

Collector of Customs: Benjamin Lincoln's Federalism in Action

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Introduction

In the wake of the Revolutionary War, the American state struggled to hold its shaky confederacy together as both pressures from within and without threatened to rip it apart. The government formed under the Articles of Confederation was unable to respond to the challenge posed by rebels, Native American tribes to the west, and powerful foreign powers bordering the young nation on every side. As George Washington ascended to the presidency in April 1789, he found a government only in name. The foreign office had John Jay and clerks to handle correspondence from only two ambassadors, John Adams and Thomas Jefferson; the Treasury Board governed over a treasury with no money; the army consisted of 840 men; the poor credit of the country was paired with a complete lack of revenue streams.¹ Washington's administration stepped into this myriad of issues with a guiding philosophy of federalism that would provide a framework with which to solve many of these problems by the time the President stepped down from office in 1796.

Driven by their federalism, the members of Washington's administration focused on bringing a strong central government to fruition.² Washington himself remained above party politics, never directly attaching himself to the Federalist Party, but, while in office, he largely selected Federalist candidates to fill roles in his administration.³ The most important of these appointments, for the success of the young government and the development of Federalist thought, was Alexander Hamilton. As Leonard White described in his groundbreaking work, *The Federalists: A Study in Administrative History*, "Hamilton was the leading theorist of the Federalists."⁴ Like his fellow Federalists, Hamilton sought to use expanded powers of

¹ Leonard D. White, *The Federalists: A Study in Administrative History*, New York: Macmillan Company, 1948, 1

² Federalism here is used to denote the ideology of those who were in favor of a new constitution and who continued to be supporters of a more powerful national government

³ White, 7

⁴ White, 88

government to encourage the growth of trade and industry, shifting away from the agricultural-based economy that had existed before.⁵ To do this, Hamilton used the Treasury Department as his tool. Under his leadership, the Treasury expanded to become the most important piece of the executive branch, acting as an engine for all the change that the Federalists sought to enact. White saw it as the “pivot” around which the government turned, a department that came to invest itself in the operations of the War Department and to have vocal opinions about the other agencies, all expressed through Secretary Hamilton.⁶ Though the Treasury was led from the Capital in Philadelphia, its power rested on agents spread out over the country, and the revenue drawn from these sources came overwhelmingly from one source: customhouses.

According to records from the time, over 50 million of the around 54 million dollar budget was drawn from the duties collected in port cities across the country.⁷ Though not described in great detail, Leonard White recognized the importance of these revenue sources for the Union in his work covering the administrative state of the US. They served as the animating force behind the actions that Hamilton took as Secretary of the Treasury. In charge of one such customhouse, Benjamin Lincoln was a clear example of the energy the revenue collectors contributed to the national government. Lincoln’s work in the customhouse underscored the priorities of the Federalists, the success of trade and the power of the central government, while also directly expressing Federalist policies on the waterfront. It was through his decisions, in and out of office, that he implemented the ideological priorities of the Federalists.

Starting from his experience at the head of the Massachusetts militia during Shays’ Rebellion, Lincoln changed from a republican favoring a small central government to an ardent

⁵ White, 7, 89

⁶ White, 127

⁷ White, 336

Federalist. He made his governing philosophy explicit in his correspondence with his fellow Federalists who were just then beginning to see the need to set up a revitalized government. The new government needed men of stature to fill its offices, and Lincoln believed that he was well-suited for such an appointment, which he received in August of 1789. Even though his post was tied to Boston, he received many extra assignments that dragged the former Revolutionary War general across the young republic and kept his focus on the national project. This focus on the national interest, the success of the central government, was definitive for his experience in office. Though his actions consistently appeared to be in favor of the merchant community, the truth was not so clear-cut. It was apparent that Lincoln saw fit only to suit the merchant interest when it also directly aligned with the national interests as he saw them, and to him, that national interest meant the success of a powerful central state. This view made Lincoln less of a government official tied to local interest and more a man of national character who sought to enhance the powers of the central government that he had come to so avidly support.

In the years after White wrote his book, neither the customhouse nor Lincoln has gone unnoticed by scholars. The most recent and expansive work was written by Gautham Rao. In *National Duties: Custom Houses and the Making of the American State*, Rao describes the process by which British customhouses and then their American offspring developed a fiscal state. While Rao recognizes the different levels of efficacy between the American and British customhouse, he argues that the underlying logic behind both was the idea of “negotiated authority.”⁸ The authority of the customhouse came from its ability to work in tandem with the merchants that it also regulated. Rao began his analysis with the British empire, arguing that it had been tied together through its ability to allow merchants to have their say in their own

⁸ Gautham Rao, *National Duties: Custom Houses and the Making of the American State* University of Chicago Press, 2016, 11-12

regulation. To him, the issues leading to the outbreak of the American Revolution were directly linked to this idea of negotiated authority. When the British tried to use coercive methods to reign in the authority of the merchants on the American waterfront, the traders rebelled violently against the dictates of the Parliament.⁹ After the success of the American Revolution, these merchants expected to keep their negotiated authority when the new federal government of the United States came to power.

Based on the preexisting British system, the federal offices were uniform for the customhouses spread throughout the East Coast. The customhouse was governed by three main positions: the collector of customs, the naval officer, and the surveyor.¹⁰ The duties of each of these men were more or less the same as they had been under the British system. The collector served to do most of the higher-level work; he remained in contact with the federal government while also estimating duties, taking bonds for future payment of duties, and analyzing a ship's voyage plan. Second to the collectors were the naval officers who mainly served to check the collector's work and assist them in estimating and receiving the duties from ships. Finally, the real foot soldiers, the weighers, inspectors, gaugers, and the like, were overseen by surveyors.¹¹ All in all, as ships came near the coast of the United States, they would be guided by lighthouses towards safe passage to a port city in which the various officers of the customhouse would carry out their duties to ensure that the correct imposts were levied against the traders.

This process is described in detail by both Rao and his earlier counterpart, Frederick Dalzell. In Dalzell's dissertation, "Taxation with Representation: Federal Revenue in the Early Republic," he focuses primarily on the tax system that was established in the budding United

⁹ Rao, 16

¹⁰ Rao, 64

¹¹ Frederick Arthur Baldwin Dalzell. "Taxation with Representation: Federal Revenue in the Early Republic." Order No. 9412326, Harvard University, 1993, 92

States. Coming from the idea that internal taxes had proved a shaky proposition for the central government, Dalzell discusses the revenue source that the government put into practice: the customs. Like Rao, Dalzell attempts to create an overarching narrative for the customs in the early American state. Though Rao leans heavily into political science, developing his theory of negotiated authority throughout his work, Dalzell comes to many of the same conclusions as Rao. They both realize the deep importance of pleasing the merchant community for the growth of the American government. Dalzell, almost predicting the argument that Rao makes, writes that Hamilton, as “Treasury Secretary literally could not afford to alienate local merchant communities.”¹² This was a logical statement given the Federalist disposition that White attributed to the Washington Administration; however, both scholars almost entirely neglected this when analyzing the Collector of Customs for the port of Boston, Benjamin Lincoln.

Rao relies heavily on Dalzell’s dissertation for this section of his book and consequently, many of his statements speculating about Lincoln’s deference to the merchant community can be traced back to the earlier text. For instance, Rao writes that “Lincoln had found a way to align the letter of federal law with the ‘opinion’ of Boston merchants.”¹³ Here, Rao describes the situation as if Lincoln considered the merchant interest as balanced against that of the federal government, not directly contributing to the government. Following Rao’s train of thought, Lincoln acted in pro-merchant ways to retain his power, not to benefit the central government as his Federalist ideology would imply. Dalzell pushes a similar notion that no doubt contributed to Rao’s interpretation. His dissertation cites Lincoln as having “advocated that ‘we favor these valuable Citizens[the wealthy] and fix them by the strong cement of interest to the General

¹² Dalzell, 147

¹³ Rao, 85

Government.”¹⁴ While Lincoln’s favoritism for the propertied class, including the merchant community, was evident, Dalzell further argues that after attaining office Lincoln “found himself fixed, in turn, by that same ‘strong cement of interest’ to Boston’s merchant community.”¹⁵ This statement is less fact than interpretation and will be shown to be far from the correct reading of the evidence from Lincoln’s copious writings during his time in office and before.

This thesis will make use these writings, especially the large swath of Lincoln’s letters from his time as a republican in the mid-1780’s through his Federalist era until 1795, at which point the patterns of his behavior in office had been established. The letters have been preserved by the Massachusetts Historical Society and cover Lincoln’s personal life as deeply as his professional correspondence. Much of the official correspondence that Lincoln shared with his superiors in the Washington administration has also been digitized by the National Archives through their Founder’s Online resource. As a result, a majority of the most important documents to this thesis, his ideological development and his actions while in office, will be drawn from the letters saved in that online archive. In his correspondence with men such as Washington, Hamilton, and John Adams, Lincoln painted a vivid picture of the customhouse as well as all of his actions geared towards strengthening the fiscal state of the nation. Lincoln’s letters provide insight into the day-to-day operations of his customhouse and consequently allow for an in-depth microhistory of his work in Boston. Outside of this, the letters cover realms well removed from his official capacity, allowing insights into the larger political movements in which he participated. The letters then provide a wealth of information to be used for a microhistory of Lincoln’s role in the founding of the nation’s fiscal state.

¹⁴ Dalzell, 179

¹⁵ Dalzell, 179

It is the sheer amount of writing that Lincoln shared with his correspondents during his life that makes him a prime candidate for historical analysis but also misunderstanding. David B. Mattern, in the only extensive work on Lincoln, based much of his biography of the man on his writings. Part of his motivation for writing the text was that, in his view, “Historians have not been kind to Lincoln[, i]n contrast to his contemporaries.”¹⁶ Mattern’s *Benjamin Lincoln and the American Revolution* focuses much more on Lincoln’s actions as a Revolutionary War general and subsequent treaty negotiations than on his time at the customhouse. Though both his military and diplomatic experience provide fruitful ground for analysis of the shifting tides of Lincoln’s Federalist thought, Mattern only acknowledges his political beliefs on occasion, and he does not delve deeply into their cause nor their direct impact on his service to the young American state. As a result, Lincoln stands at an exciting juncture in historiography between biography and administrative history where the two have not yet made direct contact.

Although writers like Rao, Dalzell, and White all acknowledge that the personal qualifications of office holders in early America were vital for the prestige and growth of the state, none have delved deeply into the lives of any specific official. They cannot be blamed for this as their texts sought to forge a unifying narrative covering the entire expanse of the Federalist administration, but the lack of such a microhistory has led to a harsh interpretation of the actions of Benjamin Lincoln where a more nuanced take would be better suited. To fill the gap, this thesis will study the career of Lincoln while also tracing the lines of his political thought as they shift and alter the course of his career. Throughout, his story provides vital insight into the founding of the American fiscal state.

My first chapter will be entirely focused on Lincoln’s shift to becoming a Federalist and explaining where it was that his support for a more powerful national government came from. I

¹⁶ Mattern, David B., *Benjamin Lincoln and the American Revolution*, University of South Carolina Press, 2023, 1

will locate the origins of his political evolution in his time as the commander of the Massachusetts militia as they faced the “regulators” of Shays’ Rebellion. During this rebellion, Lincoln relied heavily on the help of merchants to support the government, something that would become part and parcel of his tenure as Collector of Customs. From there, I will highlight instances in his correspondence in which his Federalist ideology is made clear. I will then turn to his application for office in the new federal government and make use of the letters he wrote to George Washington and John Adams that further establish him as an ardent Federalist. In sum, I will be arguing that by 1789 Lincoln had fully made the transition to becoming a Federalist who saw the interests of the nation as the success of a more powerful central government that rested on the success of the merchant class.

In the second chapter, I will focus primarily on assignments that Lincoln was given during his time in office that did not align directly with his official capacity as Collector of Customs. Beginning with his foray as a negotiator with the Creek Nation, a Native American tribe in conflict with Georgia, Lincoln’s interests were shown to be anything but localized. From the advice he gave to the President, it became clear that Lincoln, while not a successful negotiator, was a focused Federalist who looked only to the success of the Union. At this point, I will turn to assignments that Lincoln received from his direct superior, Alexander Hamilton. These showed that the cabinet secretary trusted Lincoln to judge what would lead to the success of the Union and gave him agency to act on what he saw as the national interest. One such assignment made Lincoln the man directly responsible for the safety of shipping along the coast in his region and underscored his belief that the success of the Union largely depended on the success of the merchants.

