SUPPLEMENT TO THE TIMES-PICAYUNE EDITION.

OFFICIAL PAPER OF THE STATE. NEW ORLEANS, FEBRUARY 16, 1852.

REPORT OF THE STATE TREASURER,

WITH LETTER TO AND ANSWER OF J. JOHNSON, ATT'Y GENERAL.

TREASURY DEPARTMENT,
Treasurer's Office, Baton Rouge, January, 1852.

To His Excellency Joseph Walker,
Governor of the State of Louisiana.

Sir: In compliance with the provisions of an act of the General Assembly, entitled "An Act to establish and regulate the Treasury Department," approved January 26th, 1847, and more particularly with the third and sixth paragraphs of the seventh section thereof, I have the honor, herewith, to transmit to you, and through you, to the General Assembly, a true, just and comprehensive account of all public monies received and disbursed by the Department of the Government, during that part of the fiscal year through which I have had the honor of holding office; together with other matters pertaining to duties specially assigned to this Department by laws now in force, all be particularly referred to.

It will be seen by reference to the detailed statement hereto appended that there accrued on the 31st December, 1851, in the Treasury, *three hundred and eight thousand, [illegible] dollars and 97-100 dollars*, resulting from a combination of the various sums constituting the different funds, viz:

General Funds,	$76,568 03
Mill Tax	154,671 54
Poll Tax	19,919 68
Int. Imp	51,132 20
Road and Levee Fund,	6,594 92

On the 18th of March, 1839, the General Assembly passed an act, entitled "An Act authorizing an emission of the bonds of the State to the city of New Orleans." In unity with this act the bonds of the State were issued in favor of the 2d Municipality, for the sum of four hundred and ninety-nine thousand and eighty dollars. The Municipality faithfully met all maturity all her liabilities arising under these bonds until the 1st July, 1850, when not paying having failed to meet its engagements, the State was compelled to pay under protest. I am happy to remark that the State was not in default by reason of inability to meet the demand at the time, but that the General Assembly, relying upon the ability of the Municipality to maintain its credit, failed to make any appropriation whatever to meet the contingency. The confidence of the General Assembly was confirmed by the experience of years, through which the Municipality had shouldered the liabilities upon the bonds. No appropriation having been made as above stated, the Department felt itself unauthorized to pay the amount falling due. More cautious and more authorized when, upon reviewing the general appropriation bill of the year 1850, we observed a stringent restraining clause incorporated in that act, in the following words:

"Sec. 2. Be it further enacted, &c., That the appropriations herein made shall be paid in preference to all others, and the auditor of public accounts and State Treasurer are hereby ordered to refuse all payments of appropriations, which will interfere with the payment of appropriations made in the present act."

This section of the act contains then a positive mandate to the officers of this department to pay outside of the appropriations contained in the General Bill, any appropriation which would interfere therewith. Under these circumstances we could not with propriety provide for its payment. The General Appropriation Bill had been passed, and we had scarcely advanced beyond the threshold of the first fiscal year, when we found any just and safe standard by which to estimate the means and resources for the general appropriations. Besides, the learned author of that bill had predicted a deficiency in the revenue. We were informed by authority of an act of the General Assembly of 1850, from the Internal Improvement fund, to be thrown into the general fund, seventy-five thousand dollars.

The object of this department, in directing the attention of the General Assembly, and your Excellency, to this subject, is that it involves a question of interest. Whether the State should insist upon her rights, in this respect, as in the nature of a [illegible] for the wisdom of the General Assembly to determine.

The 13th Section of the act of the 4th of May, 1847, is in the following words, viz:

"Sec. 13. Be it further enacted, &c., That it shall be the duty of the State Treasurer to enforce a strict compliance on the part of the Municipalities, with the act of the 18th March, 1839, and in case of failure on the part of either of the Municipalities to meet regularly the interest on said bonds, the Treasurer is hereby authorized to pay the amount out of any money in the treasury not otherwise appropriated, and to enforce the collection of the same by the most summary process; and each of said Municipalities shall be released from the payment of one per cent. per annum for difference of interest required by the said act of the 18th March, 1839: Provided, that said Municipalities shall, from and after the first day of January next comply strictly with the provisions of said act."

