When the salaries in my department were fixed in the year 1838, as they now stand, they were considered reasonable, and surely now that the labor and responsibility are vastly greater, the net earnings of the Washington Branch largely increased, and of the Main Stem more than four fold, they cannot be thought too high. If the additional clerk who was at that time brought into the office, were thought necessary, surely his services cannot now be considered less necessary. In my opinion they are indispensable, and the duties cannot be faithfully performed without them.

It requires one person constantly to keep the books, adjust the accounts of the different contractors, enter the daily payments of cash, &c.; and in order to do these things accurately, there should The other clerk is constantly engagbe little or no interruption. ed in examining, prior to their payment, the calculations of all the pay rolls, bills, &c. in making the transfers of stock, copying and recording all letters, minutes, &c. &c., and there are various other matters too numerous to detail, at all times to be attended to in the office. It would be impossible for me to keep the books myself, because of the constant interruptions; and my time is wholly taken up by carrying out the details of the financial matters, making the disbursements, and giving a close supervision over all the affairs of the office. The two clerks and myself are daily occupied from morning till night, and the experience of the last four years has satisfied me conclusively, that the duties of the office, cannot, with a less force, be performed, either with satisfaction to myself, or with justice to the company.

In regard to the porters I have to observe, as you are already aware, that there is in fact but one porter, properly so called, and he is the colored man James, who has been in the service of the

company for more than twelve years in the same capacity.

At their meeting on the 5th of February, 1840, you as president, stated to the borad, "the situation of the house occupied by the company, and the affairs connected with it," and you were then authorised by a resolution of the board, "to employ a suitable person to occupy and take care of the house, and assist as porter."

The white man was, therefore, brought in chiefly and especially as a watchman, to take care of the building and property, in which capacity he acts, and his duties as porter, are assistant merely. I am perfectly persuaded that the duties of watchman can-

not be dispensed with.

Soon after the company's office was removed from the Mechanics' Bank, to the building now occupied, it became apparent that it was necessary to have a watchman or other suitable person to take care of the house. In the former office, the porter of the Mechanics' Bank, who lived in the building, had the whole house in charge, and was paid by the company, a salary of \$100 per annum, besides sundry trivial expenses every quarter, for washing windows, scouring floors, &c., amounting in all to about \$120 per annum. A porter in the service of the engineer department,