In the third chapter, I will focus on the actions that Lincoln took in his official capacity as the Collector of Customs for the Port of Boston. While it might appear that he was influenced by the merchants to be a more lenient executor of the laws, a concept that Rao calls “negotiated authority,” it was just a continuation of the ideology that Lincoln had grown to accept before office and that had been reinforced in him through the extra assignments he received while in office. Even though Lincoln argued for light duties and a decrease in fees for merchants, these policies were always aimed toward the national interest, in this case, generating revenue from his port. Therefore, he would argue for decreased duties while actively prosecuting those who avoided them. He would show leniency when it would benefit the overall revenue, but he was assiduous in bringing charges against those who sought to take advantage of the system. In short, Lincoln was in favor of the merchant class to the extent that it would bring benefits to the fiscal state of the nation.

Chapter I: From Republican to Federalist

*“When I left public life I had
not the least idea of ever returning to it...”*
- Benjamin Lincoln

It was with these words that General Benjamin Lincoln began his application to work in the newly founded federal government of the United States. His letter to George Washington, whose assumption of the role of President, in Lincoln’s eyes had been “now reduced to a certainty,” was sent on February 20th, 1789.¹⁷ The letter marked the beginning of the long and informal application process by which he would come upon his appointment to serve as the Collector of Customs for the Ports of Boston and Charlestown. Before his eventual appointment, Lincoln corresponded with many of the top men of his day, constantly emphasizing aspects of his character that would make him well-suited to a position in the new government. Outside of his prior public service record, he made his case mainly by aligning his view of the national interest with that of the dominant faction of government, the Federalist administration of George Washington. To that end, Lincoln consistently used rhetoric that demonstrated his devotion to the Federalist cause, a theory of government that sought to increase the power of the central government and create a more united nation out of the various states. Interestingly, though the revolutionary general would lean heavily on his Federalist credentials, it was an ideology that he had only recently come to accept.

As David B. Mattern writes in his biography of the general, *Benjamin Lincoln and the American Revolution*, “In the early 1780s Lincoln had feared the coercive power of a central government” and would not have subscribed to the central beliefs of the Federalists to come.¹⁸ However, “by 1787 he had given up the idea of a loose union of republican states for the stability

¹⁷ “To George Washington from Benjamin Lincoln, 20 February 1789,” *Founders Online*, National Archives

¹⁸ Mattern, 177

and security of a strong national government.”¹⁹ The change can be seen coming right after the outset of Shays’ Rebellion in 1786 forced Lincoln to directly confront the issues that arose from a weak central government. The foundational document for this weak government, the Articles of Confederation, did not afford it the all-important power of taxation, only allowing it the ability to request individual states for funds. Thus, the response to the rebels behind Daniel Shays, those who, in Lincoln’s view, would “attempt to annihilate our present constitution and dissolve the present government” was also left up to the state’s individual discretion.²⁰ In this case, the state militia was headed by Benjamin Lincoln and the troops raised to suppress the rebellion were also led by the general.

Shays’ Rebellion

Lincoln qualified for these posts through his service directly under George Washington during the Revolutionary War. While historians have often focused on Lincoln’s defeats during his service, namely at Charleston, in his biography, Mattern points to the respect that General Lincoln’s contemporaries continued to have for him as indicative of his good standing in the early years of the republic. Specifically, Mattern references his service as Secretary of War from 1781 through 1783 after his previous defeats as evidence for the recognition of Lincoln’s skill as an able administrator.²¹ It was through this role that Lincoln was able to forge a connection with Washington that would provide him vital support throughout the rest of his professional career. It was Lincoln that Washington selected to receive the surrender of the British General Cornwallis at the Battle of Yorktown. As second in command at the decisive victory, Lincoln shared in its glory even as he solemnly carried out his duty to receive the surrender from his British

¹⁹ *ibid.*

²⁰“To George Washington from Benjamin Lincoln, 04 December 1786,” *Founders Online*, National Archives

²¹ Mattern, 1

counterpart, Charles O'Hara.²² When Shays' rebellion began, there was an obvious choice for the leader of the Massachusetts forces.

By the time he was commanded to raise troops to defend Massachusetts against the rebels, Lincoln had been thoroughly immersed in the military for the whole course of the Revolutionary War and in the state militia afterward. He understood the sacrifices that had been made to create the new nation, suffering a wound himself during the war.²³ His triumphs at Saratoga and Yorktown granted him strong credentials, while, in addition to his crushing defeat at Charleston, they also gave him a direct connection to the lives lost for the sake of forming the new nation. It was as a result of these experiences that he was selected for his position in the suppression of Shays' rebellion, and it was also his experience from the war that drove him to put down the rebellion for the sake of the nation. Mattern wrote that, for Lincoln, "the compelling idea of a union of states melded with his war experience to forge a fierce loyalty to the United States."²⁴ As a revolutionary general, Lincoln both tied his future to Washington and set the stage for his journey to becoming a staunch Federalist.

The first clear signs of this trend appear early in his correspondence about Shays' rebellion. Writing to George Washington in 1786 the general confronted the fact that "there doth not appear to be virtue enough among the people to preserve a perfect republican government."²⁵ He went on to trace the root of the issues to the ease of life that had been experienced by the populace while the government had been distracted by conflict on its soil, critiquing the rebels as having been "diverted from their usual industry and œconomy... a luxuriant mode of living crept

²² Mattern, 119

²³ "To George Washington from Benjamin Lincoln, 24 October 1778," *Founders Online*, National Archives

²⁴ Mattern, 3

²⁵ The letter was finally sent on March 4th of 1787 and contained excerpts of documents and also other letters chronicling Lincoln's military campaign against Shays' and his forces; "To George Washington from Benjamin Lincoln, 04 December 1786," *Founders Online*, National Archives

into vogue.”²⁶ Outside of the rebels' shortcomings, Lincoln also found fault with the men of property. He wrote that if they “should not turn out on the broad scale with spirit, and the insurgents should take the field and keep it” the Articles of Confederation would be a failure, and the entire federal project would have collapsed.²⁷ Lincoln’s solution to the issue of the central government’s ineptitude in the face of the crisis was indicative of his conception of the national interest and the class of citizens who would best support that interest.

Lincoln found that the monied elite who owned property and held public securities were the base supporters of the constitution of the time, the Articles of Confederation. He therefore appealed to their self-interest when he sought to raise supplies and troops for a campaign against the rebels. After receiving orders from Governor Bowdoin on January 19th, 1787 to move out and end the rebellion, he set about turning what had been written into a reality. The Treasury of the state having been drained from earlier conflicts was still in recovery and as a result, even the state government could not supply the funds that the central government was not able to provide. Complicating the issue further, was the fact that the army had not even been legislatively approved by the Massachusetts assembly.²⁸ To remedy this, Lincoln had turned to what he described as “a club of the first characters in Boston” to whom he told that the whole of their property would be at risk of loss to the mob of rebels should they not be willing to supply funds for this campaign.²⁹ The funds being assured the next day, Lincoln then set off with his troops on their long march to put an end to the rebellion which was finally brought to its close in early February of 1787.

²⁶ *ibid.*

²⁷ “To George Washington from Benjamin Lincoln, 04 December 1786,” *Founders Online*, National Archives

²⁸ “To George Washington from Benjamin Lincoln, 22 February 1787,” *Founders Online*, National Archives; Leonard L. Richards, *Shays's Rebellion: the American Revolution's Final Battle*, 2014, 67

²⁹ “To George Washington from Benjamin Lincoln, 22 February 1787,” *Founders Online*, National Archives

The men who made this military action possible made up the propertied class that Lincoln believed was the backbone of a functioning republican government. While the mass of protestors and their supporters in the agrarian eastern country of the state had, in Lincoln's view, demonstrated a particular lack of industry which led them to raise arms against the government, it was to the merchants that Lincoln had turned in the government's time of need. The remedy for those who had no moral character was to turn to men who *had* demonstrated their ability to work hard and succeed in their field of trade. To motivate this better class of individuals, Lincoln argued that their property was at stake in the conflict lest they provide full-fledged support for the militia in its opposition to the rebels. In his argument, however, Lincoln was leaning into a caricature of the rebels rather than their actual motivations for taking up arms.

According to Leonard L. Richards' in-depth history of the conflict, the motivations of the grassroots supporters of the rebellion were not driven by a lack of economy or industry but rather represented an outcry against unfair practices under the Massachusetts Constitution of 1780. Richards found there to be "no correlation—none whatsoever—between debt and rebel towns."³⁰ His analysis of debt records against towns that turned to support the rebellion defends his hypothesis while it undercuts Lincoln's explanation of the rebellions to Washington. The rebels did not even style themselves as such; rather, they took on the name of "regulators"—a term that had gained popularity when a similarly motivated group of backcountry farmers in the South took on the name as they pushed back against "tyrannical government."³¹ The reason for their rising against the systems of government in Massachusetts was then to push back on the Constitution of 1780, which they perceived as aristocratic. Critics pointed to the higher property requirements for voting as well as for office holding among other facets of the new government

³⁰ Richards, 157

³¹ Richards, 165

as indicative of an undemocratic spirit.³² In defending this constitution, Benjamin Lincoln was positioning himself at the head of a privately funded militia in favor of a constitution that placed the interests of the wealthy elite over those of the general population. It was this conflict and the pernicious vilification of its supporters that would motivate the various states to revise the Articles of Confederation.

It was in Lincoln's view of the conclusion of the conflict where his idea of the "first characters" and their interests were synthesized with that of the general populace, "the people." Lincoln pressed against the disfranchisement of the supporters of Shays' rebellion as being harmful to the state itself. He wrote that "The Act [of disfranchisement] includes so great a description of persons that in its operation many Towns will be disfranchised. This will injure the whole, for multiplied disorders must be experienced under such circumstances."³³ To justify his stance to George Washington, he cited both principle and practicality. The principled republican, Lincoln, believed that this population should not have their rights infringed for their support of the rebels' cause. The message he had sent from his nearly bloodless suppression of the rebellion had been to say to the rebels that "you are wrong in flying to Arms; you should seek redress in a Constitutional way, & wait the decision of the Legislature."³⁴ However, the removal of their rights, Lincoln thought, would leave them with no recourse than to raise arms to make their voices heard.

On a more practical note, Lincoln optimistically assumed that there was not any great amount of support for the rebels among the people. Still closing his voluminous letter sent to Washington, he wrote that "their individual votes are not to be dreaded, for we certainly shall not

³² Richards, 189

³³ "To George Washington from Benjamin Lincoln, 22 February 1787," *Founders Online*, National Archives

³⁴ *ibid.*

admit the idea, that the Majority is with them in their political sentiments.”³⁵ While this might have been the case in the circle around Boston that was more responsive to the state government, it was certainly not true for the backcountry counties where the rebellion had been supported. It was the opposition of the militias from the western, more agrarian, part of the state to their government that had originally caused Lincoln and Governor Bowdoin to look to a private army to calm the fire.³⁶ The new government was so unpopular in those areas that the men chosen to defend it would not do so. Nonetheless, Lincoln desired to bring the supporters of the rebels into the fold of government. Glossing over their more structural disagreements with the form of the Massachusetts government, he believed that the same government could “beget in them such sentiments of gratitude and love by which they will be led to embrace with the highest cordiality that Government which they have attempted to trample under foot” simply by returning to them the rights they enjoyed before the uprising.³⁷ In line with this strain of optimism, he would have accepted the election of the rebellious inhabitants as being able to “produce the most salutary Effects.”³⁸ Lincoln did not see the “regulators” as a political force, but rather one that had been dealt with militarily and whose ability to affect real change to the system set up in favor of the wealthy merchants from the eastern region of the state was nonexistent.

In sum, Shays’ rebellion marked an important moment in Lincoln’s view of the government. It demonstrated that he viewed the wealthy merchant class from Boston as the cornerstone of the government, but also that the government was a beneficial institution to all in the state. In his view, the rebels had only come to their present state of unrest due to their “want of industry, œconomy, and common honesty.”³⁹ Their downtrodden status was not something that

³⁵ *ibid.*

³⁶ Richards, 38

³⁷ “To George Washington from Benjamin Lincoln, 22 February 1787,” *Founders Online*, National Archives

³⁸ *ibid.*

³⁹ “To George Washington from Benjamin Lincoln, 04 December 1786,” *Founders Online*, National Archives

a fundamental political change would fix; rather by dint of their voices being represented in the legislature, they would come back to a friendly relationship with the state government. Neither the reliance of the state on the funds of the merchant class nor its constitution's slant toward a wealthy elite came up as an issue in Lincoln's telling of the rebellion. While Lincoln had come to see this uprising as a direct challenge to the republican form of government, by March of 1787 it had yet to be seen how this would affect his view on the role of the central government.