The bonds issued by the State, under the authority of the act section of the act 1839, in favor of the Municipalities carried five per cent. per annum interest; whilst the bonds of said Municipalities issued in favor of the State in exchange for her bonds, will be seen by the 2d section of said act, was bearing six per cent per annum interest, leaving one per cent. per annum interest in favor of the State. But by the 13th section of the act of the 4th May, 1847, the State remitted the one per cent. in her favor to the Municipalities. *Provided, on the Municipalities conform strictly with the provisions of said act of 1839.*

The question at once arose in my mind, whether the Municipality No. 2, having failed to meet her engagements and not, by such default, forfeited to the State said interest of one per cent. upon the whole amount of said bonds, or whether she fell liable for said interest upon the mere amount for which the State was protested. Upon a careful reading of the act, and a well balanced mind can incline to the latter position; upon which, she clearly constituted herself liable for interest, at the rate indicated, on the whole amount of her bonds. The interest was remitted alone upon *conditions* that it should have been complied with. I did not, however, rest upon my own convictions, but addressed a letter of interrogatories to the Attorney General, whose reply fully concurs in the sentiment above expressed. (The letter and reply will be found in the appendix marked A & B).

By a reference again to the 13th Section of the Act of 1847, it will be seen that the Department could not proceed to enforce the collection of the same by the most summary process" as payment on the part of the State was made a condition precedent to such proceedings, and indeed such a proceeding would have been in violation of a plain and well-settled principle of commercial law.

In every interview that I have had with the Treasurer of Municipality No. 2, I have received the strongest assurances of the speedy settlement of the claim.

By means of the sinking fund created by the act of 1847, the Second Municipality has been enabled to extinguish the bonds of the State to the amount of forty thousand two hundred dollars, having paid recently 90 bonds of the State, [illegible] 712 principal, cash for $90.

On the 29th January, 1851, I opened a correspondence with the Controller of the United States Treasury Department on the subject of the amount due the State of Louisiana and constitutions was issued by "Road and Levee Fund," according to the act of Congress 20th February, 1811, entitled "An Act to enable the people of the Territory of Orleans to form a Constitution and State Government, and for the admission of such State into the Union, on an equal footing with the original States, and for other purposes." Thereupon found due to the State on the 31st December [illegible] three hundred and seventy two dollars ($9472,) but it was found the State was credited in the United States in the sum of ($4,993 6-100,) four hundred and ninety three 6-100 dollars, the State being as is alleged, yet that amount to the settlement of her claims with the U. S. Government, arising from her patriotic aid rendered to the Texas and Louisiana Volunteers. This last sum was deducted from the first named sum, left a balance of four thousand four hundred and seventy eight 9-100 dollars, ($4,478 94) which was duly received and credited.

Your Excellency will discover the importance of an immediate and final adjustment of the accounts, that now stand in a confused and unsettled State. Some one should investigate the whole subject matter and bring it to a final conclusion. The officers of the U. S. Government having retained the sum of four hundred and ninety three 6-100 dollars ($4,993 06), in payment of the claim, it follows that that amount is due from the General fund to the Road and Levee fund.

The 60th Section of the Act entitled "An Act to provide for the assessment and collection of taxes in this State," approved the 21st March, 1850, provides for semi-annual payments into the Treasury, by the various tax collectors of the State, viz: "on the 1st days of the months of September and December." There has been a partial effort to the detriment, in making payments, within the first five days of September. The consequence is that this provision of law has no vital action and is a dead letter on the statute book. The mandate has been totally disregarded. Hence the calls from this Department about the latter part of September last found it in a very critical position. In this unexpected exigency, I had to assume a responsibility unauthorized by law. I collected a loan from the Louisiana State Bank of twenty thousand dollars, to be placed to the credit of the General Fund—On handing in the [illegible] I had the good fortune to find the Board of Directors of that Bank in session, and upon my application and a statement of the case, with commendable liberality, [illegible] the loan of twenty thousand dollars in the General Fund, with every probability of immediate delivery. It would have been a source of profound mortification with ample means in the hands of the State have failed to meet the most trifling demand. Under circumstances, I trust I will not meet with the censure of the General Assembly, in a matter to which I desire to direct the attention of the General Assembly, [illegible] at the risk of incurring the censure of the Assembly, in this department, in a case of great hardship and can and ought to be remedied. The sheriffs [illegible] the State are allowed the inadequate pittance of one hundred dollars for services rendered in criminal prosecutions. The appropriations are often insufficient to meet the demands. Many of the sheriffs come from a distance, and often have what is [illegible] sufficient to pay their taxes and pay their expenses, and always calculate upon [illegible] allowances as part of the means through which to effect their payments. They [illegible] that it cannot be allowed, that the appropriation has been exhausted. It often [illegible] their drafts upon an unfeeling tribunal—In settlements with the various tax collectors [illegible] the amount due State officers should be instructed to allow these claims as a [illegible] to them, and they should receive it, as a deduction from the [illegible] they have to pay into the Treasury. These remarks are to be considered as [illegible] the allowance made to sheriffs, and not to witnesses and other [illegible] in this particular fund.

