*, and as the purchase of commissions is not only unknown amongst all the military nations of the continent, but must be deemed very objectionable by them, and has even been restricted in some degree in the British Service, it might have been supposed to have presented an opportunity with us for an exemption from purchase; especially as in the British army a general rule exists, that those who do not purchase shall not sell; yet, in a conversation I had with Mr. Gardiner at Pymont, I found no such thing was to be expected: and as it has since obtained a higher sanction, the hopes and prospects of those unfortunate French officers who still persevere, under the total loss of all resources from their own country, may easily be estimated. Where are they to find thousands of pounds sterling to purchase with? Amongst the captains, many had been 14 years

ago majors or lieutenant-colonels, in their own former service, and some even amongst the subalterns.

This department had a depôt in the Isle of Wight, but I am unable *at present* to appreciate the advantages to the service. It was *there* the persons absent from the regiments were usually stated to be, and expressed as such on the returns, except one captain or other officer from each regiment, who resided constantly in London for the purpose of communicating with, and from, the Foreign Office, to whomsoever commanded the regiment abroad on service.

I have reserved myself hitherto to speak more fully of Colonel Edward Dillon, who presented himself as mediator at my last return to England, in the beginning of 1802. He then came forward in a character which of itself merits respect; and as he at first not only assigned public and important motives for his conduct, but also proposed such enormous sacrifices as that of a whole department, corps, and office, 'tis not to be wondered at first believed that public motives were his sole consideration; although I could not help observing that every surrender on my part, was always followed on his by a clause for my reconciliation with his friend Mr. Gardiner. I was at that time, and have ever been, as willing to concede to *the public consideration*, as I was averse to the smallest sacrifice to the *individual*. If any gentleman does me the honour to wish for the short, straight, and true road to the knowledge of my motives; he will not only *here find it*, but also, I trust, find that my actions were strictly

conformable to them. Col. Dillon, on the contrary, appears to me to have constantly withdrawn himself, though at first by slow degrees, from the former better considerations, to extricate and justify the individuals; and I am now obliged to admit that his endeavours have been at last crowned with success, in procuring written letters, expressive of most flattering consideration, from the very heads of the then War department, to the author of those letters dated from the War-Office, signed Richard Gardiner, which I have inserted in this book.—Such is their mutual triumph!

It now therefore suits Mr. Gardiner to state that his friend Colonel Edward Dillon's former concessions were qualified and limited, saying *he proposed them only on a supposition that the facts were to be proved*, although his very interference could only be to prevent *the going into proofs*. What a *solecism!*—what an *attempt*, after he had declared, in the presence of witnesses a voluntary surrender of a whole department, corps, and office and that *all were to cease!* Did any man ever hear of such a surrender? or suppose the same man could afterwards set up for limited acknowledgments? I say that, referring to that first period of the transactions, it was the very contrary of what he now insinuates. I assert that all then was terror, dismay, and consternation; and I appeal to every honest man, who was at the moment at all acquainted with it, for the truth of my assertion, and though during near three years that have at last ended in his complete triumph, Colonel Dillon underwent great changes, from his fears to his hopes, and thence to his successes; y

I must beg leave to examine the past events which have led from one to the other, and to trace the transition from the mediator Colonel Edward Dillon, to the agent, the adherent, the now triumphant associate of Mr. Richard Gardiner.

Already does Colonel E. Dillon attempt to set up, that the offer of 1000*l.* sterling was conditional; and I assert that it was *immediate and unconditional*; and that he at the same time told me that it was only for the law expenses, and that I was to fix on what further sum I would have for myself. This passed at his house in Baker-street, *but without witnesses*; neither were any present when he supplicated me “not to lay the case before Mr. E——, or make it known to any of the Members of Opposition;” and therefore he may deny both, not to be behind hand with his friend Mr. Richard Gardiner, but worthily to partake of that glory, by which their present triumph is surrounded:—a light which may dazzle weak eyes, but, I have the satisfaction to know, as not misled stronger ones.

As I am now describing the paroxysm of his fears when he contented that Mr. Windham should in some way be made acquainted with the transactions, yet at the period of his meeting two other gentlemen, he varied for the moment, and then wholly declined making any communication whatever to Mr. Windham on the subject, declaring I should find I had done the best thing possible for myself, in stopping proceedings; and when at the conclusion showed him one of Mr. Gardiner's letters, and the forage account to which it related, he turned round, saying, “What can

have become of those other letters?"—I must therefore admit frequent changes in Colonel E. Dillon's conduct, yet the *general* character of it was consternation and concession during the year 1802; but after Mr. Gardiner's conferring another employ on Mr. Devaux, and uniting himself with him in 1803, Col. Dillon assumed confidence; and since his, Mr. Gardiner's, second return from Venice in 1804, all is not only triumph, but a desire to draw a veil over his former sensations in 1802.—Some witnesses of them may, however, be found.

It here becomes necessary I should inform the public, that Mr. Gardiner's letters of the 2d May, 30th June, 4th August, and 30th August, written from the War-Office in 1797, (and which may be called, being hitherto unique, *the letters*;) had been left during my absence from England, with a large quantity of my other papers, in the house of a friend; but although at my return my other papers were returned to me, the parcel in which *the* letters were mislaid, was not found till upwards of a year afterwards; during which year the extraordinary circumstances which relate to Colonel E. Dillon's interference took place. During which year, also, great changes in Colonel Dillon's conduct manifested themselves—the transition not only from his fears to his hopes, but from his fears accompanied by unlimited concession, to the approach of his hopes, accompanied by assumed confidence; and at last, when he had departed from his own stipulations, and I declared I would make Mr. Windham acquainted with the whole transactions, he had recourse to obscure menaces in case I should do so.

But I will beg leave to give some extracts from Mr. Gardiner's letters, during the period of Colonel E. Dillon's fears, and let the reader determine and see how far they imply *concession*.

(COPY.)

SIR,

War-Office, 12th February, 1802.

THE death of a near relation of Mr. Yorke preventing his attendance at the Office, I have not been able to lay your letter of yesterday before him; and as I possibly may not before Monday next have an opportunity of doing it, I think it proper that you *should* be made acquainted with the cause of the *delay*. As Mr. Yorke on a former occasion did me the honour to ask my opinion on the provision to be made for you, it is possible that he may again; on which account I should be glad to learn if, in addition to the half-pay which has been pointed out, you wish as a just remuneration for your services any further allowance should be made. My idea was, that your full pay should for some time longer be continued to you; but as this might not be conformable to your wishes, I shall avail myself of the present short delay, to receive either verbally, or in writing, any communication which you may wish to convey to Mr. Yorke on this subject.

(Signed)

“ RICHARD GARDINER.”

Addressed to James Poole.

This letter, which I call of concession, he wrote to me immediately after the meeting before mentioned, and cessation of proceedings took place; and soon after I had menaced him with a *prosecution* for a deception, with which I had charged him, respecting the date of my commission—Soon after, that not only 1000*l.* sterling had been offered *immediately*, but other thousands proposed *prospectively*.—Yet now they set up for *limited* concession; and, were it not for witnesses, might attempt to deny *all* concession.

I answered it by declining any other remuneration than an immediate half-pay; and thus, I think, acted consistently with a cessation of proceedings, which I had made, merely and *solely*, from public motives; neither seeking to advance my own private interest *by the circumstances*, nor consenting to receive any thing through the medium of the man to whom I had not made any surrender.

About the middle of the following month of March, I met Colonel E. Dillon in Bond-street; and then and there he made me acquainted that anonymous letters had been sent to Mr. Gardiner, as he supposed, to extort money from him. He showed me one which contained obscure allusions to the transactions of the *Departments of Foreign Corps*; and Colonel E. Dillon knows he there represented not only Mr. Gardiner, but his family, as under the greatest anxiety; and he knows I then said, If any person ^{er} prosecutes Mr. Gardiner from such an infamous motive, tell him even I will oppose it.—Colonel E. Dillon knows he asked me at least to oppose it till Mr. Gardiner could

go with his family to the continent; that I thereupon repeated my assurances *uniformly* to oppose it, and bade him tell Mr. Gardiner so from me; and Colonel E. Dillon knows he then asked me if they had not better give some money to quiet them for the moment,—and that I said, On no consideration whatever.