The New Constitution

Balancing his ill son as well as his appointment to serve on the convention for ratification of the new federal constitution, Lincoln still found time to write his constant correspondent, Washington, and keep him apprised on both issues. Benjamin Lincoln Jr., who was to die on January 18th, 1788 would not live to see the Constitution his father supported ratified in Massachusetts. Lincoln Senior still committed to keeping Washington up to date on the state of the ratification convention. He wrote that "should any thing of importance turn up I will have the pleasure of advising you of it by the next post."⁴⁰ The death of his son, however, interrupted his ability to sit in on the convention and to keep his friend apprised, so he forwarded Washington accounts written by other members of the ratification committee. It is perhaps also due to this loss that there was no record of Lincoln speaking on the floor of the convention.⁴¹

It can be discerned from Lincoln's correspondence after Shays' Rebellion and with Washington during the debates that he had become an ardent supporter of a new constitution. For example, Tobias Lear, a friend of Lincoln and the Secretary of George Washington cited Lincoln writing that the "country was veering so fast towards a point which may (indeed will unless, as you observe, some measures are pointed out and adopted to give Security to property as well as

⁴⁰ "To George Washington from Benjamin Lincoln, 13 January 1788," *Founders Online*, National Archives

⁴¹ Mattern, 179

persons) involve us in a civil war.”⁴² This letter, written on June 4th, 1787, demonstrated that after Lincoln's direct confrontation with the weakness of the federal powers under the Articles of Confederation, he had become convinced that change was necessary.

Lincoln's support for this change was made even more explicit the following year. He wrote to Washington from the convention, that he had become “anxious for the success” of the constitution; it was his “ardent wish” to ratify the Constitution and he was already prepared to give his “hearty assent” in the Massachusetts convention.⁴³ His wishes were borne out on February 6th and the Constitution was ratified over the opposition, including men who participated in the rebellion of the previous year. Of these men, Lincoln wrote that the supporters of the Constitution could hardly expect “men who were so lately intoxicated with large draughts of liberty, and who were thirsting for more would in so short a time submit to a constitution, which would further take up the reins of government, which in their opinion were too strait before.”⁴⁴ This understanding of Shays' rebellion appears to be different from his earlier idea that these were men overcome by lack of industry, not love of liberty. It also shows his new position as a man in support of a stronger national government, as a Federalist. His devotion to a perfect republic appears to have been lost in Shays' Rebellion, and now, rather than a champion of economic morality against the dishonest rebels, he identified himself as a standard bearer for stronger government against those who are intoxicated with liberty. In short, his shift to support a powerful national state, one that would be in line with the Federalists, was complete.

Federal Appointment

⁴² “To Benjamin Lincoln from Tobias Lear, 04 June 1787,” *Benjamin Lincoln Papers*, Massachusetts Historical Society.

⁴³ “To George Washington from Benjamin Lincoln, 09 January 1788,” *Founders Online*, National Archives

⁴⁴ “To George Washington from Benjamin Lincoln, 03 February 1788,” *Founders Online*, National Archives

The following year, Benjamin Lincoln would begin to strategically use his connections as well as his new ideological slant in pursuit of an appointment in the newly formed federal government. This phase of application reflected the process undergone by many other established men attempting to obtain appointments in the new administration, key factors being awkwardness about the informal process, discomfort over recommendations, and an overall need to demonstrate devotion to the new government. Lincoln's own experience exemplified many of these aspects of the appointment process of 1789 as well as having characteristics particular to his position as a social elite in early American society. At his status, he had far-reaching connections with the new administration, namely with the first President, George Washington, that would be vital for his career. Through Lincoln's application process, his beliefs about the supremacy of the new national government are highlighted, and perhaps in some cases exaggerated. Time and time again, however, Lincoln made the connection he saw between the propertied men and the overall national interest clear. So, even as he used his Federalist beliefs to push for an appointment, he simultaneously used his letters to underscore the symbiotic relationship that he saw between the monied elite and the success of the central government.

Lincoln's application for an appointment was contained in a letter sent to George Washington on February 20th, 1789. This came after a series of letters over the previous year in which Washington and Lincoln had corresponded about the issue of elections and the need for Federalists to take the reins of the government. As early as February of 1788, Lincoln was excited by the prospect of federalism rising to power. He wrote Washington, "Federalism I am confident daily gains ground in this State. I think to have federal ideas will soon be the fashion if not the rage of the day."⁴⁵ Washington, similarly excited by the apparent spread of federalism, was also worried about the machinations of antifederalists who might try to throw a wrench into

⁴⁵ "To George Washington from Benjamin Lincoln, 24 February 1788," *Founders Online*, National Archives

the operations of the new government. He wrote in March of 1788 that “the period is now rapidly approaching which must decide the fate of the new Constitution... it is not wonderful that we should all feel an unusual degree of anxiety on the occasion. I must acknowledge my fears have been greatly.”⁴⁶ These fears arose from both the election of antifederalists, but also from the possibility that antifederalists would serve in the executive branch and undercut the government from the inside. As Lincoln wrote, the antifederalists “will then have it in their power to introduce into all the important offices in government men of their own sentiments.”⁴⁷

In addition to their shared hopes and fears for the future of the federal government, the men also engaged in discussions over the specific men who were to take positions in Congress. Lincoln kept Washington up to date on the competition for the two Senate seats that Massachusetts received under the new Constitution. He had narrowed down the race to a few men, “Mr Strong I think will be chosen—for the other seat there are many candidates Mr Bowdoin, Mr S. Adams Mr R. King Mr Judge Dana &c.”⁴⁸ Washington, though not particularly well suited for this task as he wrote “for I very seldom ride beyond the limits of my own farms,” was able to tell Lincoln that “Mr Patrick Henry, R. H. Lee & Madison are talked of for the Senate.”⁴⁹ There were limits to these mutual political discussions, however. When Lincoln told Washington that the presidency was his if he wanted it and that there were many Massachusetts men qualified for the Vice Presidency, his friend gently corrected Lincoln’s presumption.⁵⁰ The future president desired to “pass over in silence that part of your letter, in which you mention the persons who are Candidates for the two first offices.”⁵¹ Washington did, however, comment on

⁴⁶ “To Benjamin Lincoln from George Washington, 26 October 1788,” *Founders Online*, National Archives

⁴⁷ “To George Washington from Benjamin Lincoln, 24 September 1788,” *Founders Online*, National Archives

⁴⁸ “To George Washington from Benjamin Lincoln, 25 October 1788,” *Founders Online*, National Archives

⁴⁹ “To Benjamin Lincoln from George Washington, 29 February 1788,” *Founders Online*, National Archives; “To Benjamin Lincoln from George Washington, 26 October 1788,”

⁵⁰ “To George Washington from Benjamin Lincoln, 24 September 1788,” *Founders Online*, National Archives

⁵¹ “To Benjamin Lincoln from George Washington, 26 October 1788,” *Founders Online*, National Archives

Lincoln's statement, under the guise of a hypothetical situation in which he was elected. He strongly reinforced that he did not desire the office and that he would listen to the voice of the people when it came to the selection of a Vice President. He wrote that “whosoever shall be found to enjoy the confidence of the States so far as to be elected Vice President, cannot be disagreeable to me, in that Office,” and that any chance of him becoming president would “not be (so far as I know my own heart) from any of a private or personal nature. Every personal consideration conspires to rivet me (if I may use the expression) to retirement.”⁵² This language, its overt subordination of the personal in favor of the public, would be reflected in the application of Lincoln for an appointment.

In his discussion of an office he hoped to attain, Lincoln reflected the humility of Washington and also purported a similar disinterest in his final office. He began his discussion of the office with a description of the poor state that his finances had fallen into. He had once hoped “that by the exercise of industry and œconomy, in the habits of which I was early educated, I should be able to give bread to my family in the evening of life—But painful to relate, Things are changed from causes over which I had no controul.”⁵³ From speculation on lands in the eastern part of the state and the defunct state securities that he owned, he had been reduced to a state of dependency on a government office. However, due to his bad relations with Governor Hancock, even his position as lieutenant governor could not support him as it might have if he had been afforded the same treatment as his predecessor. Though like Washington, he had not had any pretensions of returning to public office, he was now forced to do so.⁵⁴ He humbly wrote to the future president that “if there should be an opening for me to enjoy an office, which in your Excellencys opinion, I can fill with advantage to the public, and honour to my self, and one

⁵² “To Benjamin Lincoln from George Washington, 26 October 1788,” *Founders Online*, National Archives

⁵³ “To George Washington from Benjamin Lincoln, 24 September 1788,” *Founders Online*, National Archives

⁵⁴ *ibid.*

to which I can approach, with equal pretensions in every respect, as any other, permit me to hope for your Excellency's patronage."⁵⁵ Washington's response, that he would not "be swayed, in the disposal of places, by motives arising from the ties of friendship or blood" drew a similar line to the discussion of his own ascension to office.⁵⁶ It was not here where Lincoln's vying for public office would stop; however, it would be nearly six months until he got his appointment and he used that time to correspond about the issue with allies and also with Washington's Vice President, John Adams.

It is in the letters that Lincoln wrote to Washington and Adams throughout 1789 that his identification of the national interest with the interest of the monied elite was reinforced. A central policy of the Federalists at the time was the assumption of state debts by the federal government. As argued by Stanley Elkins and Eric McKittrick in their *The Age of Federalism*, it was this central policy of Alexander Hamilton, the ardent federalist and Treasury Secretary under whom Lincoln would serve, that would unite the interests of the various states through Hamilton's favored class: the merchants. According to Elkins, this class in the eighteenth century encompassed a wide variety of enterprises including the use of capital to "build the ships, develop the markets, provide the goods, and make the decisions that affected the uses to which the community's resources would be put."⁵⁷ To Hamilton and ardent supporters of federalism, the future of the nation lay in the capacity of the central government to foster the ability of the merchants to carry out these tasks, the first step being to assume the individual state's debts and create a national debt allowing the young government to obtain greater credit.⁵⁸ Lincoln would similarly see the benefits of the creation of a national debt, albeit in a less prescient manner.

⁵⁵ *ibid.*

⁵⁶ "To Benjamin Lincoln from George Washington, 11 March 1789," *Founders Online*, National Archives

⁵⁷ Stanley Elkins and Eric McKittrick, *The Age of Federalism: The Early American Republic, 1788-1800* (New York, NY: Oxford Univ. Press, 1995), 116

⁵⁸ *ibid.*

To George Washington in January of 1789, he wrote that the finances in his state were defunct and the public securities were losing value to the “great discontent among the people interested in them.”⁵⁹ It was this depreciation that had caused him to go into land speculation as he was to write in his application, but at this point, he saw the solution as fortuitously in line with both the increase in unity and power of the central government as well as the interests of the merchants who owned these securities. Lincoln was “very apprehensive that unless the state debts, contracted by the war, are embraced by the United States that we shall have constant bickering between the parts and the whole that different interests will be created.”⁶⁰

He next voiced these concerns to John Adams, with an additional focus on securing the wealthy elite in their support of the Constitution. Lincoln wrote that “The Gentlemen who feel the importance of supporting a government sufficiently energetic— The Gentlemen of property and the holders of public securities make a great part of those unto whom we must look for that countenance and support” would have their diverse interests united “if the debts of the several States contracted for the United States were combined with what is called the debt of the continent.”⁶¹ By tying the monied elite, those he had once turned to for support against rebels in his state, to those who desired an energetic government, he then treated them as largely the same group. He does not stop there, however, and just as he had once seen the *true* interests of the people to be in line with the interests of the propertied men, he now made a similar connection. Lincoln wrote that “among the people at large, their taxes would be lighter, or in other words they, would pay them imperceptibly and they would not be a subject of complaint.”⁶² Adams was in complete concurrence with Lincoln’s views on the subject. He responded “that the Gentlemen

⁵⁹ “To George Washington from Benjamin Lincoln, 04 January 1789,” *Founders Online*, National Archives

⁶⁰ *ibid.*

⁶¹ “To John Adams from Benjamin Lincoln, 22 April 1789,” *Founders Online*, National Archives

⁶² *ibid.*

the Men of Property, of the description you mention, are of vast importance, and that no quiet Govt. can ever be instituted or Supported without their Concurrence.”⁶³ Lincoln’s view of the “first characters” that had helped him in Boston was now becoming a national project, one that Lincoln went to extreme detail to defend.