I have the honor to remain,
GEO. C. McWHORTER, State Treasurer.

Sir, Your Excellency's Most obedient servant,

A

TREASURY DEPARTMENT,
Baton Rouge, July 29th, 1850.

To the Hon. Jos. Johnson, Attorney General of Louisiana.

Sir: In compliance with an act of the general assembly of this State, entitled "An Act authorizing an emission of the bonds of the State to the city of New Orleans," approved March 18th, 1839, I issued to the amount of five hundred thousand dollars, [illegible] to the 2nd Municipality of said city, bearing five per cent per annum interest.

By the second section of said act, the Treasurer of the State, was authorized to deliver to the municipalities respectively, the amount of bonds they may demand within two years aforesaid, not exceeding the amounts limited to each by the preceding section, on the delivery to him of an equal amount in the bond or bonds of the municipality demanding the same, bearing an annual interest of six per cent, payable annually at said treasurer's office, the principal payable in twenty-five years from date.

Furthermore, the 13th section of the act, entitled "An act to provide for the assessment and collection of taxes in the municipalities of New Orleans," approved 4th May, 1847, makes it the duty of the State Treasurer to enforce a strict compliance on the part of the municipalities, with the act of 18th March, 1839; and in case of failure on the part of the municipalities to meet regularly the interest on said bonds, the Treasurer is hereby authorized to pay the amount out of any money in the treasury, not otherwise appropriated, and to enforce the collection of the same by the most summary process, and each of the said municipalities shall be released from the payment of one per cent. per annum, for difference of interest required by the act of 18th March, 1839, provided that said municipalities shall, from and after the first day of January next, comply strictly with the provisions of said act."

The bonds issued by the State, under the authority of the act section of the act 1839, in favor of the Municipalities carried five per cent. per annum interest; whilst the bonds of said Municipalities issued in favor of the State in exchange for her bonds, will be seen by the 2d section of said act, was bearing six per cent per annum interest, leaving one per cent. per annum interest in favor of the State. But by the 13th section of the act of the 4th May, 1847, the State remitted the one per cent. in her favor to the Municipalities. *Provided, on the Municipalities conform strictly with the provisions of said act of 1839.*

The question at once arose in my mind, whether the Municipality No. 2, having failed to meet her engagements and not, by such default, forfeited to the State said interest of one per cent. upon the whole amount of said bonds, or whether she fell liable for said interest upon the mere amount for which the State was protested. Upon a careful reading of the act, and a well balanced mind can incline to the latter position; upon which, she clearly constituted herself liable for interest, at the rate indicated, on the whole amount of her bonds. The interest was remitted alone upon *conditions* that it should have been complied with. I did not, however, rest upon my own convictions, but addressed a letter of interrogatories to the Attorney General, whose reply fully concurs in the sentiment above expressed. (The letter and reply will be found in the appendix marked A & B).

By a reference again to the 13th Section of the Act of 1847, it will be seen that the Department could not proceed to enforce the collection of the same by the most summary process" as payment on the part of the State was made a condition precedent to such proceedings, and indeed such a proceeding would have been in violation of a plain and well-settled principle of commercial law.

In every interview that I have had with the Treasurer of Municipality No. 2, I have received the strongest assurances of the speedy settlement of the claim.

By means of the sinking fund created by the act of 1847, the Second Municipality has been enabled to extinguish the bonds of the State to the amount of forty thousand two hundred dollars, having paid recently 90 bonds of the State, [illegible] principal, cash for $90.

On the 29th January, 1851, I opened a correspondence with the Controller of the United States Treasury Department on the subject of the amount due the State of Louisiana and constitutions was issued by "Road and Levee Fund," according to the act of Congress 20th February, 1811, entitled "An Act to enable the people of the Territory of Orleans to form a Constitution and State Government, and for the admission of such State into the Union, on an equal footing with the original States, and for other purposes." Thereupon found due to the State on the 31st December [illegible] three hundred and seventy two dollars ($9472,) but it was found the State was credited in the United States in the sum of ($4,993 6-100,) four hundred and ninety three 6-100 dollars, the State being as is alleged, yet that amount to the settlement of her claims with the U. S. Government, arising from her patriotic aid rendered to the Texas and Louisiana Volunteers. This last sum was deducted from the first named sum, left a balance of four thousand four hundred and seventy eight 9-100 dollars, ($4,478 94) which was duly received and credited.