This therefore Colonel E. Dillon thought the favourable time to renew his attempt for a reconciliation between me and Mr. Gardiner; and therefore I soon received from him, or through him, a letter from Mr. Gardiner, with such very ample submission, that any man who knew him not as well as I must have advanced to meet him in reconciliation. But, not to be led away further by his professions than was necessary, I contented myself with my engagement to oppose all such infamous proceedings as the attempt to extort money by anonymous letters, alluding to the *transactions of the department*. Yet why such an allusion should have created so much consternation in the mind of Mr. Gardiner, if the affairs of the department had been conducted, as he *now states* them to be in his publication, *now* when the accounts have been, what he calls *prepared*, originating in 1795, and going to the Auditor's Office in 1804, he, if he pleases, can explain.—With respect to any renewal of friendship after the transaction of the commission, On what ground could it rest? Besides, I then assigned as a reason to a friend who urged it, that my sentiments on the use he made of the trust he derived from his patron, appeared to me a still greater obstacle. Though I since find that gentleman is so well

content with it, that I see I might have spared myself making the latter reflection.

Thus far I had acted consistent with the principles on which I had ceased my proceedings, and therefore I had hitherto kept it distinct from a reconciliation, which was personal, and private, and unnecessary, if not unsafe.

But this was followed by another scheme to deprive me of that strength which a consistent conduct ever gives to a cause; and the moment was favourable; for although I had not agreed to a personal reconciliation with Mr. Gardiner, yet Colonel Dillon *then* bestowed most liberal expressions of satisfaction on my conduct, though *now* he would pretend to have forgotten them: now that his endeavours are crowned with success, and that he stands amidst the thickened ranks of Mr. Gardiner's powerful supporters, the agitated feelings of 1802 have ceased to vibrate; yet if he would consult the page of memory, they are indelibly written therein, and if he denies them, still he cannot efface them.

The next proceeding during this period of concession was the letter of 21st March, 1802, already inserted in pages 12 and 13, wherein Mr. Gardiner signifies the probable continuance of the office, and his wish and determination to resign the place he held in it, concluding thus: "Before I take any step in this business, " I am induced both by a sense of justice, and by inclination, to " apprise you of it, upon a supposition that it might be agree- " able to you to undertake the situation."

Colonel E. Dillon himself delivered to me this letter, and added he would propose the situation to me again and again until I did accept it.—I at first objected.—He replied that if I did not take it, it would be given to one who never served an hour in the Department; assuring me it would last but a short time, and might lead to something advantageous.—I am sorry now to own that I allowed myself to fall into a belief that he was sincere; and, being the only honourable mode which could compensate for what they then allowed to be injuries I had sustained, I agreed to accept it, and was treated as I ought to have *foreseen*; for, after some weeks elapsed, the same Colonel Edward Dillon met me in the street, and said, That from a change in the War-Office, the proposal was not then practicable—I merely answered, by saying—“very well,” not to increase the triumph my credulity afforded him.

Mr. Gardiner now says, page 111, that he believes he alleged his health as a motive for resigning:—Can any man find a syllable like it in the letter? Then he continues, that he had a well-founded expectation of going out with the Hon. Charles Yorke to India; yet nothing like it appeared at the time:—but I must here tell Mr. Gardiner that his letters at this period are expressive of dismay *as well as* concession, and that Colonel E. Dillon's words did convey the like interpretation which I put on them, and that they admitted of no other; and I here tell Colonel E. Dillon the same, and that moreover he then mentioned Hamburgh as the place to which Mr. Gardiner was going, and where he did go in

the following November and unite himself with Mr. Devaux, on whom he was then *enabled to confer* a fresh employment—and where I believe he was at first going, had not Mr. Devaux arrived in England in the interval and settled the accounts of exchange; and that nothing could express consternation, at and about this period, more than Colonel Dillon's words, looks, and actions, though now in his success he endeavours to treat it otherwise, uniting himself with those powerful supporters, whose banners make a carpet for Mr. Gardiner's feet, and whose ample shields cover and surround him.

In the month of June 1802 Mr. Devaux arrived in England, and, as I have before said, I showed him all the return in my power for the reception he had formerly given me; but will own I could not have done otherwise after what had passed, and seeing him now under a severe change of fortune, so much in the power of my adversaries. He told me, indeed, that I was to say nothing about the money recovered from Boyd, Benfield, and Co., for that they had settled that with him. Yet it was not till after his departure I learned from those who made the payment, that they had restored so much as 2000*l.* sterling back to him—neither did I know at that time some very extraordinary circumstances which have come to my knowledge since the publication of my Narrative. I then considered Mr. Devaux pretty much in the light of other foreign Contractors, who are to be found wherever a British establishment presents itself on the continent, and who often think we sow our guineas in Folly, and think

it no great crime to let us reap in Deception and Disappointment *; and with respect to Mr. Devaux, persons of high rank of my own nation were numbered amongst his acquaintances; and, I own, I transferred a large portion of the fault in what had been done amiss to those who were paid by Great Britain to restrain contractors; yet I own I ought equally to have withdrawn from both parties.

In November 1802 Mr. Gardiner goes to the continent, where, after an interval of many years he re-unites himself with Mr. Devaux, and confers another employment on him; and during the following year, 1803, the change in the tone and language of Colonel Dillon became very observable, and afterwards very striking. I had told him of my intention to lay the whole matter before Mr. Windham; when he used the following express words: “ *If you do, it will make the misery of your life; but if you do not, you may have any thing you will ask:*” and though he should deny them again and again, I will never cease to insist on those being his very words. And as to his now saying, “ On what authority could he make such proposals?” I answer, By the same authority which enabled him to bring forward, before witnesses, the surrender of a whole Department, Corps, Office, and all—a surrender astonishing and unaccountable to those who were unacquainted with the whole circumstances.

* A most respectable and intelligent native of Germany told me, that in the lesser states there are persons who, during a general peace, keep capitulations for foreign regiments ready prepared till this country joins in a War.

Colonel E. Dillon now endeavours to give another turn and meaning to some of his expressions, as well as to deny others; but not only are they the true expressions, but also such as have a correspondence to aspersions which have been cast on my character; and though he has not dared to bring any open charge against me, *which I have ever sought and desired*, yet I will not permit him to deny the inclination which has manifested itself in his own words, and which I believe is only restrained by that obliquity which he has preferred and chosen to mix in all these transactions.

Such were the expressions of Colonel E. Dillon, and of which I expected in vain an elucidation in his subsequent conduct, after I had made the communication to Mr. Windham, from which by his menaces Colonel Dillon had endeavoured to deter me. Yet, as I said, no *open* proceeding on the part of Colonel Dillon followed that could serve to demonstrate his meaning, or to effect his threats; and a letter I still have, which was written by me to demand from him the elucidation of them, and which was submitted to one of my best friends, was at that time over-ruled by a third person, who *then declared* there was no ground for such a step, although I still believe there was: my adversaries have since succeeded too well in *gaining time*, which has been their uniform endeavour, as much as mine was, and is, a desire for open explanation.—My Charges have been addressed openly in print to the Public, whilst none have been brought *openly* against me; yet I here invite them to do so, here on the very spot where I have remained during near three

years, and where I call upon them in vain to proceed *openly* against me.

Colonel E. Dillon held various conversations with me at different times, and in one of the latter he did again propose a reference, in which he mentioned the name of Mr. Nolan; and it is true that I answered, *No, Sir, not Mr. Nolan*; but why I was not to object, or why I was not to decline any further references proposed by Colonel E. Dillon, whose former mediation had been so ill observed, and whose subsequent conduct was (I am now of opinion) only to gain time, is inconceivable; for at the *last time* I spoke to him, he told me at parting, *I should find* that the accounts would prove to be very regular and good accounts, with some other of his obscure expressions, all of which I treated with the disregard they merited. Yet Mr. Gardiner is since returned from his second journey to Mr. Devaux, in the course of two years; and the accounts are now given in; and the forage accounts which Mr. Gardiner himself voluntarily declared at Pisa amounted to 60,000*l.* sterling, he now says, is only 26,725*l.* 18*s.* 5½*d.*; and Mr. Devaux, who, Mr. Gardiner says in his letter of the 8th April, 1799, “ had importuned the “ Duke de Caylus till he signed for what was never issued,” has since had another employment conferred on him by Mr. Gardiner, during which period Colonel E. Dillon has been mediating, or menacing, or lulling me into a lapse of time, which has ended in fulfilling his *well-founded* predictions, and procured Mr. Gardiner such high protection, and letters of approbation, as raise him above every thing, except his own indelible

letters, which *only* I now suppose will ultimately remain to show the ground I came forward on. Yet as all these combinations might have proved insufficient, unless another employment had been conferred on Mr. Devaux; it is highly interesting to learn *by what high authority* Mr. Gardiner was enabled to confer a further employment on him; let him inform the public *from whom* he derived the power of doing so.

