

## NORTHERN RAILWAY OF CANADA.

OFFICE OF SECRETARY AND ACCOUNTANT, }  
TORONTO, 30th January 1865.

F. W. CUMBERLAND, Esq.,

*Managing Director Northern Railway of Canada :*

SIR,—We have the honor to enclose Final Balance Sheet for the year ending 31st December 1864, together with Statement of Earnings and Expenditure for six months ending 31st December 1864; also Statement of Earnings and Expenditure for the year ending 31st December 1864, all of which have been duly audited.

We have the honor to be,

Your Obedient Servants,

M. DRUMMOND, }  
WM. GAMBLE, } *Auditors.*

TORONTO, Feb. 4, 1865.

F. W. CUMBERLAND, Esq.,

*Managing Director of N. R. Co.,*

Toronto,

SIR,—Referring to your letter of 17th ultimo, requesting me to undertake a special audit of the Books and Accounts of the Local Freight Department here, and Shipping Departments at Toronto and Collingwood Stations, and wishing me to suggest any alterations that might strike me, in the course of the investigation, as an improvement on the system hitherto pursued; and referring you also to my reply on the 28th of same month, reporting some irregularities that prevailed in the above departments, and suggesting such alterations in the mode of conducting the business as would ensure a more efficient discharge of the duties of the respective

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F. W. C.

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