

## STATEMENT [A.]

TREASURER'S OFFICE CHES. AND OHIO CANAL CO.  
FREDERICK CITY, 20th February, 1844.

To J. M. COALE, Esq.

*President Ches. and Ohio Canal Co.*  
*(Now at Annapolis.)*

SIR: In obedience to the call contained in your letter of the 13th, (received 15th,) "to report to you as early as practicable a detailed statement of the amounts expended under the several heads of acquisition of land.

" Construction of the Canal.

" Engineer Department.

" Salaries of Officers,

and all other expenses incurred between the mouth of Tyber in the District Columbia and Dam No. 5, including the latter."

And also, "a similar statement of expenditures incurred above Dam No. 5."

I now enclose you a statement (B.) in tabular form of the several expenditures made, and incurred under every appropriation from the commencement of the work to the 30th November, 1843, distinguishing those made prior to, from those made subsequent to the 1st day of January, 1835—which month was about the period of the commencement of the work above the said Dam.

I would observe, that to have separated accurately every item of disbursement properly chargeable, respectively to the work either below or above Dam No. 5, would have required more laborious research and patient analysis, and would have consumed more time than would have met your wishes, or permitted you to use these statements before the Legislature at its present Session.

I have also, prepared and enclose a statement (C.) exhibiting the cost of construction of the two portions of the canal severally above and below (including) Dam No. 5.

If time had permitted, it is probable that a more critically correct statement might have been ensured, but I am persuaded that any variances that might be detected—cannot change the general correctness of the present statements, nor effect the results in any sensible amount. Though now condensed into such small compass, the collection of the materials from which they are framed, has been a work of no small care and research.

Very respectfully,

Your most obedient servant,

ROBT. BARNARD,

Treasurer.