Let him also declare whether these accounts, originating in 1793, did not remain in his possession till he joined Mr. Devaux on the continent in the year 1803 and 1804,—and whether what he called the audit of them in 1799, before the Hon. Charles Yorke, was not then considered, and intended to be final.—I have now in my possession the extracts of my accounts as they stood in the books of the department at the close of that very *audit*, or passing of the accounts by special commission, or by whatever other name he will now call it, delivered to me, voluntarily and unsolicited, by Mr. Gardiner at the time; being on two different sheets, including from the origin of the department down to that time, being—18th April, 1799; and signed Richard Gardiner. But as to what he now asserts, that it was only *preparing* the accounts for examination:—are we to suppose that a person, whom he then told me was destined to succeed the then Secretary at War, and who did succeed as Secretary at War, was called upon merely to *prepare* those accounts for a future audit, which was or was not to take place four or five years after he so audited or *prepared* them; when that gentleman himself did in the interval occupy the high station of Secretary at War? or,

if it was really a *preparation*, Was it so incomplete, as to require Mr. Gardiner to be sent to Mr. Devaux *afterwards* to complete it? Let Mr. Gardiner explain these points. And although in the book he has published he represents the demands on the Treasury to be so very regular, yet in his letter to me they are like the transactions of horse-dealers. Why in his book, which is *strong upon weak points, and so weak upon every strong one*; why does he not give at once the date, and name the month in the year 1797, when the pay of the four regiments in Portugal ceased to be drawn for, or included on the *estimate* given in at the Treasury? and I am sure the deputy pay-master general ^{Col. Hadden} ~~there~~ will make no difficulty in showing when he began to issue it from the pay-master's department;—instead of which Mr. Gardiner says (page 76 of his Answer), he was not the person to whom the letter should have been written. I wrote it to him as I was ordered: and if that be the only obstacle, Why not state the time when so large a sum as the pay of four regiments ceased to be included on the estimate? (Horse-dealing apart.) As to the off-reckonings, and pay of absentees, they can make but a small diminution on a sum, which if taken altogether, and the regiments were complete, would amount to 80,000*l.* sterling per annum.

But since Colonel E. Dillon talks of his “really wishing well to Mr. Poole,”—after furnishing Mr. Gardiner with an expression, which I own I used in passion, smarting under the disappointment and insincerity of his past mediations; how does this gentleman dispense with giving other parts of that conversation? I here invite him to give the other parts; nay, I say all the other

parts of all the conversations that have passed; but he dare not act so honourably *by me*, although he had the courage to attempt to extricate my adversary, and persevere against his *unequivocal* letters, with an intrepidity which can only be equalled by its folly, and *ultimate* Impracticability. Letters which as they now stand, either tolerated, or unnoticed, or overlooked, must prove subversive of the respect due to departments of high trust and confidence, and destructive of the faith and reliance which the public should place in their transactions. Why does not Col. Dillon relate to the public, some of *his own* expressions and declarations, made under various circumstances? His exultation when he said—“ How lucky it was I had not made the circumstances known to Mr. Fox, nor any of the members of opposition, at the time of Lord Holland’s motion.” And his former anxious entreaties that I would not make them so known. Will he deny these things? or that, when I called out Mr. Gardiner personally, just before he went last to the continent,—he, Colonel E. Dillon, came to my lodging, and began by pretending Mr. Gardiner *would meet* me, and ended with showing me *he would not*,—and said that if I thought I had sustained injury, Mr. Gardiner *offered to share his fortunes with me*. All these things *he said*; and if he attempts to deny them, he may deny his own name without greater diminution of his veracity.

This leads me to notice what Mr. Gardiner says, (in page 117 of his Answer) of my having represented him as very unwilling to meet me, and ready to enter into any compromise to avoid it. I have represented him as I found him, *impracticable*, as to the

object of meeting me; and as to his readiness to enter into any compromise, I have already given Colonel E. Dillon's words, and will now insert the declaration, which I have in his, Mr. Gardiner's, own hand-writing, where he has signed his name to two assertions, *neither of which I believe to be true.*

(COPY.)

London, 10th Nov. 1803.

I DECLARE upon my honour, that I never intentionally did any thing prejudicial to his fortune, or said any thing derogatory, or injurious to the reputation of Mr. Poole.

(Signed)

RICHARD GARDINER.

However he may desire, or be assisted by Colonel E. Dillon to give any other impressions of the past transactions; I assure both those gentlemen I will never cease to insist on their conduct being such as it really was; and, in like manner, whatever may now be Mr. Gardiner's desire to separate himself from Mr. Devaux, I will contend that he was the person, and the only person in the department, who ever knew Mr. Devaux before Mr. Devaux came to Pymont: that Mr. Gardiner met him accidentally at Hamburgh, and had formerly known him very intimately in Paris; that Mr. Devaux came from Hamburgh to

Pymont, with one servant only, where Mr. Gardiner's former knowledge of him procured him the employment of financier to Mr. Woodford's Department; in which capacity he negotiated at least half a million sterling on the British Government, where he obtained the contract for arming and clothing all the regiments round Pymont, and the best of all good things—the forage contract; which in the space of *fifteen months only* ended in his triumphal entry into Rome, at which, Mr. Gardiner says “he *trembled*,” and then continues in the same letter to say, “very “strange inferences might be drawn from it, and Major —— “would not fail to add some kind observation.”

The triumphal entry of Mr. Devaux was accompanied, as I before said, with great equipage, both servants, horses, and carriages, although only *fifteen months* had elapsed from the time he first came to us at Pymont with only one servant. And as to the style in which he lived in the Chigi Palace at Rome, which he there purchased—the travellers of all nations who visit Rome, and the English and others who reside there, can testify the magnificence in which he inhabited it: whilst others can tell the large sums he lent and lost in it: although he now certifies in writing, that he never gave to any person whatever a single crown which was not intended for the public service; in direct contradiction of what he before declared to me, of his having given 5,000*l.* to one person, 2,500*l.* to another, and a larger sum to the former—and this disavowal in writing, is signed—*Charles Devaux*.

But Mr. Gardiner told me at Pymont, that Mr. Devaux, who

there signed C. A. Devaux, was the person who before had the contract for waggons with the British Army in Flanders.—Yet I believe he is not that person.—Mr. Gardiner, who has known him so long before the former war in Paris, and afterwards met him at Hamburgh, in 1795, and has reunited himself with him again in 1803, and returned to England, and gone, and *again* reunited himself with him in the year 1804, conferring another employment on him during the latter years, can, if he pleases, inform the public what is his real name; and at the same time inform them by whom he was enabled to confer a further employment on him; whilst I will here proceed to lay before them the different signatures under which I have known him, or which have since been communicated to me.

From the year 1795 till the year 1802 he signed C. A. Devaux, calling himself Charles Alexander Devaux.

In that year, 1802, he came to London, as did also his brother, who calls himself, and I believe is, Alexander Devaux, and which latter then made a claim on the commissariat for some transaction had with the army in Flanders, but whether relative to waggons, or forage I know not.—Yet I believe him, to be Alexander Devaux, and the man who really had the waggon contract.

About and from this time the C. A. Devaux, whom Mr. Gardiner formerly knew in Paris, has sometimes signed C. A. Devaux, and sometimes Chs. Devaux, and afterwards gave a power-of-attorney to Mr. Reinagle as Charles Devaux.

Yet on the 9th March 1803, he wrote to me from Rome, signing C. A. Devaux.

