

ing my last election, on the 11th ult. as clerk of the Penitentiary, I had no official connection with the Institution; and, within that period, had therefore no personal knowledge of the conduct or details of its business. Since my renewed association with it, my attention has not been particularly directed to the general subject of the present inquiry; other matters connected with the affairs of the Institution, having claimed my previous care, and for these reasons I am fearful that some of my answers cannot be given, with the accuracy or extent which should properly belong to them. In so far, however, as I shall be able, within the limited time afforded me, to derive the required information from the books and papers now in my possession, it shall be so obtained and furnished.

1st. Interrogatory. What is the cause of the failure of the product of the labor of the prisoners to defray the expenditures by the nett sum of \$16,934 53 in the last year.

Answer. The insufficiency of the product of the labor of the prisoners to defray the expenses of the year, attributed chiefly to the largely diminished earnings by the Weaving Department in said period, as compared with its results in former years.—That department, after being charged with its proportion of the expense incurred for the maintenance of the prisoners, is represented in the last annual report, to have sustained a loss of \$7,023 01, (see printed copy of the same, page 17) whereas, in the year ending on the 30th November 1837, its gain, as stated in the report for that period, was \$20,692 95, (see printed copy, page 14) shewing a disparity between its results in the two years respectively, of \$27,715 96. (The nett loss as reported for the year 1837, was \$149 27—report, page 14.)

The causes of this disparity, so far as they may be learned from a general examination of the accounts, I will now endeavor to point out.

At the close of the year 1837—(30th Nov.) the Manufactured goods on hand belonging to the Weaving Department, as estimated in the Inventory of that date, amounted to \$45,755,89, and as those goods were unsold, and were invoiced at about the full prices at which the commission agents of the Institution were then authorized to sell, the per centage—7 1-2 per cent commission afterwards allowed to those Agents when sales were effected by them, increased the apparent loss of 1838.

A deduction of 10 per cent, \$4575,59, appears to have been made in the inventory of 1837, from the aggregate of goods on hand as above stated, but was afterwards erased. Had this de-