

pursued at the company's office at Washington, will readily comprehend, that the Treasurer's books may not exhibit a complete view of the receipts and disbursements of the company; and in fact there have been occasional items of receipts and disbursements, which although equally authentically vouched with those appearing in these books, are not to be traced therein. Thus, certain tolls and water rents have been collected and disbursed in the service of the company, by the superintendents, without passing through these books, the particulars of which are to be traced in the settlements of the accounts of those officers on the general Ledger of the company. Other discrepancies may also be traced between the exhibitions of the Treasurer's books and the general Ledger of the company, to which without entering into further details, the committee now think proper to advert, because whilst these discrepancies are perfectly reconcilable and explicable, from the want of a proper attention to the system of the office, the officers have heretofore innocently fallen under the imputation unfounded in fact, however honestly made, by members of the Legislature of Maryland, and others of rendering conflicting statements.

The committee do not perceive that any difficulty would result from a modification of the system or practice of the office, that would pass every item of receipt and payment through the Treasury: and if it can be done, it will apparently promote simplicity and perspicuity in the accounts."

*9th Int.* State at large, and fully the facts in your knowledge showing negligence or want of skill in the discharge of their appropriate duties by the former clerk and treasurer in your office.

To this interrogatory, I answer that I am not sufficiently acquainted with the details of the vast transactions of the company, which took place prior to my official connection with it, to be competent to testify to this interrogatory. But from all I know, I believe that as a general thing, the late treasurer managed the affairs of his office with ability; and that his fault as a book-keeper and accountant, is that he is too scientific (if I may predicate such an appellative of book-keeping)—he complicates things too much, in order to gratify his taste for system. I will only add, that there are no indices to the ledgers.

*Interrogatories by Mr. Le Grand.* State whether or not (if you had any means of knowing) if Mr. Barnard prepared the statement to be found among the printed documents of the ses-