Preparing for an annual artillery election, Lincoln delved into specificities to request advice on etiquette from the Vice President. He wrote that “on the occasion, a number of toasts will be expected, for the propriety and the arrangement of which, as commanding officer I must be responsible.”⁶⁴ He went on to say that governors had been accustomed to the prime spot for the toasting ceremony and were considered by many to be the “greatest of all created beings” in their own state, yet this raised complications under the new Constitution.⁶⁵ In Lincoln’s view, the Constitution dictated that “the separate governments must be subservient to the national one[and] if subservient inferiour[and] if inferiour neither the government nor its officers can expect the first rank,” so how then should the ceremony be organized?⁶⁶ Adams responded energetically with a series of questions such as “Where is the Sovereignty of the Nation lodged? Is it in the national Government, or in the State Governmen[ts?],” and he finally concluded that “It is Ettiquette that governs the World.— If the Precedence of the President, and consequently Vice President is not decidedly yielded by every Governor upon the Continent, in my opinion, Congress had better disperse and go home.”⁶⁷ Lincoln concurred with these sentiments and smoothly hosted the ceremony even though he received Adams’ letter after the fact.⁶⁸ Outside of Lincoln’s expressed interest in the minutiae of the federal government, he also had his eye trained on the financial state of the new country.

⁶³ “To Benjamin Lincoln from John Adams, 08 May 1789,” *Founders Online*, National Archives

⁶⁴ “To John Adams from Benjamin Lincoln, 18 May 1789,” *Founders Online*, National Archives

⁶⁵ *ibid.*

⁶⁶ *ibid.*

⁶⁷ “To Benjamin Lincoln from John Adams, 26 May 1789,” *Founders Online*, National Archives

⁶⁸ “To John Adams from Benjamin Lincoln, 30 May 1789,” *Founders Online*, National Archives

After his appointment to be the Collector of Customs, Lincoln received a letter from his friend and Secretary of War Henry Knox expressing that “I do not conceive the Office of Collector of the Port of Boston adequate to the merits of my friend,” however, it was evident that Lincoln had an interest in that exact office.⁶⁹ He had written to George Washington earlier in the year to dispel any rumors that he viewed the collector's office or any of its divisions as too low for himself without directly asking for the office.⁷⁰ Even more telling, and indicative of his linkage between the national and mercantile interests, was his letter to Adams on May 30th, 1789. In the letter, he brought up the subject of customs duties, the execution of which would be his responsibility after he became Collector. Seemingly attributing the opinion to those around him, he wrote that “It seems to be the general idea here that in the first attempt the duties should be lower” and then increased as the government might need.⁷¹ Then he generalized the issue, stating that “If the laws in the first instance should be thought severe and from that consideration, the people at large should think themselves authorised in evading them many ill would arise” such as weak execution of the laws handed down by the federal government.⁷² This letter both reinforced his application to a position in the federal government as well as honing his interest directly in the issue of trade regulation.

A little over two months after this exchange, Lincoln was appointed to the position of Collector of Customs for the port of Boston. From a republican who feared the coercive powers of the central government to a Federalist holding office in the government, Lincoln had made quite a transition. His attachment to the nation began during his service in the Revolutionary War, but Shays' rebellion had pressed him to make a complete shift to federalism. Expressed

⁶⁹ “To Benjamin Lincoln from Henry Knox, 04 August 1789,” *Benjamin Lincoln Papers*, MHS.

⁷⁰ “To George Washington from Benjamin Lincoln, 16 July 1789,” *Founders Online*, National Archives

⁷¹ “To John Adams from Benjamin Lincoln, 30 May 1789,” *Founders Online*, National Archives

⁷² *ibid.*

through his application and the many letters that came before and after, Lincoln made his new ideology obvious to his correspondents and cemented his interest in the financial administration of the new government. Finally, his appointment had given him the ability to put into practice the ideas that he had been writing about since the outset of Shays' rebellion nearly three years before.

Chapter II: A Collector of National Proportion

*“It shall be my study early to obtain,
a perfect knowledge of the duties of the office...”*
- Benjamin Lincoln

On August 9th of 1789, Benjamin Lincoln accepted the office of Collector of Customs for the Ports of Boston and Charlestown. His mind had been occupied by his prospects for an appointment for nearly half a year, and he had been equally consumed with the need for Federalists to fill the remaining positions. Those who sought to shore up and strengthen the central government rather than let it remain weak should be the ones to carry out its functions. While it was clear that he had been in consistent contact with the local merchants of his region, discussing the duties that had already been planned by the nascent Washington administration, Lincoln’s focus remained national. His ideology did not draw a clear line between the interests of his favored propertied class and the well-being of the nation. To him, the success of one would mean the success of the other, his personal experience with the rebellion of 1786 had taught him as much. Now, however, began his chance to employ what he had learned for the benefit of the national interest. Throughout his time in office, his eye would be turned to the success of the national project and through that, the success of the merchant class. It was perhaps this devotion to the overarching national project, and not to local interest, that made Lincoln a prime candidate for many of the assignments he was to receive over his time as Collector. Limiting the evaluation of his performance as an impost collector for the federal government solely to his actions in his official capacity ignores the wider variety of services he specifically provided to the federal government leaving interpretations of his official actions without due context. To understand how Lincoln would behave as Collector of Customs in Boston, it is imperative to study what he did outside of that office.

Treaty Negotiator

To start, Lincoln only had two days to study his office and attempt to achieve the perfection in execution that he had desired for federal officials. On August 11th, 1789, George Washington already had another assignment for Lincoln, one that was well outside of his official capacity as a Customs Collector. Washington wrote that on the “15th of September next there is to be a treaty held in the State of Georgia, between the Indians on the southern frontiers and Commissioners on the part of Georgia.”⁷³ It was his wish that Lincoln would serve as one of the commissioners sent to negotiate with the Creek Native Americans from the southernmost regions of the United States at the time. As a general who had served in the South during the Revolutionary War, Lincoln had credentials specific to himself. Outside of his military background and their obvious connection as friends and consistent correspondents, Washington had political concerns on his mind. He sought to appoint “persons who have been known in public life, and who are very respectable Characters.”⁷⁴ Interestingly, Washington actively sought to select leaders who were not from the local community closest to the Native Americans. Though he wanted to avoid stalling the Native Americans for too long, in his words to “prevent the enormous expense which would be incurred by detaining such a numerous body of Indians for any time.”⁷⁵ Nonetheless, he still chose a Bostonian, someone nearly as distant from Georgia as possible, for this time-sensitive journey. The answer to this conundrum is spelled out in Washington's description to Congress for the selection of all three commissioners.

Central to George Washington's decision on this issue was the fact that it was no longer a state making a treaty with a neighboring tribe. The treaty was now an interest of the United

⁷³ “To Benjamin Lincoln from George Washington, 11 August 1789,” *Founders Online*, National Archives

⁷⁴ *ibid.*

⁷⁵ *Ibid.*

States in its entirety. How the eventual settlement of the dispute would affect the relationship between the settlers and the Creek Indians would affect the whole country. Henry Knox had been instrumental in defining Washington's view on the issue. From his position as the Secretary of War, he had informed the President of the enormous consequences that could result from a misstep in the treaty. He had reported to the President that "the interest of all the indian nations south of the Ohio as far as the same may relate to the whites, is so blend'd together, as to render the circumstance highly probable, that in case of a War, they may make it one common cause."⁷⁶ Outside of the risk associated with the treaty, Knox also referenced the newly national character of the government. He drew a line separating the former treaties that Georgia had arranged with the Creek Nation and the possible actions that the United States could take. Knox wrote that "Whatever may have been the conduct of some of the late British Colonies in their separate capacities toward the Indians... the same cannot be charged against the national character of the United States."⁷⁷ Knox's official recommendation to George Washington pressed for a policy that represented the *nation* rather than the interests of the state primarily involved. Washington concurred and though he instructed the commissioners to take into account the interests of Georgia, their focus was to be a national one. The President wrote to the Senate, explaining that in his view, the treaty commission "should be conducted on the part of the general government, by Commissioners whose local situations may free them from the imputation of prejudice on this subject."⁷⁸ Less than a week after taking office at the Customs House, Benjamin Lincoln had been selected for another duty explicitly to represent the national interests.

It was in his role as commissioner and his report afterward, that Lincoln further cemented his status not as a singularly focused executor of the customs laws but rather as a man consumed

⁷⁶ "To George Washington from Henry Knox, 07 July 1789," *Founders Online*, National Archives

⁷⁷ *Ibid.*

⁷⁸ "From George Washington to the United States Senate, 22 August 1789," *Founders Online*, National Archives

with the success of the entirety of the United States. As a negotiator, he and his fellow commissioners met with resistance from the Creeks to the parts of the document that restricted their ability to make treaties with other foreign powers and those that delineated land on Georgian terms.⁷⁹ Faced with the rejection of their treaty, the commission returned to New York, not with a peace deal, but rather with militaristic recommendations for the President. After arriving in New York Lincoln briefed Washington on his views on the next steps that should be taken in the conflict. Seizing almost entirely on the President's earlier command to create a plan for military posts should they be deemed necessary, Lincoln demonstrated more military knowledge than diplomatic skill when describing his time spent as a negotiator with the Creeks. He pressed hard on the need for military involvement, specifying that the divisions for an army to intimidate the Creeks would need to consist of four infantry regiments of seven hundred soldiers with an additional five hundred cavalry and two hundred forty men saved for artillery.⁸⁰ These troops, in Lincoln's view, should be drawn from the nation in its entirety, not solely from the southern states most affected by the Native Americans to their west. He wrote that "should the troops be principally drawn from the two southern states and defeat take place it would involve them in the most disagreeable consequences."⁸¹ In this line of thought, he recommended that the troops, outside of two regiments, should be drawn from states north of Maryland. This aligned both with his own goals of solidifying the status of the federal government and also with the tenor of George Washington's commission for Lincoln's service. In his letter to the commissioners, the President had instructed the men to pay attention to the potential consequences of the mission on the union. He had written that their mission would have

⁷⁹ Mattern, 192

⁸⁰ "Commission Report, November 1789," Benjamin Lincoln Papers, MHS; his full tally, drawn in the margins, counted five infantry units for a total of 3,500 infantry troops

⁸¹ *ibid.*

powerful effects on Georgia's "attachment to the general government of the United States."⁸² In lockstep with Washington, Lincoln had been paying great attention to the ramifications of a conflict on both an international and intranational level.

Outside of his recommendation to draw troops from across the nation, Lincoln's other martial advice was also tempered by his concerns for the success of the national project. He had decided that military posts along the border between the Creek Nation would serve the interests of local inhabitants should the Creek Nation launch reprisal attacks at Georgia. Military Posts would both "give a degree of protection to the inhabitants...and facilitate future operations" against the Native Americans.⁸³ Lincoln also pushed for a raid into Native American territory that would make them "at once feel their weight & superiority, & be led thereby to submit to the terms of peace & perpetual friendship without a farther struggle."⁸⁴ The timing of this military campaign would be of the utmost importance as a strike before the winter would reduce the Creeks to starvation for the season. Lincoln recommended "no time be lost in doing it," that with these actions the Creeks would "be brought to reason and induced to submit to peace upon principles of justice."⁸⁵ This plan would decimate the enemies of the United States while preventing a drawn-out conflict.

In Lincoln's view, the strategic action would not only prevent a waste of blood on the American side but also be a cost-effective measure to dominate the conflict. He had referenced the cost of troops prior to this point, arguing that transporting troops from the northern states to the South would draw equivalent expenses from the treasury. Here, though, he comments directly on the shaky financial position of the United States. He wrote, "The infancy of our government

⁸² "From George Washington to the Commissioners to the Southern Indians," 29 August 1789, *Founders Online*, National Archives

⁸³ "Commission Report, November 1789," *Benjamin Lincoln Papers*, MHS; his full tally, drawn in the margins, counted five infantry units for a total of 3,500 infantry troops

⁸⁴ *ibid.*

⁸⁵ *ibid.*

and the state of our finances forbid our embracing any plans, excepting those indispensable with our safety, expensive in their nature for they would protract the time of our enjoying an energetic government & regular systems of finance competent to the great objects of the union.”⁸⁶ Even though Lincoln had failed in diplomacy, his focus on the national interest remained unshaken. Eyeing both the political security of the union of states and its national financial situation, he had found a solution that would draw the union closer together while also using its resources strategically to prevent any strain on the revenue system in which his official capacity was focused.