On the 12th June 1803, he wrote to me, and signed Chs. Devaux.

But on the 3d October 1803, likewise he wrote to me from Trieste, signing Chs. Devaux, on which is a seal with a coat of arms, so perfect that the letter must have been conveyed in some parcel, having no foreign post-mark on it, but marked *in England*,—FOREIGN-OFFICE,—Oc. 31, most visibly.—The letter ends with the following postscript :

“ Direct if you please to *Charles Tailer*, at Trieste, with a line under the name to distinguish it's for me.”

I had observed the progress of these changes, and already directed him not to write to me; but when I received the last letter with two distinct names, I determined not to answer it, neither have I ever held correspondence with him from that time to the present moment: but, as I before said, Mr. Gardiner, who has not only known him at three different periods of his life, with *several intervening years between each of those epoques*, and notwithstanding the conclusions he had drawn on his conduct in the years 1795 and 1796, as appears by his letter of the 8th April 1799, confers subsequent employments on him in 1803, and reunites with him again in 1804;—*he*, I say, can, if he pleases, determine what is his real name, and inform the public in which

name he conferred the latter employment, whether C. A. Devaux, or Charles Devaux, or *Charles Tailer* at Trieste, and by whose authority he was enabled to confer it on him.

After the publication of my Narrative, and about a year after I ceased to have any correspondence with Mr. Devaux, a person called on me, saying, he heard I was under some difficulty to ascertain the real name of Mr. Devaux; and having several letters all in the same hand-writing, dated as far back as 1794, he gave me the following:

(COPY.)

DEAR SIR,

Fleet, April the 8th, 1794.

I WOULD have been glad to see you here yesterday, as by your intervention I can enjoy the run of the key, which is equivalent to the rules. If your health permits you to stir out to day, you certainly, Sir, will not decline coming to afford me a little comfort, which will cost but little trouble and responsibility.

I remain, Dear Sir,

Your most obedient humble servant,

(Signed)

CHARLES DE VAUX.

By reference to the books of that prison, it appears, that Charles Devaux was committed thereto on the 3d February 1794, and liberated on the 28th April following; but he was arrested

on the 31st January 1794 by the name of Louis Devaux, although he was in the prison as Charles Devaux.

I have made a second application to the person who brought me the letter of the 8th April, 1794, and learn, both from him and others, that Mr. Devaux, who was thus imprisoned, passed also at that time by the name of *Charles Tailer*, and was then known by that name also. And the same person having given me another letter, dated Fleet, 28th April 1794, signed Charles Devaux,—I find it to be sealed with the same identical seal, being a coat of arms, as the letter he wrote to me from Trieste in 1803, which I left unanswered.—The 28th April 1794, was also the day on which he was liberated from the Fleet, and the following is the *postscript* of the letter of that date, which shows he was then under some perturbation.

P. S. “ I need not put you in mind of my situation, and
“ of the extreme anxiety the least delay would put me in.”——

It seems he was afterwards sent out of this country by order of the police.

Mr. Gardiner may, if he pleases, inform the public who he is that was so arrested, whilst I here offer to the inspection of any person who wishes to see them, specimens not only of the former signatures, which I offered to submit to one of the Inspectors of public accounts on the 17th December 1804, but also all others; and I will here exhibit the documents relative to a Lottery opened at Paris in 1792,—where, after receiving the money for the

Tickets, the party absconded at the time of drawing them, without paying the fortunate numbers. This Lottery assumed the title of The Bank of *Confidence*, and at the time of its defalcation made a very strong sensation in Paris, where the public indignation was aggravated by the witticisms levelled at those who had *confided* their money to a Bank of such sort of *Confidence*.

The following is a Copy of the Tickets, a great many of which are in the hands of the person who, since he read my Narrative, voluntarily submitted them to my examination.—I shall also lay before the public a translation of an Act of the Municipality, relative to the absconding of the principal and accomplice when the Lottery was drawn. The Charles Devaux, arrested as Louis Devaux, and imprisoned in the Fleet, was so arrested for a sum due on the unpaid tickets and shares of the before-mentioned Lottery—which was announced to the Parisians in the following style of high-flown empiricism,

[LOTTERY TICKET.] COPY,

BANQUE DE CONFIANCE,

Rue Notre Dame des Victoires, Numero 8, Vol. 3me. Serie 35, No. 61.

B
A
N
Q
U
E.
QUAND le Numero 61 de la 35 Serie sera a son Tour de
Payement, ou dans la dexeine du premier et dernier Numero
d'un des Tirages de la Lotterie Royale, le Porteur recevra
quatre Louis et quatre Livres en Especes pour un Assignat
de Cent Livres.

A Paris, ce sept Avril, 1792.

DEVAUX.

[DECREE OF THE MUNICIPALITY.]

Translated from the French.

WE Charles Louis L'Heritier, Judge of the Tribunal of the Second Circuit, of the Department of Paris, and Director of the Jury of Impeachment near the said Tribunal; seeing the Declaration of the Jurors at the foot of the Act of Impeachment, of which the following is the Tenor,—

The Director of the Jury of Impeachment, near the Tribunal of the second circuit of the department of Paris, sets forth, that on the second of this instant month of May, Messrs. John Stephen Maurel and Peter Francis Prihou, as well in their own names, as being chosen by chance to represent at the operations of the seals affixed the same day by the Justice of the Peace of the section of Louis XIV. in the offices and domicil of Mr. Devaux, Manager of the Bank of Confidence, No. 8, Rue Notre Dame des Victoires, the proprietors of shares and creditors of the said Bank, Messrs. Charles Embauld, Claude Duverger, Augustin Rouen, Peter Marchais, and Alexander Nicholas Louis, have complained that Mr. Devaux, who kept the said Bank of Confidence for the exchanging of gold and silver for assignats, had, after receiving considerable sums in specie, to wit, on the thirtieth of April last, the eve of the drawing of the French Royal Lottery, and after having given Notice in the Journal of the first of this instant month of May, that he would on the second pay the fortunate Tenths during the whole series up to the fiftieth,

and on the Third the remaining tenths, Absconded from his own house on the said day the second instant, taking with him the considerable sums that had been intrusted him, and leaving in his chest only a small sum of Two thousand three hundred and eighty livres, eight sols in ecus, and in silver and copper species; (less than 100*l.* sterling) that by the same complaint the above-named have accused Mrs. Deplane to have favoured the absconding of the said Mr. Devaux, and the carrying away the Gold and Silver Specie of which he is accused, as the said Lady left the said Mr. Devaux's House in the Morning, under pretence of going to the Bath, and had taken away all his Effects, even to the Sheets of his Bed, which indicates that the said Mrs. Deplane, who lived in the greatest intimacy with the said Devaux, in the same Apartment, who had the most perfect knowledge of the affairs of the said Devaux, insomuch that she frequently made Payments for him in his place and stead; was acquainted with his intention of absconding and taking away the Specie with which he had been intrusted; that the said Absconding has all the marks of a fraudulent Bankruptcy, for no daily Cash-Book nor Register has been found in his House that might shew his situation with the Proprietors of Shares who had intrusted him with their Property; that the Documents which concern the said Devaux and the said Mrs. Deplane, have been brought to the Registry of this Tribunal; that the Director of the Jury has not been able to interrogate the said Devaux, by reason of his absconding, and because no information has since been had of the place where he is gone to; that having by his Mandamus, dated the twenty-fifth Instant, sent for the said Mrs. Deplane, the Serjeant, Bearer of

the said Mandamus, hath this day drawn up his Verbal Process, which sets forth, that she was not found within the House which she inhabits at Marly-Le-Roy, so that he could not interrogate her; that Messrs. Maurel, Pichon, Embaud, Duverger, Rouen, Marchais, and Louis, the complaining parties named in the Verbal Process of the second Instant, not having appeared within eight days next after the delivery of the said documents, the Director of the Jury proceeded to examine the same; and having verified the nature of the offence with which the said Devaux and Mrs. Deplane are accused, *he finds* that according to the 30th and 31st Articles of the Second Section of the Second Title of the Second Part of the Decree concerning the Penal Code of the Twenty-fifth September last, this offence is of a nature deserving afflictive punishment, as well on the said Devaux as on the said Mrs. Deplane; and that he has drawn up this present Instrument of Accusation to be, according to the formalities required by Law, presented to the Special Jury of Impeachment.—The Director of the Jury doth consequently declare, that from the examination of the said Documents, namely of the Verbal Process, drawn up the second of May Instant by the Justice of the Peace of the Section of Louis XIV., which Verbal Process is annexed to this present Instrument, it appears, that on the said day the 2d Instant the said Devaux absconded from his house, No. 8, Rue Notre Dame des Victoires, taking with him all the considerable sums with which he had been intrusted, as well in Gold as in Silver, leaving at home in his chest only a small sum of two thousand three hundred and eighty Livres eight Sols, (*less than 100l. sterling*) and that there

