in the statement of discrepancies hereinafter mentioned, between the Cash Books in the custody of the present City Collector, and the Cash Books of P. A. Egerton Esqr.; the last referred to statement being predicated and based upon the amounts as corrected by the addition or subtraction, rendered consequent upon the errors as exhibited in the first tabular statements. The total of adverse errors as will appear by reference to ~~tabular~~ statements marked C, discovered in the addition of the cashbooks for 1847, 1848, 1849 and 1850, amount to $2137,10¢, while the total of the errors favorable for the same period amount to $201,34¢, exhibiting a total adverse balance of $1935,76¢.

In the course of the examination of the books of the Clerks and bailiffs, the undersigned discovered that in many instances, the accounts of individuals for indebtedness for City Taxes were closed by Notes, (a practice, which with all due deference, we conceive cannot be too strongly reprehended). The accounts referred to caused an exceedingly laborious research to ascertain the fact of payment or nonpayment of the notes; and in some cases it has been found entirely impracticable to discover. We refer to statement marked D, which contains an account of Notes received from T. W. Jamieson, Thomas McConnell and Charles Howard Esqrs: amounting in the aggregate to $1505.05¢: with reference to those Notes we deem it proper to remark, that upon an examination of the Ledgers in the Office of the City Collector, it was found that the accounts of the individuals, makers of said notes, remained open and unsettled upon said Ledgers, and it became necessary to ascertain whether said notes had been liquidated at maturity or subsequently; in order to the accomplishment of this object (having previously had ~~recourse~~ recourse to every mode of examination of the Clerks' books, the Cash Books of Mr Egerton, and the Ledgers of the City Collector, without arriving at the desired information) circulars were addressed to Messrs Jamieson, McConnell and Howard, the makers of the notes in question, requesting of them information as to whether said notes had been paid by them at maturity, had been renewed or withdrawn. To those circulars no response was received, and the only data discoverable in reference to said notes, was the entries on the Clerks' Cash Books at the period of their reception of them in payment of Taxes, and the receipt of Mr Egerton in said books, showing that said notes had been acknowledged as received by him, from the clerks who respectively received them.

The undersigned have deemed it necessary to advert to the above particulars, and to submit for your consideration Statement marked D, exhibiting the date of their receipt, by whom received, and on what account.

After the examination of the entries and additions in the respective Cash Books of Mr Egerton, and noting the errors discovered, a comparative examination was instituted between said Cash Books and the Cash Books in the Office of the City Collector, the comparison was made at the end of each month's receipts, first computing the corrected amount as entered on Mr Egerton's Cash Books for the given month and comparing said amt with the whole made to the City Register at the end of said month as contained in the Cash Books in the Office of the City Collector, carefully excluding every item received on any other account than that of City taxes proper.

For the result of said comparative examination, we would respectfully refer to "Tabular Statement of discrepancies" marked E, exhibiting the