An Agent of Hamilton

As Lincoln returned to his station in Boston as Collector of Customs, he did not have long to wait until his focus was again pulled back into the national project of the United States, this time due to assignments from the Treasury Secretary, Alexander Hamilton. Unlike the previously described mission assigned by Washington, the duties given to Lincoln by Hamilton were more closely associated with his official capacity as Customs Collector. These assignments would range from Lincoln playing an integral executive role in creating sound public credit to establishing and maintaining infrastructure that would assist merchants in shipping. The close relationship these assignments shared with his official duties drew a clearer line connecting Lincoln’s federalism outside of office to the actions he took as a Collector. Though he would share some of these duties with his fellow customs collectors, an indication of the multifaceted nature of that office, he would also receive individual orders reliant on his high status and his connection to Hamilton, whom he had served with during the Revolution. Of those duties he shared with his fellow officers, his assignment would commonly receive a unique slant.

⁸⁶ Ibid.

While Lincoln had been away on his peacemaking mission, Secretary Hamilton had been attempting to get up to speed on the present state of affairs at the Customs Houses. He had written to all the customs collectors on September 14th of 1789 requesting a “general statement” on the financial situation of each of the Customs Houses.⁸⁷ He specified later that this information and specific reports would be critical for the new government to implement its taxation and support the national government. He wrote that it was of “the greatest moment, that the best information should be collected for the use of the Government as to the operation of” the policies that the Congress had established.⁸⁸ The Secretary went on to ask for the constant advice of the collectors of customs in their official capacity such that the laws could be tailored to affect the best possible implementation of the impost levied on merchants. Hamilton tempered his request, however, stating that though they were useful, the “complaints of the Merchants will not always be infallible indications of defects.”⁸⁹ Still, though, he asked to be informed of any complaints that were made by the merchants, a clear indication that he shared Lincoln’s deference to that class.

Outside of this request for information, Lincoln also returned to an important role in Hamilton’s attempt to reform the public credit system. As Lincoln was in western regions of Georgia, Hamilton wrote to the Collectors of Customs describing fiscal policies that were geared towards alleviating some of the economic strain that had been placed on the individual states by debts incurred during the Revolution. He wrote on September 22nd that the notes from the Bank of North America and the Bank of New York were to be “received in payment of the duties, as

⁸⁷ “Treasury Department Circular to the Collectors of Customs, 14 September 1789,” *Founders Online*, National Archives

⁸⁸ “Treasury Department Circular to the Collectors of Customs, 2 October 1789,” *Founders Online*, National Archives

⁸⁹ *Ibid.*

equivalent to Gold and Silver.”⁹⁰ Hamilton had also appealed to these same banks for important loans just earlier that month. Writing to Thomas Willing, the president of the Bank of North America, Hamilton had requested he join in with the Bank of New York in lending large sums of money to the fledgling Federal government. He had written that “the disposition which has upon all occasions marked the conduct of your institution towards the Union have led me to flatter myself that I may confidently calculate upon the aid of the Bank of North America as one of the principal means by which I may be enabled to fulfil the public expectations.”⁹¹ It was clear from this letter that Hamilton sought to rely on the Bank of North America and that of New York because they supported his Federalist vision. It was their “disposition...towards the Union” that led the Treasury Secretary to count on them in the young government’s time of need. Hamilton would next turn to other banks for support, evaluating their own Federalist bonafides.

To do this, Hamilton turned to an ardent Federalist who had time and time again demonstrated his support for the union and for the financial system that undergirded it: Benjamin Lincoln. He had written to Lincoln on September 25th asking him about the fiscal setup of the Massachusetts Bank and whether or not it was feasible to accept the notes from that bank as equivalent to gold or silver, like had been done with the Bank of North America and the Bank of New York.⁹² When Lincoln passed back through New York later that fall to return to Boston after his failed mission, he met with Hamilton, who asked for his recommendations on topics relating to the collection of customs.⁹³ This interview also covered the topic of expanding the acceptance of banknotes to the Bank of Massachusetts. In the first letter he sent to Lincoln after their interview, Hamilton enclosed a directive he had sent to the other customs collectors that called

⁹⁰ “Treasury Department Circular to the Collectors of Customs, 22 September 1789,” *Founders Online*, National Archives

⁹¹ “From Alexander Hamilton to Thomas Willing, 13 September 1789,” *Founders Online*, National Archives

⁹² “From Alexander Hamilton to Benjamin Lincoln, 25 September 1789,” *Founders Online*, National Archives

⁹³ “From Benjamin Lincoln to Alexander Hamilton, November-December 1789,” *Founders Online*, National Archives

for their acceptance of notes from the Bank of Massachusetts. In this, he wrote that the collectors should “also receive those[notes] of the Bank of Boston⁹⁴, and will exchange whatever specie you may at any time have in your hands for those notes.”⁹⁵ Outside of this instruction for all the collectors, Hamilton further enclosed a copy of the request sent to the Directors of the Bank of Massachusetts. With Lincoln fully apprised on both sides of the currency scheme, Hamilton then explained his role in the special assignment.

As Hamilton was expanding the Treasury’s acceptance of Bank notes to include the Bank of Massachusetts, he was also soliciting the help of the Collector in ensuring that this was not a misstep for the finances of the Union. He had sent Lincoln both the instructions for his fellow collectors in Massachusetts, those in other port cities along the coast, and also the notice to the Bank of Boston. The bank’s instructions indicated that the money Lincoln and his fellow Massachusetts collectors deposited in the form of their banknotes was to be “carried to the credit of the united States.”⁹⁶ The move that Hamilton made had a dual impact. He was able to still have his collectors receive customs duties as normal, but with the expansion to Massachusetts Bank notes their reception would not have a detrimental effect on the money supply of the state. As Hamilton explained to the collectors, he had made the decisions so “as far as possible to avail the public of the revenues arising in your State without drawing the Specie out of it.”⁹⁷ It was to Lincoln that Hamilton turned to ensure the success of this venture. He sent a veiled description to the other collectors in Massachusetts, commanding that they were to continue to use Massachusetts Bank notes until they “receive a Countermand from me or from Benjamin Lincoln

⁹⁴ The name of the bank was the Bank of Boston, but it was also chartered as the Bank of Massachusetts.

⁹⁵ “Treasury Department Circular to the Collectors of the Customs in Massachusetts, 20 November 1789,” *Founders Online*, National Archives

⁹⁶ “From Alexander Hamilton to the President and Directors of the Massachusetts Bank, 20 November 1789,” *Founders Online*, National Archives

⁹⁷ “Treasury Department Circular to the Collectors of the Customs in Massachusetts, 20 November 1789,” *Founders Online*, National Archives

Esqr Collector of the Port of Boston, through whom I may find it convenient to convey my instructions.”⁹⁸ In his separate letter to Lincoln, however, Hamilton made it clear that he would have much more agency than was disclosed to his fellow collectors.

In Hamilton’s third letter on November 20th, 1789 he gave power to Lincoln to use under his own discretion to best protect the finances of the Union. The Bank of Massachusetts was further from the watchful eye of Hamilton and thus he required an agent of his own on the ground, presumably acting as a stand-in for Hamilton and employing similar criteria that he himself had used when approving the Bank of North America and the Bank of New York. He wrote to Lincoln “My own situation with regard to Philadelphia and New York answers this end; but I am too far distant from Boston to have it in my power to pay the same attention there.”⁹⁹ Hamilton continued to say that this was a “hint you will of course perceive to be confidential and designed only for yourself.”¹⁰⁰ Lincoln was meant to discreetly keep a lookout for the well-being of the government’s money stashed in the Bank of Massachusetts. Hamilton was giving Lincoln an “intimation” that he desired “an eye on the spot to attend to the operations of the Bank, in order that the measure now adopted may be continued or discontinued, as considerations of safety shall dictate.”¹⁰¹ The last phrase, “as considerations of safety shall dictate,” carries much of the weight of this section. Though Lincoln’s response focused mainly on the issue of counterfeit currency on the Northern border of Massachusetts, it is apparent that Hamilton intended for Lincoln to attend to circumstances that were not visible from balance sheets, to be his eyes and ears on the scene to evaluate the Bank and its owners.¹⁰² In the same way that Hamilton had selected the Bank of North America due to its favorable political leanings, he also

⁹⁸ Ibid.

⁹⁹ Philadelphia was the location of the Bank of North America and the seat of the federal government at the time; “From Alexander Hamilton to Benjamin Lincoln, 20 November 1789,” *Founders Online*, National Archives

¹⁰⁰ Ibid.

¹⁰¹ Ibid.

¹⁰² “From Benjamin Lincoln to Alexander Hamilton, 01 December 1789,” *Founders Online*, National Archives

intended to have Lincoln apply the standard of Federalist politics to decide the safety of investing the national government's credit in the Bank of Massachusetts.

While this special assignment to Lincoln was geared towards ensuring the safety of the central government's money, it combined that interest and that of the merchant class in much the same way that Lincoln consistently had done before. Hamilton himself had referred to the fact that these reforms were aimed at freeing up "specie," money in the form of rare metals like gold and silver rather than notes.¹⁰³ Lincoln, in praising the Treasury Secretary's impulse to free up specie, connected the dots between the interests of the merchants and of the nation. In his letter describing the risk of counterfeit banknotes, he also played up the benefits that the shift to accepting said banknotes would bring to the merchant class. He wrote that accepting the notes would "have a tendency to leave the circulating cash so dispersed as best to secure the approbation of the merchant & promote the common good."¹⁰⁴ From his letters, it can be discerned that Lincoln saw his role as beneficial to the merchant class while also serving his and Hamilton's conception of the national interest.

Guaranteeing the Debt

As has been described above, perhaps the most important policy that both Hamilton and Lincoln, as well as their fellow Federalists, saw as beneficial to the Union was the national government's assumption of the individual state debts. As White wrote in his *The Federalists: A Study in Administrative History*, "The most crucial and immediate problem of the new general government was to restore the public credit."¹⁰⁵ This public credit would allow the United States to boost its internal economy as well as restore the confidence of the foreign creditors that had

¹⁰³ "Treasury Department Circular to the Collectors of the Customs in Massachusetts, 20 November 1789," *Founders Online*, National Archives

¹⁰⁴ "From Benjamin Lincoln to Alexander Hamilton, 01 December 1789," *Founders Online*, National Archives

¹⁰⁵ White, 348

backed the young nation.¹⁰⁶ Central to this restoration of public credit was the creation of a national debt. In an oft-quoted statement to the then Superintendent of Finance, Robert Morris, Hamilton wrote in 1781 that “A national debt if it is not excessive will be to us a national blessing; it will be powerfull cement of our union.”¹⁰⁷ As discussed in the previous chapter, this was an idea that Benjamin Lincoln had come to fully support after his shift to Federalism, and also one that he would continue to support while he was in office.

On January 9th, 1790 Hamilton released his “Report Relative to a Provision for the Support of Public Credit,” which spelled out his plan to forge public credit for the young nation, and central among his proposals was the assumption of state’s debts.¹⁰⁸ Lincoln reacted with adoration and praise for the Treasury Secretary. In his letter to Hamilton on February 16th, 1790, Lincoln wrote of the struggle and the arduous task that was the creation of public credit, adding that “Fortunate for the Union the heavy task is yours.”¹⁰⁹ To Lincoln, this plan was the “political salvation of this country.”¹¹⁰ In what appeared to be a reference to the propertied class, those he always described as the best citizens who would benefit greatly from the federal government taking on the states' debts, Lincoln wrote “Our best citizens are very desirous of adopting your plan.”¹¹¹ In Lincoln’s view, Congress would have to be “blind to the interests of the Union” to distort Hamilton’s plan in any way.¹¹² Fortunately for these Federalist men, the plan would be passed through Congress, and Lincoln would get an opportunity to directly assist in the execution of Hamilton’s project.

¹⁰⁶ Ibid.

¹⁰⁷ “From Alexander Hamilton to Robert Morris, 30 April 1781,” *Founders Online*, National Archives

¹⁰⁸ “Report Relative to a Provision for the Support of Public Credit, 9 January 1790,” *Founders Online*, National Archives

¹⁰⁹ “From Benjamin Lincoln to Alexander Hamilton, 16 February 1790,” *Founders Online*, National Archives

¹¹⁰ Ibid.

¹¹¹ Ibid.

¹¹² Ibid.