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By the second section of said act, the Treasurer of the State, was authorized to deliver to the municipalities respectively, the amount of bonds they may demand within two years aforesaid, not exceeding the amounts limited to each by the preceding section, on the delivery to him of an equal amount in the bond or bonds of the municipality demanding the same, bearing an annual interest of six per cent, payable annually at said treasurer's office, the principal payable in twenty-five years from date.

Furthermore, the 13th section of the act, entitled "An act to provide for the assessment and collection of taxes in the municipalities of New Orleans," approved 4th May, 1847, makes it the duty of the State Treasurer to enforce a strict compliance on the part of the municipalities, with the act of 18th March, 1839; and in case of failure on the part of the municipalities to meet regularly the interest on said bonds, the Treasurer is hereby authorized to pay the amount out of any money in the treasury, not otherwise appropriated, and to enforce the collection of the same by the most summary process, and each of said municipalities shall be released from the payment of one per cent. per annum, for difference of interest required by the said act of 18th March, 1839, provided that said municipalities shall, from and after the first day of January next, comply strictly with the provisions of said act."

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I have the honor to remain,
GEO. C. McWHORTER, State Treasurer.

Sir, Your Excellency's Most obedient servant,

B

WEST FELICIANA,
September, 1850.

Sir: I have the honor to acknowledge the receipt of your communication, in which you propound to me the following questions, for answer, in my official capacity, to wit:

Question 1st. Has or has not the Second Municipality, by her default in meeting the accruing interest on the bonds, forfeited her right to be released from the payment of one per cent. per annum for difference of interest required by the act of the Legislature of the 18th of March, 1839?

Question 2nd. If you answer the preceding question in the affirmative, does or does not the claim of the State against said municipality extend to the said one per cent. upon the whole amount of her bonds now unpaid, being the original amount, $500,000; or does it only to extend to one per cent. on the amount for which he has been protested?

Question 3d. Can the State proceed to the collection of her claims against said municipality, until she has paid the amount for which she has been protested?

The object and bearing of these questions will be explained and illustrated by a particular reference to the law and facts, which have elicited them. By the 1st section of an act of the Legislature, approved 18th March, 1839, entitled "An Act authorizing an emission of the bonds of the State to the city of New Orleans," the Governor and Treasurer of the State were authorized to issue to each of the municipalities of New Orleans, at any time within two years, from the day when that act became a law, an amount of the bonds of the State, bearing five per cent. interest per annum, payable semi-annually, the principal payable thirty years from their date; say, not exceeding $600,000 to the Municipality No. One; $500,000 to the Municipality No. Two, and $300,000 to the Municipality No. Three. By the second section of this act, the Treasurer was authorized to deliver to the municipalities respectively, the amount of bonds they may demand within the two years aforesaid, not exceeding the amount limited to each by the preceding section, on the delivery to him of an equal amount in the bond or bonds of the municipality demanding the same, bearing an annual interest of six per cent, payable in twenty-five years from the date. In conformity with the provisions of said act, bonds to the amount of $600,000 were issued to the Second Municipality, bearing five per cent. per annum interest. It furthermore appears by the 13th section of the act entitled, "An Act to provide for the payment of the debts of the municipalities of New Orleans, approved 4th May, 1847, that it is made the duty of the State Treasurer to enforce a strict compliance on the part of the municipalities in the law of the 18th of March, 1839, and in case of failure on the part of either of the municipalities to meet regularly the interest on said bonds, the Treasurer is authorized on the warrant of the Auditor of Public Accounts to pay the same out of any money in the treasury, not otherwise appropriated, and to enforce the collection of the same by the most summary process, and each of the municipalities are released from the payment of one per cent. per annum for difference of interest required by the act of 18th March, 1839, *Provided that said municipality shall, from and after the first day of January, 1848, comply strictly with the provisions of said act.*" The Second Municipality, has utterly failed to provide for the payment of the last batch of coupons of interest falling due upon her bonds, and the State, by reason of the default, is now under protest. The Legislature, it seems, not anticipating a non-compliance on the part of either of the municipalities with their engagements did not provide for such a contingency by a specific appropriation, and the auditor and treasurer were, in consequence, compelled to refuse payment of the interest due on said bonds. On this statement of law and fact I now proceed to answer your questions in the order in which they are put; and, answering to the first, I give it as my opinion, that the Second Municipality, by reason of her failure to provide for the payment of the accruing interest on her bonds, has forfeited her right to be released from the payment of one per cent. per annum for difference of interest required by the act of 18th March, 1839, and can only be restored to it by the power that conferred the right. This relinquishment by the Legislature for difference of interest, although voluntary and generously tendered, as an additional incentive to the municipality to meet punctually the accruing interest on her bonds, was made to depend upon a strict compliance by the municipality with the provisions of the act of 1839. It, therefore, the culpable neglect manifested by the municipality by which the credit of the State has been dishonored and her liberal policy and just expectations have been defeated, do not in legal intendment constitute such a failure of strict compliance with the provisions of the act of 1839, as must forfeit the right of the municipality to be released from the payment of this difference of one per cent. interest: then it may, indeed be said *that the right is absolute*, and the municipality can do *nothing to forfeit it*. Considering, however, that the Second Municipality has *altogether* failed to comply *strictly* with the provisions of the act of 1839, and that she consequently cannot be released except by ulterior legislation, from the payment of the one per cent. difference in interest. My answer to your second question cannot, as I conceive, be otherwise that the claim of the State to the one per cent. on the original amount of the five hundred thousand dollars for which she issued her bonds, rests unimpaired and is as full perfection as if the 13th section of the act of 1847 had never been enacted. That section evidently intended to render a failure of the municipality to meet the payment of interest in a single instance, on the bonds in question, a forfeiture of the right of the municipality to this bounty of one per cent. *on the whole amount of bonds due at the time of the failure*, which, in *this instance*, is the original amount of $500,000. The *bonds at present* is to a compliance, in strictness, with the provisions of the act of 1839 may be rebutted and disproved by the *slightest neglect* of the municipality to answer for the payment of the interest on these bonds by which a protest shall be incurred. The penalty in such cases cannot amount only to a *partial forfeiture* of interest. Nothing in the 13th section of the act of 1847 discriminates in this respect unfavorably to the interest of the State, and reason and justice should all unite, under the circumstances, to condemn and forbid it.