was not found in his office any Register, Journal, or other book, that could show his situation with his Proprietors of Shares and Creditors; that the said Mrs. Deplane also absconded the same day from the said house, where she cohabited with the said Devaux, and took from thence all his effects, even to the sheets of his bed; that it appears from all these particulars, attested by the said Verbal Process, that the said *Devaux* is *declared* a fraudulent *Bankrupt*, and that the said Mrs. Deplane is accused of having favoured the said Bankruptcy; upon which the Special Jurors will have to determine whether there are any grounds to impeach the said Devaux for having committed the said fraudulent Bankruptcy, and the said Mrs. Deplane for having assisted or favoured the same. Done at Paris the twenty-ninth May, one thousand seven hundred and ninety two, signed “D’Augy” with a flourish—Underneath is written, the “Law authorises,” signed Le Sueur. Lower down is written, “The declaration of the Jury, is, that “there are grounds against Mr. Devaux, and not any against “Mrs. Deplane,” signed, Sallior. Underneath is further written, “Which declaration to us delivered sets forth, that “there are grounds for the Impeachment mentioned in the said “Instrument against the said Mr. Devaux. Do decree that the “said Devaux, Principal and Director of the Bureau de Confiance, “established at No. 8, Rue Notre Dame des Victoires, be personally arrested, and immediately conducted to the Justice “House of the Criminal Tribunal of the Department of Paris.”

Do order and direct that this present Decree (a Copy whereof shall be left with the said Devaux) be put in execution, and

which shall be intimated by us to the Municipality of the City of Paris, where the said Devaux was domiciliated. Done in Paris this twentieth of October, one thousand seven hundred and ninety-two, the first year of the Republic.

We, the undersigned Register of the Tribunal of the second Circuit of the department of Paris, do certify this present Copy agrees with the Original;
 (L. S.) In witness whereof we have hereto affixed the seal of the said Tribunal this twenty-second of October one thousand seven hundred and ninety-two, the first year of the French Republic.

ACART.

We, Peter John Agier, Judge President of the said Tribunal, do certify to all whom it may concern, that Mr. Acart, who hath delivered and signed the above and foregoing Instrument, faith is to be given to his signature as well in Court as thereout: In testimony whereof we have signed these presents, done in the Tribunal the twenty-third of October one thousand seven hundred and ninety-two, the first year of the Republic.

AGIER.

I do certify that the above Signature is really that of the Judge President of the Tribunal of the Second Circuit of the Department of Paris. Paris this 23d October 1792, the first year of the French Republic.

(L. S.)

The Minister for Foreign Affairs,

(Copy.)

LE BRUN.

Mr. Gardiner can now inform the public who this Mr. Devaux was, at the present moment when the Auditors are proceeding to the examination of accounts for not less than half a million sterling, which passed through the hands of C. A. Devaux, who was the key stone of that arch, to which Mr. Woodford and Mr. Gardiner formed the sustaining curvatures and supporters; and let him declare if it was not the Mr. Devaux whom he knew before the Revolution in Paris, and whom he told me in the year 1795, that he *luckily* met with again at Hamburgh, (for so he then described that meeting to me,) and who in that year obtained such beneficial employments under Mr. Woodford's Department; and also on whom, in 1803, Mr. Gardiner confers another employment under the British Government, and with whom he reunites himself in 1804, when Mr. Charles Devaux thus circumstanced writes the *impudent and untrue* letter of which the following is a translation.

(TRANSLATION.)

SIR,

Venice, the 21st May 1804.

I HAVE just read a dull and calumnious publication under the insidious title of Narrative, directed principally against you and Mr. Gardiner, by Mr. James Poole, who, though he speaks of honour and of conscience, appears not to be acquainted with either the one or the other of them.

I know not what can be the object of this crude production;

but as I am stated to have made assertions which never came out of my mouth, I owe to truth, and to the respect with which you have inspired me, Sir, to protest solemnly that I never gave to you, Sir, to Mr. Gardiner, nor to any person whatever, a single crown which was not intended for the public service; and that all that Mr. Poole has said on this subject are so many atrocious calumnies, on which I am ready to contradict him as often as I shall be required.

I have the honour to be, with the greatest esteem,

Sir,

Your very humble and very obedient servant,

(Signed)

CHARLES DEVAUX.

To Mr. Woodford.

As Mr. Gardiner's Answer denies many of my assertions, I have made an Affidavit, of which the following is a Copy :

AFFIDAVIT.

I JAMES POOLE, of the parish of St. George, Hanover-square, in the County of Middlesex, do make oath, that in the beginning of the year 1795, being at Pymont, Mr. Richard Gardiner did say to me, that his commission was senior to mine by some days.—And I further make oath, that when, during the same winter, he sent me an order from Mr. Woodford, to furnish clothing to the regiment of Viomenil, he wrote me a letter, in which he, the same Mr. Richard Gardiner, stated that Mr. Woodford had given the profit, or advantage arising therefrom, between me and him, the same Mr. Richard Gardiner, who did deduct from me, with my consent, a sum of money as his moiety or share thereof, when I went to Pymont in the said year 1795.—And I further make oath, that during the same time of my being at Pymont, and near the expiration thereof, he, the same Mr. Richard Gardiner, did propose to me to go to Dillenburg, and that I should there transact what related to the forage, for Mr. C. A. Devaux, (regarding the regiment of Viomenil,) and that Mr. Devaux was not even at Pymont at the time.—And I further make oath, that the same Mr. Richard Gardiner came to me near Fulda, when the regiment of Viomenil joined the march of the others, and that he did say I had made the greatest confusion possible by pay-

ing so high a composition in lieu of the rations.—And I further make oath, that when the regiments afterwards cantoned at and near Rothenburg and Tubingen, he, the same Mr. Richard Gardiner, came to me at the latter place, and there read Mr. Devaux's letter to me, dated 17th July 1795, directing two thirds to be paid in lieu of the rations; and that he, the same Mr. Richard Gardiner, thereupon said it was a mistake, and that it ought to have been only one third, and added, that even that would exceed what was paid to the others.—And I further make oath, that I there showed him, the same Mr. Richard Gardiner, an account I had made out, and that he thereupon directed me to make out another account, saying, there must not be so great a difference in the price of the rations; and that he also added that I must get the contract made out afresh from Dillenburg.—And I further make oath, that on the 5th Oct. 1795, at the same place, he signed this second account, and that he remained in possession of both accounts until after my return to England in 1797; after which he restored me the latter only.—And I further make oath, that after the march through Italy, and final embarkation of the troops for Corsica, I came to Pisa, and that in or about the month of June 1796, the conversation did there take place between Mr. Gardiner and me, as I have stated it in page 26 of my Narrative; and that when I adverted to the forage transaction as a great source of Mr. Devaux's fortunes, he, Mr. Richard Gardiner, did name the sum of 60,000*l.* sterling as the amount of the forage account.—And further I make oath, that he there one day introduced the subject of the Agio, and did say that he saw not why the Agio should be brought to account, and added that the

Navy never does it, and that I replied I believed the Commissary General in Corsica did it.—And I further make oath, that in a conversation he had with me at Pisa, likewise, he did acknowledge to me an instance of Mr. Devaux's generosity in a gift of 5000*l.* sterling.

And I further make oath, that after my return to England in 1797, and during the following year 1798, I did deliver a letter at the house of Mr. Windham, in which I mentioned the abuses respecting the Forage, and that I delivered a copy thereof at the house of Mr. Woodford, as related in pages 41 and 42 of my Narrative; and that a very few hours after, on the same day, the said Mr. Richard Gardiner did come into my lodging at No. 16, in Davies-street, seeming in much agitation, saying to me that the letter was intercepted, and that he conjured me to consent to its suppression.