Writing to Lincoln on the first of February in 1791, Hamilton gave him another task to execute that was outside of the official capacity of his position. He was giving the Collector the power to redeem debts owed by the United States, authorizing Lincoln to purchase securities and other outstanding debts that the government had accumulated. Hamilton wrote to Lincoln stating that “The Trustees of the sinking fund have thought fit to commit to you the making of purchases of the public debt to the amount of fifty thousand Dollars.”¹¹³ The Sinking Fund Commission¹¹⁴ itself was established after Hamilton recommended in his “Report Relative to a Provision for the Support of Public Credit” to provide the government with the ability to tamp down on the debt that it had created.¹¹⁵ Now part of that responsibility was given to Lincoln, who would rapidly complete the assignment.

While Lincoln quickly used the fifty thousand dollars to repurchase that much debt of the United States, he also looked to help those around him who were looking to redeem the debts they owned. He wrote on February 25th “Some friends here wish to exchange Some loan office certificates of other States for the Six pr cents & other Stocks at the rate they were received. I ... wish to know, whether such may be made or not.”¹¹⁶ Advocating for those around him, especially those who would have had the financial ability to receive or purchase second-hand debts was something that Lincoln would commonly do in his correspondence with Hamilton. The Treasury Secretary responded that “it does not appear to me that such an exchange would be regular, or proper.”¹¹⁷ After this rejection, Lincoln concluded his purchases of debts by April 27th and bragged to Hamilton that he would find a “very high price was given for it though less than

¹¹³ “From Alexander Hamilton to Benjamin Lincoln, 01 February 1791,” *Founders Online*, National Archives

¹¹⁴ The Commission was Comprised of Chief Justice John Jay, Hamilton, Secretary of States, Thomas Jefferson, Senate President, James Madison, and the Attorney General

¹¹⁵ White, 351

¹¹⁶ “From Benjamin Lincoln to Alexander Hamilton, 25 February 1791,” *Founders Online*, National Archives

¹¹⁷ “From Alexander Hamilton to Benjamin Lincoln, 08 April 1791,” *Founders Online*, National Archives

was the current price in Boston.”¹¹⁸ Though rejecting Lincoln’s question, Hamilton would give Lincoln yet another assignment expanding his power.

Protecting the Ports

On March 10th, 1790, Lincoln was given control over the establishment, repair, and operation of the lighthouses near his jurisdiction in Massachusetts. Allen S. Miller argues in his history of lighthouses in the early republic that outside of the utilitarian function, the lighthouse served as an “instrument in the federal government’s efforts to weave local and regional trade networks into a cohesive national economy.”¹¹⁹ It was the creation of the federal government that had precluded lighthouses from being funded by the individual states and caused the direction and support of the lighthouses to be shifted to officers of the central government.¹²⁰ During the debates over the Tonnage Tax, an additional tax on ships trading in United States ports, the lighthouse was used as a powerful support for the tax. Recognizing the importance of the lighthouse as a necessary guarantor of safety when transiting United States ports, legislators used it to justify the tax on shipping.¹²¹ Whether or not Lincoln would have seen his new role as integral to the young republic is unclear, however, it is important to note that in this new position, he was placed in charge of the infrastructure that was vital for the merchants that he was also meant to be regulating.

As Hamilton had written Lincoln “the President of the United States has been pleased to commit to you, for the present, the general superintendence of the establishments of the nature mentioned in the said Act which are within the State of Massachusetts,” he had also specified that Lincoln’s agency in the role would be mainly in “the providing for keeping in good repair

¹¹⁸ “From Benjamin Lincoln to Alexander Hamilton, 27 April 1791,” *Founders Online*, National Archives

¹¹⁹ Allen S. Miller, “‘The Lighthouse Top I See’: Lighthouses as Instruments and Manifestations of State Building in the Early Republic.” *Buildings & Landscapes: Journal of the Vernacular Architecture Forum*, 14

¹²⁰ Miller, 13

¹²¹ *Ibid.*

the Lighthouses, beacons, buoys and public piers in your State, and for the furnishing the same with necessary supplies.”¹²² Lincoln actively took on this responsibility and many of the letters making up his correspondence with Hamilton cover the topic thoroughly and underscore the importance he placed on the administration of the lighthouses. Through these correspondences, Lincoln recommended candidates to take over the positions at the lighthouses and also described the costs associated with them.¹²³ As part of his position, he also contracted out maintenance and supplies for the lighthouse, and consequently Lincoln relied directly on merchants to assist him in his designated capacity. Hamilton referenced that Lincoln had used a local Boston merchant, Richard Devens, for “supplying the Light Houses” in his district.¹²⁴ Therefore, Lincoln was both supporting the community he was meant to regulate and relying on their assistance in carrying out assignments from the Capital.

Though Lincoln had finally attained his appointment to be the Collector of Customs, his focus was consistently pulled to other projects that had a national character. In 1793 he was again to go and negotiate with Native Americans, this time in the Ohio Country.¹²⁵ He would continuously correspond with Hamilton about issues not directly related to his position, and the Treasury Secretary would also continue to use Lincoln for special assignments. These assignments entrusted to the general invariably turned his focus to the national project and provided an important backdrop for the execution of his official powers.

¹²² “From Alexander Hamilton to Benjamin Lincoln, 10 March 1790,” *Founders Online*, National Archives

¹²³ “From Benjamin Lincoln to Alexander Hamilton, 06 April 1790; 03 July 1790,” *Founders Online*, National Archives

¹²⁴ “From Alexander Hamilton to Benjamin Lincoln, 22 May 1790,” *Founders Online*, National Archives

¹²⁵ “From Benjamin Lincoln to John Adams, 11 September 1793,” *Founders Online*, National Archives

Chapter III: The Federalist in Office

*“Some of the merchants are in opinion that some allowance...
should be made in weighing sugars...Ought we to do it? ”*
- Benjamin Lincoln, 1789

Even while extra responsibilities were added to his official duties, Lincoln was focused on the role of Customs Collectors and the nuances that came with the position, a subject that had drawn his attention even before his ascension to office.¹²⁶ In Lincoln’s voluminous correspondences with Hamilton at the Treasury Department, most of which discussed the particulars of enforcement, a pattern emerged. Time after time, Lincoln used his office in direct contact with the merchants to also advocate for that class. His consistent attraction and attachment to their success and their opinions was borne out through his official capacity just as it was in the other roles in which he had served. However, as he had once turned to the merchant class to sustain the state of Massachusetts, he similarly made the connection between the wishes of the merchants and the success of the nation in his office. In doing so, as Lincoln set up his operation in the customhouse, he simultaneously looked to the merchants for their support even as he constantly watched out for what he considered to be the national interest. In most cases, these two interests aligned for Lincoln, but in some important instances, his Federalist leanings would come to a head with his pro-merchant tendencies leading to unambiguous dominance in favor of his attachment to the central government.

Federalist Deputies

When Lincoln first accepted his post he made sure to hire a staff beneath him that would be acceptable to the merchants that frequented his port. As he was leaving his post in Boston to join the commission negotiating with the Creek Native Americans near Georgia, he wrote to George Washington saying as much: writing, “I have appointed Majr Rice...my deputy, he is a

¹²⁶ See letter to John Adams on July 14th 1789 discussing the tax on molasses

Gentleman very pleasing to the people, of an amicable character and of great integrity.”¹²⁷

Referring to Rice’s popularity with the “people,” most likely the merchants whom he was to regulate, Lincoln felt was an important factor in the continued operation of the Customs house in his absence. Rice, for his part, would ably step into the role, but was quickly corrected in part of his duties by Hamilton. Rice had allowed ships to land at his port in Boston and continue to their next destination without paying duties first. Correcting him, Hamilton wrote that “the Law does not intend to allow a Vessel to proceed from one District to another, without paying or securing the Duties in the first.”¹²⁸ While Lincoln had stepped out to attempt to forge peace with the Creek Nation, he had certainly selected a deputy who would construe the laws in a pro-merchant way, much like himself. Another one of his selections, both gracious and in line with his overall pro-merchant stance, would go further in trying to bolster the views of the merchants.

The man Lincoln appointed, James Lovell, had been one of his direct competitors for the collectorship of Boston. Lovell, as Dalzell writes in his dissertation, had sought to emulate the disinterested tone that other men such as Lincoln had used in their applications for the post. However, “as political enemies were lining up behind a rival candidate, [Lovell wrote to Washington that] ‘it is a Sort of Self Murder in me to be silent.’”¹²⁹ As a consequence, unlike Lincoln, Lovell explicitly stated his desire for the office he had been occupying, Collector of the Port of Boston. As Lincoln took the position, there was a question as to why the experienced veteran of the port would be overlooked for someone else, even someone with Lincoln’s public accolades. One possible reason is that, according to Helen Jones’ dissertation on Lovell, the man was “Known as a vociferous critic of the Commander-in - chief.”¹³⁰ To Lovell and Adams,

¹²⁷ “From Benjamin Lincoln to George Washington, 16 August 1789,” *Founders Online*, National Archives

¹²⁸ “From Alexander Hamilton to John Rice, 05 October 1789,” *The Papers of Alexander Hamilton Digital Edition*, ed. Harold C. Syrett. Charlottesville: University of Virginia Press, Rotunda, 2011.

¹²⁹ Dalzell, 113

¹³⁰ Helen Jones, “James Lovell in the Continental Congress 1777-1782.” Order No. 6912977, Columbia University, 1968, 103

however, his failed application, a rarity for Washington chose to maintain many men in their original posts, was not due to his critiques but rather his opponent's status.¹³¹ Adams wrote to Lovell, consoling him that "The place of Collector would undoubtedly have been yours if the President could have found any other situation for your friend Lincoln—it was from no lukewarmness to you I am certain."¹³² Lovell was not out of the collection business for long, however, as Lincoln quickly reappointed him to be in his staff on August 3rd, 1789, writing to Washington that, with the lower offices filled, it was "equally important Viz. that Mr Lovell[sic] from the duty of his office will have an eye over the whole."¹³³ Lovell dutifully stepped up to the role beneath his old station when Lincoln asked him to fill in during his absence.

While Lincoln negotiated with the Creeks, Hamilton attempted to command the collectors of customs to do an unpopular task. According to Hamilton's letter sent to every customhouse on October 31st, 1789, he had been receiving many questions from a large swath of the collectors about how to handle the collection of duties that came in between the dates of August 1st, the enactment date of the tariff law, and the actual creation of their respective customhouse. Hamilton had concluded that "After mature reflection on this point, I am of opinion that those duties are demandable, and that it is incumbent upon the officers of the customs to claim them, and if disputed, to prosecute the claim."¹³⁴ As this would entail calling back debts that were incurred over two months prior, the decision by Hamilton would serve as a punishment to ports in which the customhouses were better organized and held records from that short grace period. As Lovell had served as the Collector of Customs before Lincoln, he had ensured that proper records were taken, but now viewed Hamilton's decree as a negative result of

¹³¹ Rao, 72

¹³² "From John Adams to James Lovell, 01 September 1789," *Founders Online*, National Archives

¹³³ "From Benjamin Lincoln to George Washington, 16 August 1789," *Founders Online*, National Archives

¹³⁴ "Treasury Department Circular to the Collectors of the Customs, 31 October 1789," *Founders Online*, National Archives

good record keeping. Hamilton was cognizant of this fact and still pressed on, writing that “I am sensible that inconveniencies will in some cases attend this construction, but I do not think myself at liberty to be influenced by them, to a departure from the Law by which we are all to be directed.”¹³⁵ In doing so, he demonstrated a rigidity that, as Gautham Rao indicates in his book *National Duties*, he would eventually abandon in his attempt to use the customhouse to “bind the merchant elite to the spine of national finance.”¹³⁶ Lincoln’s replacement was far ahead of Hamilton when it came to this issue.

Having been in the service of customs collection before, Lovell was already fully bought into the idea that the success of the merchants was of paramount importance to the Union. As such, he reached out directly to the Vice President, his cousin, John Adams, when Hamilton’s dictates became an issue. He worried over the actions described by Hamilton “which will renew the Vigour of the Opponents & damp the Spirit of the Friends of Government.”¹³⁷ The Massachusetts Customhouse had been established on August 10th and therefore there would be ten days of old duties to collect. He found that either he was “totally rong[sic] in my Conceptions of the Business, or else it may be expected that one single [law]Suit commenced in each of the States” would be ample evidence for the detractors to publicly begin to assail the government through newspapers and the like.¹³⁸ His recommendation was for a “speedy Remedy” to be passed down from the national government to alleviate this issue. In Lincoln’s absence, his stand-ins readily advocated for policies that double as pro-merchant and Federalist.