To the third question, I answer that I do not think the State can proceed to the collection of her claim against the municipality, until she has paid the amount for which she has been protested. By the aforesaid 13th section, if either of the municipalities failed to meet regularly the interest on their bonds, the Treasurer is authorized, in the warrant of the Auditor of Public Account, to pay the same out of any money in the treasury not otherwise appropriated, and to proceed to the same by the most summary process. The section, I think, makes payment by the State a condition precedent to the commencement of judicial proceedings against the municipality to enforce payment of the protested liability. On general principles, the maker of an accommodation negotiable instrument to enable money, cannot proceed to collect the amount of his liability from those which he had accommodated, until he has paid it, or has acquired the legal control of the instrument imparting his liability. I am inclined to think, from the phraseology of this 13th section, that it was the intention of the Legislature to make a standing appropriation, although in direct conflict with the Constitution, to make any case of failure on the part of the municipalities to provide regularly for the payment of the interest on their bonds. If, however, the appropriation intended by that section had been specified, and, in other respects, in the form of the constitution, it would have lapsed and become useless after two years; and to have been rendered effectual for present purposes it would have been necessary that the Legislature, at its late session, would have re-enacted and revised the appropriation. The Auditor and Treasurer have, therefore, kept in the pale of the Constitution by refusing payment of the interest on the bonds for which the Second Municipality has neglected to provide.

ISAAC JOHNSON, *Attorney General.*

HON. GEO. C. McWHORTER, *State Treasurer.*

STATEMENT of the Treasurer of the State of Louisiana, in conformity with the seventh Section of an act entitled "An Act to establish and regulate the Treasury Department," approved 26th January, 1847.

RECEIPTS.