And I further make oath, that when I returned to England again in the year 1802, and discovered that my name stood before Mr. Gardiner's in the book of entries in the War Office, Col. E. Dillon did afterwards, on my agreeing to stop all proceeding against Mr. Richard Gardiner, offer me an *immediate* payment of 1000*l.* sterling for law expences; and that he added I might fix on what sum I would have for myself, acknowledging that wrong had been done me respecting my said commission.

(Signed)

JAS. POOLE.

Sworn at the Mansion-House,
London, this 11th day of
Jan. 1804, before me,

PETER PERCHARD, Mayor.

I will beg leave here to introduce a material circumstance which was omitted in pages 9 and 10, to which I beg to refer.—At the time of my last return to England in the beginning of 1802, there existed not only a most recent instance or precedent *strictly in point* and conformable to what I have before stated, but also a *most public* one, being known to all the officers who served with the army in Egypt. It took place in 1801, when Henry Motz, Esq. the commissary general, died in that country, and was immediately succeeded by the *senior* of the next class, who before served under him, and of which class *several others* were then present.—Such was then the recent example in favour of my case, whilst Col. E. Dillon's proposals of compensation (of which there are still two witnesses) left little doubt of a successful issue in case I had appealed to a court of law as was my desire, but from which I allowed myself to be dissuaded, without suspecting they could ever attempt to reverse what was then admitted in presence of those witnesses, and repeatedly acknowledged to me by Col. E. Dillon.

In Mr. Gardiner's Answer, I find a letter written by Mr. Windham to that gentleman since he last returned to England being dated 24th August 1804,—wherein Mr. Windham declares that Mr. Gardiner's subsequent appointments were “determined on considerations wholly different from any question of priority between Mr. Gardiner and myself.” But though Mr. Windham has now made this voluntary declaration of the motives by which he was actuated so many years ago; yet it can never be construed as a justification of any irregularity in the date of my

commission, which is 46 days later than the real entry* : neither can it be supposed to countenance, much less justify, any deception passed upon me, to make me believe I was originally junior,—by which Mr. Gardiner obtained the command *immediately* on Mr. Woodford's going to England, and by which he was enabled to carry through the grant of forage, not only continued in disregard of my just representation made to Mr. Woodford, but of my subsequent report to Mr. Gardiner, when I told him the regiment was almost wholly without horses, and continuing it until the 5 regiments were ordered to be reduced, and until which time Mr. Windham's appointment of Mr. Gardiner was not, or could not be, known in Germany.—And as to the time of receiving that order for the reduction at Tubingen on the 21st October, 1795, I admit it to be so: yet Mr. Gardiner *not only owned* to me that it was known before the regiments marched from Pymont, but told me that the two regiments of Mortemart and Castries, which were marched off in the interval in a different direction, were so detached, from a hope that the interest of the Duc d'Harcourt might keep them on the establishment; as happened in the event.

* Even Mr. Gardiner admits, in the first page of his Answer, that my interview with Mr. Windham must have been 23d or 24th August; yet by an inconsistency into which a weak cause is ever liable to fall, he endeavours to quote the copy-book into which the commissions are transcribed, although their date is 8th Oct. 1794, and therefore confessedly a false date, derived from the circumflex, which has been added to the book of entries, where nevertheless my name now stands above and over his.

APPENDIX

AUGMENTED.

I have before stated that Mr. Gardiner had re-united himself with Mr. Devaux, first during the year 1803, and again in the year 1804, returning the last time to England in the month of July, 1804; yet it was not till December following that I learned the Accounts were delivered in at the Auditor's Office, and my Information on the subject was then by no means certain.

During Mr. Gardiner's last journey to the Continent, I met Colonel Edward Dillon; when he told me, that, in a short time, the accounts would *prove to be very good accounts*—although, at his former Mediation in 1802, he acknowledged, both by his Words and Proceedings, that the Transactions of the Department had been so bad as to require his then proposing the entire

B

Suppression of the whole Department, Corps and Office altogether:—I therefore desired, as soon as they were given in at the Auditor's Office, to meet the examination of *these Accounts*, which could not by any common means *prove to be very good accounts*.

I therefore wrote a letter to James Erskine, Esq. one of the Auditors, expressing my Desire to make a Communication to him relative to certain Accounts delivered in at the Auditor's Office. I called at his house in Pall Mall, at an early hour, on the 14th December, 1804, but found that he was gone to the Auditor's Office, to which place I proceeded, sending in the letter.—He soon after came into the room where I was, when I observed that the letter seemed to create Perplexity in his mind. He said that he was to give hereafter an ultimate decision on the Accounts, and therefore wished to keep himself unprejudiced on the Subject—that Mr. Deare was at that time going forward with the Inspection of them. I then told him, that as Mr. Devaux was a party in those accounts for not less than Half a Million Sterling, and had used two different Signatures, sometimes *C. A. Devaux*, and at other times *Charles Devaux*, I had thought it my duty to make him acquainted with it, at a time when those accounts were under Examination. He replied, he did not consider that as a matter of much importance. Neither should I, Sir, said I, have thought that alone sufficient to justify this intrusion, but, from Letters lately come into my Possession, it appears, that at two Periods of his Life he has assumed also the name of *Charles Tailer*; and I have brought you Specimens of all three Signatures, if you chuse to see them. At this he seemed most forcibly struck, saying, *that name of Charles Tailer*

is in the *Accounts*; you may, if you please, shew the Signatures to Mr. Deare, who is now examining them. He rung for a Messenger. I then said to Mr. Erskine—Pray, Sir, are *all* the *Accounts* of Mr. Woodford's Department delivered in? And at this moment the Messenger coming, Mr. Erskine said to him, go to Mr. Deare, and ask him whether *all* the *Accounts* of Mr. Woodford's Department are delivered in—and whilst he was gone, Mr. Erskine repeated to me his former Words, saying, *I own the name of Charles Tailer is in those Accounts.* I then asked whether *Accounts* once delivered in there could be taken away—to which Mr. Erskine replied in the negative. The Messenger returned from Mr. Deare, and said the *Accounts* were *all* delivered in—when I repeated my last Question to Mr. Erskine, and he distinctly told me the *Accounts* could not be taken away, but must finally remain there. He again offered me to proceed, if I pleased, to Mr. Deare; but being wholly unacquainted with that gentleman, I declined it, resting the matter on Mr. Erskine's Avowal, that Mr. Devaux's false signature was in the accounts, and that those *Accounts* could not be taken out of the office, but must finally remain there. On the 17th of the same month, I wrote a letter to Mr. Deare, and waited on him, offering to shew him the Signatures; but it was not accepted, nor was the letter ever answered.

I waited from the 14th December, 1804, to the middle of May, 1805, without hearing of any Proceeding in Consequence of the Discovery so made of a *false Signature* in the *Accounts*, and then wrote the following letter to the Right Honourable William Pitt.

(COPY.)

No. 25, North Audley Street,
15th May, 1805.

SIR,

A bill being now before Parliament which has for its object an enquiry to be extended to the War Office Department, and therefore to the expenditure of Foreign Corps, it becomes my Duty to inform you, that the Accounts which were acknowledged to have been delivered in at the Auditor's Office at the epoque of the 15th of December last, purporting to be the Accounts of the Foreign Corps under the Inspection of E. I. Woodford, Esq. are not, as I believe, the true original accounts; and that I am ready to state my reasons for thinking so, and to point out the names of such persons as may further contribute to ascertain this point, if it should be required from me.

I trust, Sir, the painful duty which I now fulfil in making this communication, will justify me in future, having thus made the circumstance known to you, before the bill passes into a Law; and also protect me, if I should hereafter protest in my Examination against a set of Accounts which I do not believe to be wholly genuine, fearing that their having been received, and long remaining in a public Office, might otherwise impress the Commissioners with such an idea of their Authenticity, as my individual Evidence, however true, might then prove unable to efface, or even to withstand.

(Signed)

JAMES POOLE,

Late Dep. Inspect. General
of Foreign Corps.