¹³⁵ “Treasury Department Circular to the Collectors of the Customs, 31 October 1789,” *Founders Online*, National Archives

¹³⁶ Rao, 99

¹³⁷ “From James Lovell to John Adams, 19 December 1789,” *Founders Online*, National Archives

¹³⁸ *Ibid.*

Collector of Customs

When Lincoln returned, he would lead a customhouse that was no less attached to both the success of the merchants and the success of the Union than the one that operated in his absence. The first of the indications that, like his erstwhile stand-ins, his official decision-making would be tempered by his ideological predispositions, came in a letter shortly after returning to his post in Boston. He responded to some questions that Hamilton had asked him as he passed through New York City, mainly on how “the impost laws...would have a tendency to increase the revenue in a way as little burdensome and as conformable to the wishes of the people as possible.”¹³⁹ In Lincoln’s usage, the people in this case are referring to the merchants onto whom the impost would have its most direct effect. The issue of overburdening the merchants had been on Lincoln’s mind before he had obtained his appointment. As discussed earlier, he had written to John Adams and pronounced that “If the laws in the first instance should be thought severe...[then]from that consideration the people at large should think themselves authorised in evading them.”¹⁴⁰ However, this should not be construed as Lincoln solely watching out for the interests of the merchants. As he often did, and as his consistent federalism supported, he went on to connect the mercantile interest with that of the Union. He wrote that with severe laws “many ill would arise and what would be much worse would be a sentiment in the executers of the laws that they could under any circumstances have, a right to wink at a breach of them.”¹⁴¹ In other words, the strict laws would cause the collectors to ignore minor infractions and lead to a decrease in federal revenue. Lincoln believed that harsh laws would both hurt the merchants and

¹³⁹ “From Benjamin Lincoln to Alexander Hamilton, November–December, 1789,” *Founders Online*, National Archives

¹⁴⁰ “From Benjamin Lincoln to John Adams, 30 May, 1789,” *Founders Online*, National Archives

¹⁴¹ *Ibid.*

their commercial interests while also harming the Union by pressuring the “executors,” the collectors, to turn their backs on the letter of the law.

Lincoln had consistently seen the fates of the merchants tied directly to the fate of the young republic, and during his time in office, these influences would intertwine throughout his correspondence with administration officials. Scholars have cited a letter sent by Lincoln to Adams as evidence of a shift in his administrative tone. They argue that Lincoln shifted from a crusading regulator to a waffling collector, one who was unsure whether to hold merchants accountable or let them do whatever best suited their private interests.¹⁴² The citation ends with Lincoln writing that collectors “shall banish from their minds every idea of temporizing,” and accept “that they are not legislators but meek executors of the law.”¹⁴³ This segment of his quote is meant to demonstrate what Lincoln believed prior to entering office, but it cuts off his statement early and does not portray Lincoln’s more complex views in their entirety. A more accurate summation of Lincoln’s beliefs comes further on in the very same letter. He wrote, “I am very happy that the duty on molasses is reduced, I wish it could be farther so, for the drawback on Rum would have given us trouble, and especially if our duties could not be collected with more punctuality than such duties have heretofore been.”¹⁴⁴ This encapsulated the tenor that Lincoln was to strike at his customhouse. Lincoln was in favor of Acts that suited the merchants, but always predicated on the fact that it would benefit the Union in the end. He had been pleased with a lower tax on molasses, not for the sake of the merchants, but instead, because it would consequently avoid the drawback on Rum, which would cost the United States much-needed revenue. This portion of Lincoln’s correspondence laid essential groundwork for his treatment of merchants while he served as Collector of Customs.

¹⁴² Dalzell, 177

¹⁴³ Ibid.; “From Benjamin Lincoln to John Adams, 14 July, 1789,” *Founders Online*, National Archives

¹⁴⁴ “From Benjamin Lincoln to John Adams, 14 July, 1789,” *Founders Online*, National Archives

Lincoln's concerns about struggling to execute the tax laws were alleviated when he returned to his office in Boston. He reported to Hamilton that the people he was taxing were pleased with the impost that had been levied by Congress. In his letter, he wrote "The cheerfulness discovered by the merchants in general doing business at this Port in paying the established duties on merchandise evinces to me that the system is in general right and that the impost is not on the whole too high even for the first experiment."¹⁴⁵ He did have some critiques for the system of imposts that had been levied, however. He recommended that the Treasury Secretary shift the tax on Madeira wines to be "per centum ad valorem."¹⁴⁶ In other words, the tax should be levied on the value of the wines rather than units of wine because the current method led to the preference to purchase large bottles of wine. These sorts of recommendations would be common throughout his time in office as he pressed Hamilton on the Acts passed by Congress to make them more logical and financially beneficial for the Union.¹⁴⁷

The Limits of Federalism

Lincoln would also share another sort of opinion with Hamilton during his tenure in office. These recommendations would seek to assist the merchants of the United States through Lincoln's interpretation of the law. He made these comments from the very start of his career as in this first letter he wrote to Hamilton he suggested that it might have been the intention of "the law to give the preference to our own fisheries."¹⁴⁸ However, these pro-merchant stances aligned with his desire to see the revenues of the Union increase. Lincoln, correspondingly ended his letter with a discussion in support of "moderate impost," not to save the merchants money, but

¹⁴⁵ "From Benjamin Lincoln to Alexander Hamilton, November–December, 1789," *Founders Online*, National Archives

¹⁴⁶ Ibid.

¹⁴⁷ Rao attributes the fact of Collectors' constant correspondence for instruction as well as recommendations to the issue that the laws themselves were not written explicitly enough to prevent confusion.

¹⁴⁸ "From Benjamin Lincoln to Alexander Hamilton, November–December, 1789," *Founders Online*, National Archives

rather to incentivize them to register their goods when they reached a port.¹⁴⁹ In doing so, a greater control of goods brought into the country would lead to a better enforcement of excise taxes on the final sale of the goods.¹⁵⁰ In the end, the tax revenue would be bolstered by such a measure. With recommendations like these, Lincoln did not see any tension between his duty to use taxes on merchants to raise revenue and his goals to assist merchants in their ventures through his official capacity.

Lincoln's favorable disposition towards merchants was evident in his decisions from the outset of his term in office. The issue of weighing the goods that were imported by merchants would crop up continuously during Lincoln's time tenure. The importance of these measurements arose from the fact that the impost levied on the goods depended on the weight brought into the port. Early in his term, Lincoln wrote to Hamilton that "Some of the merchants are in opinion that some allowance, in weighing should be made in weighing sugars as they are daily lightning." He was insinuating that to maintain the goodwill of the merchants, an asset that was invaluable for revenue generation, it might be within the power of the collectors to allow merchants to pay less than what they were meant to for the goods they were importing.¹⁵¹ This coincided with a pervasive pattern that Lincoln had for consistently considering the happiness of the merchants.

The pattern continued throughout Lincoln's time in office, yet he also had limits he would not cross, usually corresponding with the bottom line of revenue generation. For example, his conduct regarding an Act passed by Congress in 1791 illustrated Lincoln's principles. The law had restricted the importation of certain liquors in cases that had a volume of less than 50

¹⁴⁹ Ibid.

¹⁵⁰ Ibid.

¹⁵¹ "From Benjamin Lincoln to Alexander Hamilton, 09 December, 1789," *Founders Online*, National Archives; see Rao pp. 98 for a discussion on the goodwill of merchants

gallons.¹⁵² Lincoln had found ships that contained “a keg of rum on board one vessel, a qtr Cask on board an other,” both in clear violation of the law as written by Congress.¹⁵³ However, the merchants were away from the country at the time of the law's passage and presumably did not have an opportunity to acquaint themselves with it before they attempted to land back in Boston. Lincoln believed the merchants when they told him this because the illegal goods had “been reported without reserve.”¹⁵⁴ Here Lincoln’s “hopes that as an executive officer I should not be obliged to hesitate one moment respecting the propriety of my executing” were being challenged.¹⁵⁵ To get advice on how to deal with the issue, he wrote to Hamilton to find out how the Treasury Secretary was handling it and whether or not a level of relaxed enforcement was called for.

Hamilton’s response to Lincoln provided a further demonstration that he was similarly attached to the success of the merchant class and the revenues that their success would bring to the state. He wrote back to Lincoln that in this case, it was “necessary for executive Officers at their peril to relax from the literal execution of the law.”¹⁵⁶ This was an apparent shift from his earlier advice to Lincoln’s naval officer, James Lovell, which had called for the rigid enforcement of the law when calling back duties for the grace period before the customhouse had been established. However, this shift is much less drastic than it initially appears. In one case, merchants were being asked to pay duties that they would have owed anyway, but in this case, the seizure of their shipping vessel was at stake and so was the means by which the customhouse was generating the revenue that was so important to the young republic. It was still a decision that to Hamilton was in line with the “general intent of the legislature” and one that would

¹⁵² “From Benjamin Lincoln to Alexander Hamilton, 13 July, 1791,” *Founders Online*, National Archives

¹⁵³ *Ibid.*

¹⁵⁴ *Ibid.*

¹⁵⁵ *Ibid.*

¹⁵⁶ “From Alexander Hamilton to Benjamin Lincoln, 04 August, 1791,” *Founders Online*, National Archives

“avoid the vexation of the Citizen.”¹⁵⁷ Aligned with Congress, Hamilton felt sure that it was better to alter the law slightly to ensure the class of citizens most supportive of his Federalist vision were not needlessly prosecuted. Lincoln certainly agreed with this interpretation as he had originally written that it was an action that would “sour many of our best merchants & friends to the government.”¹⁵⁸ On this, Hamilton and Lincoln agreed that the undue punishment of merchants through rigid execution of the law would only breed discontent.

The logic of these decisions held up until the necessary condition that it benefitted the national government could no longer be argued. In virtually the same case, only this time happening around a year later, the result was the opposite for the merchant. Lincoln wrote in July of 1792 that a Brig by the name of Sally had arrived from Amsterdam containing kegs of liquor that was in “open violation of the Law.”¹⁵⁹ Lincoln could not make the same exception that he had made last time. Lincoln wrote that “full time had passed for the interested to have know their duty & interest if proper attention had been paid to them.”¹⁶⁰ Lincoln’s disappointment was palpable, he wrote that in this case “I could not persuade my self that I should be justified if I let the matter pass with impunity. Bonds have been given for the Vessel.”¹⁶¹ It was a shame to have to hinder trade and the revenue it brought, but in bald-faced violations of the law, Lincoln was left with no other choice.

It was in situations such as these that Lincoln’s focus on the national cause became evident as it superseded his attention paid to the well-being of merchants. Another example of his leniency with merchants having clear limits came when he first suggested the use of oaths to Hamilton on July 23rd, 1790. At this time Lincoln was struggling with the taxation of fish

¹⁵⁷ Ibid.

¹⁵⁸ “From Benjamin Lincoln to Alexander Hamilton, 13 July, 1791,” *Founders Online*, National Archives

¹⁵⁹ “From Benjamin Lincoln to Alexander Hamilton, 26 July, 1792,” *Founders Online*, National Archives

¹⁶⁰ Ibid.

¹⁶¹ Ibid.

brought into his port. As the fish caught by foreign ships and that caught by domestic fisheries were mixed together when brought ashore in areas not guarded by agents of the federal government, it became impossible to differentiate between them for the purposes of taxation when they were exported.¹⁶² In this impossible situation, Lincoln turned to the use of oaths and suggested that the captains of ships should be “obliged to make oath that it is fish caught by Citizens of these States” which would provide a “check” on the intermixing issue.¹⁶³ Lincoln suggested the use of oaths throughout his career, but he would set a limit on the weight that could be placed on the sworn word.¹⁶⁴

Lincoln did not blindly trust the merchant community but rather did the best out of what he had to work with. Though not a perfect guarantee, the use of an oath would bear legal consequences for the oath taker. For example, after Lincoln caught a ship smuggling goods in 1790, Hamilton stressed the importance that came with the oath that the captain had sworn. He wrote to Lincoln that if the Captain appeared “to have known they[the smuggled goods] were on board when he entered his Vessel, he lies open to prosecution.”¹⁶⁵ Hamilton, the former lawyer, was in a way consoling Lincoln that the Captain’s falsely sworn oath would bring legal troubles for him in the court of law. However, even with the importance of oaths, Lincoln still did not simply take merchants at their word. In a case from 1792, a merchant claimed that his goods had been reexported to another country, a fact that would entitle him to a sum of money in the form of a drawback for the duties he had already paid.¹⁶⁶ Lincoln found that he could not accept the man at just his word when it came to directly awarding him money from the government’s coffers. Hamilton supported Lincoln, answering him that nothing could be done “until the

¹⁶² “From Benjamin Lincoln to Alexander Hamilton, 23 July, 1790,” *Founders Online*, National Archives

¹⁶³ *Ibid.*

¹⁶⁴ Dalzell, 182 writes that the use of an oath in 1797 demonstrated Lincoln’s trust and reliance on the merchant community

¹⁶⁵ “From Alexander Hamilton to Benjamin Lincoln, 08 June, 1790,” *Founders Online*, National Archives

¹⁶⁶ “From Benjamin Lincoln to Alexander Hamilton, 26 July, 1792,” *Founders Online*, National Archives

requisite evidence is produced.”¹⁶⁷ Even with his respect for oaths, Lincoln had limits to which he was able to make decisions based on the word of the merchants.