	In 1850.	In 1851.
Interest on debts due to the State	$ cts	$ cts
Taxes on successions accruing to Foreigners	[illegible]	[illegible]
Vacant Estates paid into the Treasury	[illegible]	[illegible]
Taxes on Professions for 1847, received from Sheriffs	[illegible]	[illegible]
Money received from Creditors Bonds	[illegible]	[illegible]
Fines paid into the Treasury for use of Charity Hospital	[illegible]	[illegible]
Sales of Internal Improvement Lands at Baton Rouge	[illegible]	[illegible]
Mill Tax of 1849	[illegible]	[illegible]
Poll Tax of 1849	[illegible]	[illegible]
Sales of Internal Improvement Lands at Winnsborough	[illegible]	[illegible]
Redemption of Lands adjudicated to the State	[illegible]	[illegible]
Taxes on Trades, Professions, &c. for 1849	[illegible]	[illegible]
Sales of Reports of the Supreme Court	[illegible]	[illegible]
Sale of Sixteenth Sections of Land	[illegible]	[illegible]
Duty on Sales at Auction	[illegible]	[illegible]
Taxes received for Licenses on Trades, Professions, &c. for 1848	[illegible]	[illegible]
Redemption of Lands, adjudicated to Individuals	[illegible]	[illegible]
Leases of Sixteenth Section of Land	[illegible]	[illegible]
Licenses on Trades, Professions, &c. for 1850	[illegible]	[illegible]
The Mill Tax of 1849	[illegible]	[illegible]
The Poll Tax of 1849	[illegible]	[illegible]
Amount paid into the Treasury to redeem Bonds issued by the State in favor of the Bank of Louisiana	[illegible]	[illegible]
Proceeds of the Sale of certain Public Property in the city of New Orleans	[illegible]	[illegible]
Monies, stated to be due and unexpended by Zenon Lesseur, Jr., late Private Secretary of the Governor, Contingent Expenses of the Executive, for the years 1847, 48, 49	[illegible]	[illegible]
Balance unexpended by Michel Musson, out of the appropriation made by act No. [illegible]	[illegible]	[illegible]
Money Refunded by Chesley Johnson	[illegible]	[illegible]
Mill Tax of 1850	[illegible]	[illegible]
Poll Tax of 1850	[illegible]	[illegible]
Sale of Statutes by State Librarian	[illegible]	[illegible]
Taxes on Trades, Professions, &c. for 1851	[illegible]	[illegible]
Road and Levee Fund	[illegible]	[illegible]
Interest received from Purchasers of Public Property at New Orleans	[illegible]	[illegible]
Washita	[illegible]	[illegible]
Lafourche Interior	[illegible]	[illegible]
St. Martin	[illegible]	[illegible]
Caddo	[illegible]	[illegible]
Morehouse	[illegible]	[illegible]
Calcasieu	[illegible]	[illegible]
De Soto	[illegible]	[illegible]
Union	[illegible]	[illegible]
East Feliciana	[illegible]	[illegible]
St. James	[illegible]	[illegible]
Assumption	[illegible]	[illegible]
Claiborne	[illegible]	[illegible]
St. Tammany	[illegible]	[illegible]
Sabine	[illegible]	[illegible]
GENERAL FUND—By amount transferred from the Internal Improvement Fund	[illegible]	[illegible]
GENERAL FUND—By amount returned to the Internal Improvement Fund	[illegible]	[illegible]
Sales of School Lands	[illegible]	[illegible]
St. Charles	[illegible]	[illegible]
St. Helena	[illegible]	[illegible]
Catahoula	[illegible]	[illegible]
Orleans (Right Bank)	[illegible]	[illegible]
Caldwell	[illegible]	[illegible]
West Feliciana	[illegible]	[illegible]
Bossier	[illegible]	[illegible]
Avoyelles	[illegible]	[illegible]
Washington	[illegible]	[illegible]
St. John the Baptist	[illegible]	[illegible]
Jefferson	[illegible]	[illegible]
Rapides	[illegible]	[illegible]
Natchitoches	[illegible]	[illegible]
St. Mary	[illegible]	[illegible]
Terrebonne	[illegible]	[illegible]
Ascension	[illegible]	[illegible]
St. Landry	[illegible]	[illegible]
Livingston	[illegible]	[illegible]
Iberville	[illegible]	[illegible]
St. Bernard	[illegible]	[illegible]
Plaquemine	[illegible]	[illegible]
Rapides	[illegible]	[illegible]
West Baton Rouge	[illegible]	[illegible]
Iberville	[illegible]	[illegible]
Tensas	[illegible]	[illegible]
Madison	[illegible]	[illegible]
East Baton Rouge	[illegible]	[illegible]
Orleans	[illegible]	[illegible]
Jackson	[illegible]	[illegible]
Franklin	[illegible]	[illegible]
Claiborne	[illegible]	[illegible]
Ouachita	[illegible]	[illegible]
Caddo	[illegible]	[illegible]
Union	[illegible]	[illegible]
Natchitoches	[illegible]	[illegible]
Rapides	[illegible]	[illegible]
Avoyelles	[illegible]	[illegible]
Rapides	[illegible]	[illegible]
Rapides	[illegible]	[illegible]
Rapides