Addressed to
The Rt. Hon. Wm. Pitt,
&c. &c. &c.

I soon received a letter, of which the following is a copy.

Office for Auditing the Public Accounts,

SIR,

Somerset Place, May 22, 1805.

I am directed by the Commissioners for auditing the public Accounts, to desire your attendance at this Office on Tuesday next, at twelve o'clock, relative to a letter addressed by you to the Right Honourable William Pitt, dated the 15th instant, and which has been referred to this Board by the Lords Commissioners of his Majesty's Treasury.

(Signed) PH. DEARE.

Addressed to James Poole, &c.

This reference being thus made by the Treasury to the Auditor's Office in Somerset Place, did not indicate that the accounts of the Department of foreign Corps were to be subjected to the new Commissioners for considering of abuses in military departments, although the publication of my Narrative, exposing "*a variety of irregular proceedings in one of the departments of foreign corps,*" can claim a Priority in point of Publication, as well as a Superiority of Proof as to the grounds of my charge, to any thing which has hitherto appeared, demonstrative of public abuse. Mr. Gardiner wrote *from the War Office* on the 4th of August, 1797—*I docket and make up in most official parcels these Monuments of Peculation, &c. &c.* But to return—The Discovery of the false Signature of Mr. Devaux *being Charles Tailer* had been made on the 14th of December, 1804, in the Auditor's Office in Somerset Place, and now I concluded that the further Prosecu-

tion of this Matter was to be made by that Board where the Discovery had taken place, although not a single step had been taken, that I could perceive, from the 14th of December, 1804, till the May following; but I then waited on the Board, in obedience to their letter of the 22d of May, 1805, and, after remaining a short time, *was informed they should not then enter upon any Investigation*, but would send for me *at a future Time*; and this, and the being informed that Mr. Woodford and Mr. Gardiner have requested *further time, as often as called upon, respecting those Accounts*, is all I have been able to learn respecting the progress or possible issue of the discovery so made, although since this false Signature was acknowledged to be in the Accounts, more than a year has elapsed at the time of my writing this Appendix, and thus an eleventh year has been added to the ten already elapsed since the transactions I have exposed commenced in Germany.

On the 15th of July I made the following affidavit before the Lord Mayor.

(COPY.)

London (*to wit*) James Poole, of the New Buildings, opposite London Street, Tottenham Court Road, in the County of Middlesex, gentleman (late Deputy Inspector General of Foreign Corps) maketh oath and saith, that in or about the month of April, one thousand eight hundred and four, whilst Mr. Richard Gardiner was gone a second time to the Continent, where Mr. C. A. Devaux, alias *Charles Devaux*, alias *Charles Tailer*, then

was, he, this deponent, met Colonel Edward Dillon, (in company with his brother, Colonel Francis Dillon) in North Audley Street, near the bottom of Green Street, when he, the said Colonel Edward Dillon, told this Deponent, "that he, this Deponent had done the worst thing possible for himself, in publishing his Narrative," meaning an Account which this Deponent had published concerning the Transactions of Foreign Corps, for that he, this Deponent, "*would find, in a short time, that the Accounts would prove to be very good Accounts,*" but that the "accounts of this Deponent would give him Trouble that he had no idea of;" adding, "*that things would be brought against him, this Deponent, that he had no knowledge of,* and then mentioned a sum of One Thousand Pounds:" but this Deponent thereupon declared, that he had no fear of an Examination into his Accounts, and treated the menace so made by the said Colonel Edward Dillon with the Contempt it deserved; and that the said Colonel Edward Dillon and this Deponent then separated, he repeating the Words, that this Deponent's Accounts would give him Trouble that he had no idea of, and that he had done the worst thing possible for himself, and would find it so.

(Signed) JAMES POOLE.

Sworn at the Mansion House, London, on Monday the 15th of July, 1805, before me, PETER PERCHARD, Mayor.

The accounts which Colonel Edward Dillon predicted would prove to be *very good* Accounts, having thus turned out, upon the very first approach, to contain *false signatures*, I trust I may be permitted to lament that a further Investigation has not taken

place, and that the period has not yet arrived when I may be enabled to lay before the public a Description of those *things which are to be brought against me, of which I have no Knowledge*; and, if thus circumstanced, I should be deemed importunate in having addressed the Minister a second time, I trust the willingness to promote investigation which he avowed, and the state of suspense in which I have been kept, will plead my excuse.

The following is a copy of the letter.

*No. 3, New Buildings,
opposite London Street, Tottenham Court Road,
9th October, 1805.*

SIR,

The Letter I took the Liberty of writing to you on the 15th of May last having fallen into the mere Track of official Business, I cannot on reflection persuade myself that it brought to your Mind the Information which I intended to convey, viz. that Accounts acknowledged to have been received at the Auditor's Office from one of the Departments of Foreign Corps, at the Epoque of the 15th of December last, are not true original and genuine Accounts. My Intention being to convey to you that those Accounts have been falsified, and as their Amount is not less than Half a Million sterling, I thought it of importance enough to require your being made acquainted with it; and still hope that Sentiment will plead my excuse for taking this further step, from the same desire that you may know what still appears to merit being fully and clearly communicated to you.

(Signed) JAMES POOLE.

Addressed to the
Right Hon. Wm. Pitt, &c. &c.

Late Dep. Insp. Gen. of Foreign Corps.

A Duplicate thereof was delivered at his House in Downing Street 24th October following.

During the remaining part of the year, I took other Means to bring these Transactions really and virtually to the Knowledge of the late Minister ; and before his Death, I had the Satisfaction to learn, from one who possessed his Confidence during the whole of his Administration, that the Matter was then in the most proper Train for a strict and close Examination : and I have been informed since his Death, by one who has good Means of Information, that the Step I took had succeeded in determining the late Minister in favour of an Investigation of this Subject.

After his Death, and the Change of Ministry, I received a Letter of which the following is a Copy.

Office for Auditing the Public Accounts,
Somerset Place, 12th Feb. 1806.

SIR,

The Commissioners for auditing the Public Accounts having been informed by his Majesty's Secretary at War, that you have been apprised that your Accounts and Vouchers will be given to you whenever you apply for them, this is therefore to require you to make Application at the War Office for the same forthwith.

(Signed) PH. DEARE.

I trust it will be sufficient to say, that the willingness of the Secretary at War to give my Accounts and Vouchers into my Possession, previous to the final Examination thereof, did not indicate any further Approach towards a real and virtual Investigation of the whole Matter, and could only tend to render null all that regarded me therein. I had last year solicited, through the Under Secretary at War, that the Right Hon. Wm. Dundas would be pleased to authorise the Persons in Possession of the Receipts, Documents, and Vouchers, and all other Papers

and Documents having Reference to my Accounts, to *transmit them* to the Commissioners for auditing the Public Accounts, but I have always declined, either by myself or my Agent, to *receive into my possession* the Vouchers on which I am afterwards to be examined—they have been delivered in many Years with my Accounts, and remained ever since in the Possession of Mr. Gardiner, or those to whom he transferred them; they have been audited or passed by special Commission in the Year 1799, before the Hon. Charles Yorke, together with the *real and original Accounts**; and, with regard to the Precedent established in the Department of Foreign Corps, by which Mr. Gardiner remained so many Years in Possession of the Accounts, Documents, and Vouchers for his own Accounts (even of Expenditure incurred by himself) I begged Leave to decline imitating that mode of Proceeding, saying, I could not in Justice to myself furnish such a Parallel, by taking back my own Vouchers previous to Examination.

As the Change of Administration was very recent, I took the Liberty of enquiring at the War Office whether the late reiterated Injunction, to take my Vouchers into my Possession, was to be considered as proceeding from the present Secretary at War, General the Right Hon. Richard Fitzpatrick, and was answered in the affirmative.

Some Days after, I wrote the following Answer to the last Letter, to P. Deare, Auditor's Office.

* I had often told Mr. Gardiner, previous to that Audit, that though no Examination was then instituted, a succeeding Secretary at War would one Day do it; and when Mr. Gardiner mentioned the Honourable C. Yorke, he added, that he was the very Person destined to succeed the then Secretary at War; as he afterwards did. Many Gentlemen may have been committed after they come into office, but this is the only one I ever heard of who was so by Anticipation.