The Energetic Executor

Throughout his time in office, Lincoln had many opportunities to demonstrate his keen interest in enforcing the laws handed down by Congress. The best example of this, one that exemplified the logic behind his enforcement, took place in 1791. A ship had made a stop by “tarpaulin cove” in one of the Elizabeth Islands located far to the south of Boston. There in the cove, the captain had unloaded bags of cotton on shore to be taken and sold. After avoiding the duties on what turned out to be two bags weighing around five hundred pounds each, he then sailed to Boston. Lincoln brought the charges against him and, again as a testament to the impact of oaths in the time, the Attorney, Mr. Gore, “thought it his duty to prosecute the Captain & have him bound over to answer to the Circuit Court for false swearing.”¹⁶⁸ Hamilton agreed with Lincoln’s actions in this case and further pressed him to find out who had received the goods so they could face justice as well. He wrote that “A rigorous prosecution of the receivers of run goods may produce a desirable effect, and is perhaps even more necessary than that of the principals.”¹⁶⁹ Though the jury eventually did not believe the penalty of 1,000 dollars suited the crime, Lincoln had shown that when merchants directly violated the law and avoided paying tariffs outright, he would use the full extent of the law to bring them to justice.

Although Lincoln consistently asked Hamilton for advice on how to handle issues with customs collection, he also shared his thoughts about creating a more efficient system with Hamilton. Towards the start of his time in office, Lincoln had preemptively instituted changes that Hamilton would ask all customs collectors to make. Hamilton had written on December

¹⁶⁷ “From Alexander Hamilton to Benjamin Lincoln, 06 August, 1792,” *Founders Online*, National Archives

¹⁶⁸ “From Benjamin Lincoln to Alexander Hamilton, 29 July, 1791,” *Founders Online*, National Archives

¹⁶⁹ “From Alexander Hamilton to Benjamin Lincoln, 20 August, 1791,” *Founders Online*, National Archives

18th, 1789 that “the *most exact punctuality* will be considered as *indispensable*” when it came to the payment of bonds taken for duties.¹⁷⁰ To this, Lincoln responded excitedly “I am happy to inform you that I have anticipated your orders and early adopted that line of conduct which I thought would secure that punctuality in the payment of bonds.”¹⁷¹ Past preemptively making changes at his customhouse, Lincoln also suggested overall improvement to Hamilton. One recommendation that targeted fraud, for example, was used in a new law that Congress passed. Lincoln had suggested that the cost of entering a coaster, vessels designed to bring cargo to shore, should be reduced,+ which at its face appeared to be solely in favor of the merchant. However, he also recommended that the penalty of “heavy forfeiture” be implemented for those who seek to get around the use of the regulated coasters, lest “the revenue will greatly suffer.”¹⁷² Understanding basic incentive structures, Lincoln sought the use of the merchants' benefit for the end of raising revenue. Hamilton rewarded this and wrote that he “in a late report to the house of Representatives in substance proposed, what you mention in your Letter of the 15th Inst. respecting coasters.”¹⁷³ Both men worked in harmony sharing the goals of revenue generation for the Union.

In 1790, they were afforded the opportunity to meet face to face and discuss policy matters respecting the customhouse and revenue generation. It was through John Jay, Chief Justice of the United States, that this meeting was set up. He wrote to Hamilton that Lincoln doubted “the Expediency of some provisions in the proposed Act respecting the coasting Trade &c.”¹⁷⁴ Jay believed Lincoln’s “passing a few Days at Pha. & conversing with You might be

¹⁷⁰ “Treasury Department Circular to the Collectors of the Customs, 18 December 1789,” *The Papers of Alexander Hamilton Digital Edition*, ed. Harold C. Syrett. Charlottesville: University of Virginia Press, Rotunda, 2011.

¹⁷¹ “From Benjamin Lincoln to Alexander Hamilton, 26 December, 1789,” *Founders Online*, National Archives

¹⁷² “From Benjamin Lincoln to Alexander Hamilton, 15 April, 1790,” *Founders Online*, National Archives

¹⁷³ “From Alexander Hamilton to Benjamin Lincoln, 30 April, 1790,” *Founders Online*, National Archives

¹⁷⁴ “From John Jay to Alexander Hamilton, 28 November 1790,” *The Papers of Alexander Hamilton Digital Edition*

useful. I believe he *wishes it*.”¹⁷⁵ Hamilton, after running the meeting by the President, wrote to Lincoln inviting him to come to Philadelphia. In his mind, a conversation with Lincoln focused “upon the operation of the trade laws might be of considerable use.”¹⁷⁶ Though no record of their meeting was made nor any reference directly made to it after these letters, one thing was clear: Lincoln’s interest in his position as a Collector of Customs was hardly restricted to local considerations. The energetic Collector wanted the revenue system to run as smoothly as possible and directly contributed to making the laws that governed his fellow collectors.

In sum, Lincoln’s behavior was consistent throughout his time in office, rather than being partial to business interests, he was actively looking for better ways to fund the central government. Though many of his letters can be portrayed as searching for responses beneficial to the merchants, it is clear from the full picture of his tenure that he was primarily concerned with the success of the Union. This is why time and time again, even though he held a certain level of trust and respect for the merchants, when their self-interest was not in line with the national interests, he gave way to the wishes of the federal government. His actions in his official capacity as Collector of Customs then aligned with the philosophy he came to adopt before office and the other decisions he made in the extra duties assigned to him: he acted on Federalist principles at every turn.

¹⁷⁵ Ibid.

¹⁷⁶“From Alexander Hamilton to Benjamin Lincoln, 17 December, 1790,”*The Papers of Alexander Hamilton Digital Edition*

Conclusion

1795 was the end of an era during Lincoln's time at the customhouse, but in other ways showed a consistency in behavior that further underscored the underlying Federalism of his actions. It was in this year that Hamilton would step down from his position as Treasury Secretary, leaving many of the processes that he had established to continue under the watchful eye of the collectors and of his successor, Oliver Wolcott Jr. The final act of Hamilton's career would have dramatic implications for the political sphere as well as for understanding Lincoln as a collector of customs.

It was Hamilton who in 1794 would press John Jay to forge a treaty with the British that was unpopular with vast swaths of the people of the United States. Todd Estes in *The Jay Treaty Debate, Public Opinion, and the Evolution of Early American Political Culture*, focuses primarily on the public debate that surrounded the Jay Treaty. He describes that the Treaty itself largely concentrated on the protection of trade between America and her foreign partners—seeking to mitigate the issues caused by England's war with France.¹⁷⁷ It was with this in mind that the United States came to sign the treaty calling for “Peace, and a true and sincere Friendship” with England.¹⁷⁸ In Estes' words, this document was “wildly unpopular” with the people of the United States and set off a competition between the nascent parties of the Federalists and the Democratic-Republicans to win over the people.¹⁷⁹ However, there was one group, the merchants, who needed no convincing. In Lincoln's port of Boston, for example, merchants held their own meetings to express their resolute support for the Treaty that largely

¹⁷⁷ Todd Estes, *The Jay Treaty Debate, Public Opinion, and the Evolution of Early American Political Culture*. Amherst: University of Massachusetts Press, 2005, 29

¹⁷⁸ *Ibid.*

¹⁷⁹ Estes, 2

prioritized their ability to maintain trade.¹⁸⁰ The mass of anti-treaty citizens were the larger and more active group however and also occupied a preeminent place in Lincoln's mind.

The anti-treaty groups had quickly gathered to denounce the treaty after it was released on July 1st, 1795. In Boston, the groups carved a watermelon shell into the shape of a man's face and paraded it around, reminiscent of the effigy of Jay himself that was marched around in other cities.¹⁸¹ Lincoln observed much of this from his position in the customhouse, undoubtedly surrounded by merchants, the vast majority of whom were in the pro-treaty faction. Even without the influence of those around him, Lincoln still would have likely been in favor of the treaty. Less than two decades before this he had seen his country mired in conflict with the British and as a general witnessed the atrocities of war firsthand. He certainly was neither a supporter of wide disorder, nor would he have wanted to risk instigating a second conflict with their old enemy. He wrote to Hamilton on the 24th of July exclaiming "Are the people Mad!"¹⁸² However, like his response to the complaints of Shays' Rebellion nearly a decade prior, Lincoln did not take the considerations of this mass of people to be valid. He wrote to Adams in September calling the anti-treaty groups "Jacobins"¹⁸³ who were undercutting the federal government at a time when the citizens were "enjoying unimpaired the fruits & blessings of their own government."¹⁸⁴ Blessings that he had personally made great effort to secure for the people as he worked painstakingly to fill the public coffers. His conduct in office reflected his opinion of the treaty, and the following summer in 1796 he prevented French vessels from doing business in Boston.¹⁸⁵ Lincoln, as Collector, showed his continued predisposition for the interests of both the

¹⁸⁰ Estes, 90-91

¹⁸¹ Estes, 76

¹⁸² "From Benjamin Lincoln to Alexander Hamilton, 24 July, 1795," *Founders Online*, National Archives

¹⁸³ A reference to the radical group of the French Revolution that instituted the Reign of Terror in France beginning two years before Lincoln wrote this letter

¹⁸⁴ "From Benjamin Lincoln to John Adams, 14 September, 1795," *Founders Online*, National Archives

¹⁸⁵ "From Pierre Auguste Adet to Timothy Pickering, 14 July, 1796," *Founders Online*, National Archives

federal government and the merchant class even over the mass outcry of the people in opposition to these interests.

The similarities between Lincoln's response to the Jay Treaty and to Shays' Rebellion a decade prior are unmistakable. In Shays' rebellion, Lincoln fully made his shift from a revolutionary republican to a conservative Federalist. The weakness of the central government at the time had forced him to acknowledge the necessity for a powerful and energetic federal administration to take its place. While he used support from merchants to put down the rebels, he was convinced that the government had abdicated one of its core responsibilities and needed to be fortified. After this ideological shift, Lincoln became certain that Federalists needed to fill the posts in the budding American state, to not do so would be suicide for the government. When his financial situation became untenable, he was forced to again come forward to serve his fellow countrymen. With his ascension to the collectorship in Boston, he was given the ability to harness the energies of the merchant class and turn them towards developing a strong central government.

While in office, he became even more deeply involved in the national project of the United States. His superiors kept him busy with special assignments that drew his focus away from his official duties and to the maintenance and growth of the central government. As a treaty negotiator, his advice was tailored to keeping the Union between the states strong. He wanted to engage in military action only so long as it did not undercut the financial status of the country that he was working to build up. He was also responsible for ensuring that the funds of the United States were placed in safe positions in the Bank of Massachusetts while he collected duties and paid back debts of the government. His work as superintendent of the lighthouses

placed the safety of merchant ships under his care even while he equally relied on their assistance for supplies.

Finally, while in office, Lincoln maintained his devotion to the Federalist credentials that had helped him attain the office and the extra responsibilities given to him. At every turn, Lincoln made decisions that were focused on bolstering the revenue of the United States. Many times these decisions were in favor of the merchants. While previous scholarship has interpreted this behavior as Lincoln becoming partial to the merchant interest due to his proximity to them, this is undoubtedly not the case. It has been demonstrated that, even before his time in office, Lincoln valued merchant support highly and recognized its ability to bolster the power of the government. However, Lincoln was not acting for the merchants' sake, he advocated for them as far as their interests were aligned with the federal government. It is easy to confuse the two interpretations of his behavior because so much of Federalist belief was in favor of developing a stronger economy through the growth of the federal government, however at times the interests of the merchants were not aligned with the government. In these cases, Lincoln demonstrated himself to be, without fail, a devout Federalist in office.

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