

that any attempt upon the part of the Company to go into the Courts would have been practically useless and could only result in adding to the losses they had already experienced, and that the Company were, as has been already said, remediless in the courts of justice.

The amount of taxes paid under protest by the Company, is thus set out in full in the answer of Dr. Tolmie, on page 113, interrogatory 24 :—" In 1852, under protest, they paid taxes on the Company's land at Nisqually, \$645.12; in 1856, \$1400; in 1857, \$3500; and in addition, a road tax upon the land of \$1250; and school tax \$249, on forty sections of the Company's land. In 1858, the full tax on the Company's land was \$7250.02—which was paid. In 1859, the Company paid only \$301, on 40 sections of the land, and refused to pay the balance, which was \$7250.02; other land tax in 1850 was paid, but not under protest." Showing that the Company paid in taxes the sum of \$14,595.14 to the authorities of Pierce County. This sum of money for taxes was paid under protest. \$7250.02, the tax of 1859, the Company refused to pay, because, as their agent says, they did not consider the "taxation equal and uniform." How far the United States is liable to refund to the Company this amount of taxes, paid under protest upon lands of only part of which they had actual possession, lands which the United States by Treaty had agreed to confirm, but which to this day remain unconfirmed, is left to the judgment of the Commission.

#### SUMMARY AND CONCLUSION.

The claim of the Company for compensation from the United States, as set out in the memorial, is, for the lands at Nisqually, \$798,133.33, for the lands and farms at the Cowlitz River \$126,533.33. In these sums are included the buildings and improvements at both places. For the losses suffered by the Company, they have claimed the sum of \$243,333.34. The memorial also sets out that the Company have paid for taxes the sum of \$14,596. The entire sum claimed in it is \$1,168,000.

The evidence, compared and collated above, gives for the tract of land of 167,040 acres at Nisqually, at a valuation of five dollars per acre, the sum of \$835,200. This value is for farming and