(COPY.)

No. 3, *New Buildings, opposite London Street,*
20th February, 1806.

SIR,

I have had the Honour to receive your Letter of the 12th Inst. but as I can never consent to take back into my Possession, previous to the Examination thereof, either the Accounts or the Vouchers I have delivered in, I must refer you to my former Letters of the 9th September, 23d October, and 8th November, 1805.

I beg Leave further to acquaint you, that on the 12th inst. I informed his Majesty's Attorney General by Letter, that the Accounts which were acknowledged on the 14th of December, 1804, to be all delivered in at the Auditor's Office, purporting to be the Accounts of the Department of Foreign Corps formerly under the Inspection of E. I. Woodford, Esq. are not the original Accounts of that Department, but such as have been obtained since the Audit of the original Accounts in 1799.

I beg Leave to add, that I believe them to have been procured since the Beginning of the Year 1802, since Mr. Gardiner expressed an Intention to resign his Office on the 21st March of that Year; since Colonel E. Dillon said he had no Wish to preserve his Regiment in the Beginning of that Year; and I believe all this has been done to cover that Audit of the original Accounts in 1799, and all persons concerned in the real original Transactions (myself only excepted) by substituting other Accounts before the Commissioners for auditing the Public Accounts, which might lead them to justify Mr. Gardiner's former Conduct, on

the Examination of Papers since procured, which bear false Witness against my just and true Accusations, thereby making me appear a Defamer and Slanderer, for such I must be, if their Conduct could be justified on an Examination of the *real and original Accounts*; hoping, also (and not in vain) to restore Mr. Richard Gardiner to Employments of Trust and Confidence, and to preserve to Colonel Edward Dillon the Advantages arising from his Regiment—such I believe to be *amongst* the Motives for this Combination.*

I am sorry I have to add to the dark Catalogue of these Transactions, that they are not entitled to any Extenuation on Motives of Atonement or Restitution of Money to Government, Mr. Richard Gardiner having published to the whole World, by Anticipation, his Confidence of complete Victory and full Justification on these subsequent Accounts, with a Certificate of Commendation from the Hon. Charles Yorke, who passed the former Accounts; a superfluous Letter, as it appears to me, from the Right Honourable William Windham, and an impudent one, from E. I. Woodford, Esq. The Detection, however, of false Names employed in these Accounts, has already rendered his Expectations incomplete, and nothing but his remaining hopes that fictitious Accounts will be passed as real original ones, can ever realize them.

I observe, Sir, in your last Letter, you require me to take back into my Possession my *former Accounts* as well as Vouchers; but after what has passed, in respect to other Accounts, the

* Persons conspiring together against an Individual is *directly contrary to Law*, and where Persons in Office aid or abet the same, it must be a heinous Aggravation of the Offence.

mere negative Circumstance of never having had either in my Power since they were delivered in, has acquired a relative Value which I cannot consent to surrender, or to be deprived of, but shall wait in my present Position, to meet whatever the Auditors of Public Accounts or others may bring against me.

In my Letters of the 3d and 4th December last, I stated to you that Mr. Gardiner had informed me in 1799 of Monies standing in the Public Funds in the Name of Mr. Green; but I omitted to say, that he likewise told me Mr. Mark Sprott was the Broker. I now beg Leave to add an Extract from one of Mr. Gardiner's Letters in the following Year, when he does not acknowledge any unappropriated Balances even sufficient to pay a single Thousand Pounds.

(EXTRACT.)

“ DEAR POOLE, *Queen Street, 16th Sept. 1800.*

“ You have distressed us exceedingly, by drawing at Date,
 “ instead of Sight, your Bills for £600 and £400 sterling. We
 “ are the very Emblems of Poverty; and I know not where Mr.
 “ Lukin will get the Money to pay it.”

Now, Sir, I drew at Date instead of Sight at the urgent Request of Mr. Veydt, who assigned as a Reason, the critical State of Leghorn, which was twice possessed by the French during that Year; and Mr. Gardiner's former Communications in 1799, could not lead me to foresee they would be thus Poverty struck in 1800; but the Books at the Bank will shew how it is.

(Signed) JAMES POOLE:

Addressed to
 Philip Deare, Esq. &c. &c. &c.
 Auditor's Office.

Now let Mr. Gardiner's Letter be compared with the Books of the Bank, and let this Assertion be opposed to the Sums then standing in the Name of Robert Lukin, Esq. and of Mr. Green, who was employed in the same Office with Mr. Richard Gardiner.

With respect to the Sums of public Money placed in the Funds, Mr. Gardiner not only told me, in 1799, that the Name of Mr. Green, the Clerk in the same Office with himself, was used for that Purpose, but added, that such large Sums of Money stood already in the Name of Mr. Lukin, that it could not be increased *without creating Suspicion*, and therefore Mr. Green's Name was used. Mr. Gardiner must then have believed the Transaction to be wrong by his own Mode of describing it.

With respect to the Use Mr. Gardiner made of the Confidence which procured him a Knowledge of this Transaction, he acquitted that Trust towards them apparently as he did his professed Friendship towards me, with some Difference perhaps in the Degree, but none I believe in the Principle, even if viewed from their Side of the Question. I never could have known these Transactions through the Channel of my regimental Duties; and Mr. Gardiner told them to me less in Confidence than in Exultation, in which latter way he was not averse to communicate to me his Knowledge of the Transactions 'of his Superiors. The Books at the Bank must confirm the Truth of the foregoing; and Mr. Mark Sprott being, I trust, no more than Broker in the Transaction, will not I hope be exempted by Law from declaring the very large Sums he purchased for Mr. Henry Green, of the

Foreign Department of the War Office,* by whatever Name or Description, or whatever Residence, whether Brompton or London, for he must be personally known to Mr. Sprott. Mr. Gardiner has owned these things to me as knowing them to be wrong; and I have already said, the Books will prove this Application to have been made of *Monies received* for the public Use.

And now with regard to the Mode of *obtaining* those *Monies* from Government.—Mr. Gardiner has shewn (see my Extract from his Letter, Page 56) that he well knew the Manner in which the public Money ought to be obtained; nothing so regular; yet, in the Extract of his own Letter to me, which he had forgotten, (same page) he says—“ I must explain to you that the
 “ Treasury calls upon us for a Monthly Estimate of our probable
 “ Wants; and if we did not, like Horse Dealers, ask an abating
 “ Price, we should not receive sufficient Supplies for our indis-
 “ pensable Necessities.”—Now, on his own Words, instead of a probable, he gave in an *improbable* Estimate; and this appears to me no better than an Acknowledgment of having given in a *false* Estimate, and thus he himself has described the Mode of *obtaining* those *Monies*.

I must beg Leave to notice a most extraordinary Assertion in Mr. Gardiner's Book, where, speaking of one of the Mr. Lukin's, he says, *that he is not a Relation of Mr. Windham's*. The fact is quite the contrary; but since Mr. Gardiner adverts so often to my Defect of Memory, I wish to call to his Recollection the Conversation he held with me at my Lodging in Davies Street during

* The Auditors may find more than 60,000 Stock at one and the same Time.

the Illness of Robert Lukin, Esq. on his then Expectation of that Gentleman's Decease, of the Ideas he then entertained of the Value of his Employment, and of the more than probable Consequences, in case it had then become vacant. He did not then deny the Relationship of the Gentleman who I mentioned as the probable Claimant to succeed, being his next nearest Relation, although Mr. Gardiner gave me an incontrovertible reason not to expect that that Gentleman would have replaced him.

In an Appendix lately published, I expressed myself as if the Commission appointed by Act of Parliament, 5th June, 1805, to enquire into Abuses in Military Departments, might have taken Cognizance hereof; but as I cannot presume to understand the exact Limit of the Act, I beg leave to insert an Extract of the 3d Article.

Article 3d.—Provided always, and be it further enacted, that nothing in this Act contained shall be construed to compel the said Commissioners to enquire into any Abuses, Frauds, or Irregularities, that have existed, and no longer exist, in any of the Departments or Offices herein named, in such cases as may not appear to them to require it.

FINIS.

J. Whiting, Printer, Finsbury Place.